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Ameren Illinois Electric
WP 1: Rate Base Information

Workpaper 1 Summary

Line No.	Adjustment	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
	App 1			
	Distribution Plant - Adjs to Plant In Service			
	Recovered Thru Other Tariffs (input as negative number)			
1	Rider GC			
2	Other Recovered Thru Other Tariffs If Any			
	Disallowed in Previous ICC Orders			
3	Previously Disallowed Plant Additions	(101)	B-2.1 Col B Ln 1	App 1 Col C Ln 3
4	Previously Disallowed NESC Rework	(12,903)	B-2.1 Col B Ln 5	App 1 Col C Ln 4
5	Previously Disallowed Production Retiree Pension & OPEB	(5,949)	B-2.1 Col B Ln 13	App 1 Col C Ln 5
6	Previously Disallowed Incentive Compensation	(2,923)	B-2.1 Col B Ln 9	App 1 Col C Ln 6
7	Previously Disallowed Performance Share Unit Program	(2,081)	B-2.1 Col B Ln 17	App 1 Col C Ln 6a
	Distribution Plant - Adjs to Accumulated Reserve			
	Recovered Thru Other Tariffs (input as positive number)			
8	Rider GC			
	Disallowed in Previous ICC Orders			
9	Previously Disallowed Plant Additions	74	B-2.1 Col B Ln 4	App 1 Col C Ln 11
10	Previously Disallowed NESC Rework	2,835	B-2.1 Col B Ln 8	App 1 Col C Ln 12
11	Previously Disallowed Production Retiree Pension & OPEB	1,384	B-2.1 Col B Ln 16	App 1 Col C Ln 13
12	Previously Disallowed Incentive Compensation	691	B-2.1 Col B Ln 12	App 1 Col C Ln 14
13	Previously Disallowed Performance Share Unit Program	486	B-2.1 Col B Ln 20	App 1 Col C Ln 14a
	Additional Adjustments to Rate Base			
	Adjs to Plant In Service			
14	NESC Rework			
15	Production Retiree Pension & OPEB	(131)	B-2.6 Col C Ln 6	App 1 Col C Ln 44
16	Earnings Based Incentive Compensation	(409)	B-2.7 Col C Ln 6	App 1 Col C Ln 45
17	Performance Share Unit Program	(1,141)	B-2.8 Col C Ln 6	App 1 Col C Ln 46
	Adjs to Accumulated Reserve			
18	NESC Rework			
19	Production Retiree Pension & OPEB	2	B-2.6 Col C Ln 7	App 1 Col D Ln 44
20	Earnings Based Incentive Compensation	7	B-2.7 Col C Ln 7	App 1 Col D Ln 45
21	Performance Share Unit Program	20	B-2.8 Col C Ln 7	App 1 Col D Ln 46

Ameren Illinois Electric
WP 1: Rate Base Information

Workpaper 1 Summary

Line No.	Adjustment	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
	App 4			
	Accumulated Deferred Income Taxes Information			
	Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs ($ in 000s)			
22	Rider GC			
23	Previously Disallowed Plant Additions	(4)	B-2.1 Col B Ln 2	App 4 Col C Ln 18
24	Previously Disallowed NESC Rework	2,434	B-2.1 Col B Ln 6	App 4 Col C Ln 19
25	Previously Disallowed Production Retiree Pension & OPEB	1,059	B-2.1 Col B Ln 14	App 4 Col C Ln 20
26	Previously Disallowed Incentive Compensation	534	B-2.1 Col B Ln 10	App 4 Col C Ln 21
27	Previously Disallowed Performance Share Unit Program	342	B-2.1 Col B Ln 18	App 4 Col C Ln 21a
28	NESC Rework			
29	Production Retiree Pension & OPEB	24	B-2.6 Col C Ln 8	App 4 Col C Ln 23
30	Earnings Based Incentive Compensation	76	B-2.7 Col C Ln 8	App 4 Col C Ln 24
31	Performance Share Unit Program	211	B-2.8 Col C Ln 8	App 4 Col C Ln 25
32	Other If Any	5,856	B-2.13 Col B Ln 7	App 4 Col C Ln 27
	App 8			
	Changes to Depreciation Expense			
	Costs Recovered Through Other Tariffs			
33	Rider GC			
	Costs Disallowed in Previous ICC Orders			
34	Previously Disallowed Plant Additions	(3)	B-2.1 Col B Ln 3	App 8 Col C Ln 3
35	Previously Disallowed NESC Rework	(426)	B-2.1 Col B Ln 7	App 8 Col C Ln 4
36	Previously Disallowed Production Retiree Pension & OPEB	(171)	B-2.1 Col B Ln 15	App 8 Col C Ln 5
37	Previously Disallowed Incentive Compensation	(96)	B-2.1 Col B Ln 11	App 8 Col C Ln 6
38	Previously Disallowed Performance Share Unit Program	(69)	B-2.1 Col B Ln 19	App 8 Col C Ln 6a
	Other Adjs			
39	NESC Rework			
40	Production Retiree Pension & OPEB	(2)	B-2.6 Col C Ln 9	App 8 Col C Ln 9
41	Earnings Based Incentive Compensation	(7)	B-2.7 Col C Ln 9	App 8 Col C Ln 10
42	Performance Share Unit Program	(20)	B-2.8 Col C Ln 9	App 8 Col C Ln 11
43	Purchase Accounting	608	C-2.12 Col C Ln 4	App 8 Col C Ln 12

MFR Schedule B-2.1

Ameren Illinois Electric
Previously Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2014
($000s)

Line No.	Description	Amount	Reference
	(A)	(B)	(C)
1	Total Plant Additions Previously Disallowed	$ (101)	WPB-2.1a
2	Deferred Income Tax Adjustment	(4)	WPB-2.1d
3	Depreciation Expense Adjustment	(3)	WPB-2.1d
4	Accumulated Depreciation Adjustment	(74)	WPB-2.1d
5	Total NESC Plant Additions Previously Disallowed	$ (12,903)	WPB-2.1b
6	Deferred Income Tax Adjustment	2,434	WPB-2.1d
7	Depreciation Expense Adjustment	(426)	WPB-2.1d
8	Accumulated Depreciation Adjustment	(2,835)	WPB-2.1d
9	Total Incentive Compensation Previously Disallowed	$ (2,923)	WPB-2.1b
10	Deferred Income Tax Adjustment	534	WPB-2.1d
11	Depreciation Expense Adjustment	(96)	WPB-2.1d
12	Accumulated Depreciation Adjustment	(691)	WPB-2.1d
13	Total Capitalized Production Retiree Costs Previously Disallowed	$ (5,949)	WPB-2.1b
14	Deferred Income Tax Adjustment	1,059	WPB-2.1d
15	Depreciation Expense Adjustment	(171)	WPB-2.1d
16	Accumulated Depreciation Adjustment	(1,384)	WPB-2.1d
17	Total Performance Share Unit Program Disallowed	$ (2,081)	WPB-2.1b
18	Deferred Income Tax Adjustment	342	WPB-2.1d
19	Depreciation Expense Adjustment	(69)	WPB-2.1d
20	Accumulated Depreciation Adjustment	(486)	WPB-2.1d
	Total		
21	Total Previously Disallowed Plant Adjustments	$ (23,957)	Line 1 + Line 5 + Line 9 + Line 13 + Line 17
22	Total Deferred Income Tax Adjustment	4,366	Line 2 + Line 6 + Line 10 + Line 14 + Line 18
23	Total Depreciation Expense Adjustment	(766)	Line 3 + Line 7 + Line 11 + Line 15 + Line 19
24	Total Accumulated Depreciation Adjustment	(5,469)	Line 4 + Line 8 + Line 12 + Line 16 + Line 20

PURPOSE OF ADJUSTMENT
To adjust plant by prior disallowed plant adjustments.

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2014
($000s)

MFR Schedule WPB-2.1a

Line No.	Company	Case	Project Number	Amount Disallowed	Reference (Docket No. 09-0306-09-0311) [1]
	(A)	(B)	(C)	(D)	(E)
1	Ameren CILCO	2007 Case	3199	$ (20,603)	Schedule 2.02 CILCO-E, Page 2
2	Ameren CILCO	2007 Case	3246	(2,774)	Schedule 2.02 CILCO-E, Page 2
3	Ameren CILCO	2007 Case	3794	(13,572)	Schedule 2.02 CILCO-E, Page 2
4				(36,949)	
5	Ameren CIPS	2007 Case	13919	-	Schedule 2.02 CIPS-E, Page 2
6	Ameren CIPS	2007 Case	14503	(140)	Schedule 2.02 CIPS-E, Page 2
7				(140)	
8	Ameren IP	2007 Case	16304	(1,233)	Schedule 2.02 IP-E, Page 2
9	Ameren IP	2007 Case	16354	(5,362)	Schedule 2.02 IP-E, Page 2
10	Ameren IP	2007 Case	16356	(89)	Schedule 2.02 IP-E, Page 2
11	Ameren IP	2007 Case	16357	(63)	Schedule 2.02 IP-E, Page 2
12	Ameren IP	2007 Case	16411	-	Schedule 2.02 IP-E, Page 2
13	Ameren IP	2007 Case	17045	(1,039)	Schedule 2.02 IP-E, Page 2
14	Ameren IP	2007 Case	17221	(500)	Schedule 2.02 IP-E, Page 2
15	Ameren IP	2007 Case	17287	-	Schedule 2.02 IP-E, Page 2
16	Ameren IP	2007 Case	18594	(361)	Schedule 2.02 IP-E, Page 2
17	Ameren IP	2007 Case	18778	(40)	Schedule 2.02 IP-E, Page 2
18				(8,686)	
19	AIC	2007 Case	Total	(45,775)	
20	Ameren CILCO	2006 Case	2971	(1,838)	Schedule 2.02 CILCO-E, Page 2
21	Ameren CILCO	2006 Case	3174	(23,563)	Schedule 2.02 CILCO-E, Page 2
22	Ameren CILCO	2006 Case	3632	(6,856)	Schedule 2.02 CILCO-E, Page 2
23	Ameren CILCO	2006 Case	3648	(6,007)	Schedule 2.02 CILCO-E, Page 2
24	Ameren CILCO	2006 Case	14278	(9,983)	Schedule 2.02 CILCO-E, Page 2
25	Ameren CILCO	2006 Case	15114	(64)	Schedule 2.02 CILCO-E, Page 2
26				(48,311)	
27	Ameren CIPS	2006 Case	9915	-	Retired Project
28	Ameren CIPS	2006 Case	10840	(372)	Schedule 2.02 CIPS-E, Page 2
29	Ameren CIPS	2006 Case	11983	(6,624)	Schedule 2.02 CIPS-E, Page 2
30	Ameren CIPS	2006 Case	12208	-	Schedule 2.02 CIPS-E, Page 2
31	Ameren CIPS	2006 Case	12878	(27)	Schedule 2.02 CIPS-E, Page 2
32	Ameren CIPS	2006 Case	13504	(74)	Schedule 2.02 CIPS-E, Page 2
33	Ameren CIPS	2006 Case	13516	-	Retired Project
34	Ameren CIPS	2006 Case	14099	-	Schedule 2.02 CIPS-E, Page 2
35	Ameren CIPS	2006 Case	14179	-	Retired Project
36				(7,097)	
37	Ameren IP	2006 Case	25297	-	Schedule 2.02 IP-E, Page 2
38	Ameren IP	2006 Case	25438	-	Schedule 2.02 IP-E, Page 2
39	Ameren IP	2006 Case	25760	-	Schedule 2.02 IP-E, Page 2
40	Ameren IP	2006 Case	26413	-	Schedule 2.02 IP-E, Page 2
41	Ameren IP	2006 Case	29956	-	Schedule 2.02 IP-E, Page 2
42				-	
43	AIC	2006 Case	Total	(55,409)	
44			Total	$ (101,184)	

NOTES
[1] Docket No. 09-0306-09-0311 (Cons.), ICC Staff Ex. 2.0

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2014
($000s)

MFR Schedule WPB-2.1b

Line No.	Description	2008 Case, 2010, 2011, and 2012 Test Year [1] Ameren Illinois Total	2013 Test Year [2] Ameren Illinois Total	Total Previously Disallowed
	(A)	(B)	(C)	(D)
1	NESC Plant Additions Disallowed	$ (11,595)	$ (1,309)	$ (12,903)
2	Incentive Compensation	(2,563)	(360)	(2,923)
3	Capitalized Production Retiree Costs	(5,381)	(568)	(5,949)
4	Performance Share Unit Program	$ (1,343)	$ (738)	$ (2,081)

NOTES
[1] Reference: WPB-2.2c of Part 285 minimum filing requirements filed within docket 14-0317.
[2] Reference: WPB-2.2c

MFR Schedule WPB-2.1c

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2014
($000s)

Line No.	Description	2013 Test Year Ameren Illinois Total	Reference [1]
	(A)	(B)	(C)
1	NESC Plant Additions		
2	2013 NESC Additions	$ (1,309)	2013 MFR Schedule B-2.6 Line 2
3	Incentive Compensation		
4	2013 Incentive Compensation Capital	$ (472)	2013 MFR Schedule B-2.8 Line 4
5	Allocation to Electric Distribution	76.32%	2013 MFR WPA-5a Line 4
6	Adjustment to Electric Distribution Utility Plant	(360)	Line 7 x Line 8
7	Capitalized Production Retiree Costs		
8	2013 Production Retiree Capital	$ (745)	2013 MFR Schedule B-2.7 Line 4
9	Allocation to Electric Distribution	76.32%	2013 MFR WPA-5a Line 4
10	Adjustment to Electric Distribution Utility Plant	(568)	Line 14 x Line 15
11	Performance Share Unit Program		
12	2013 Performance Share Unit Program Capital	$ (967)	2013 MFR Schedule B-2.9 Line 4
13	Allocation to Electric Distribution	76.32%	2013 MFR WPA-5a Line 4
14	Adjustment to Electric Distribution Utility Plant	(738)	Line 21 x Line 22

NOTES
[1] Reference: The 2013 MFR references the part 285 minimum filing requirements filed within docket 14-0317.

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2014

MFR Schedule WPB-2.1d

Line No.	Description	Case	Test Year	2006 and 2007 Rate Case Project Costs	Incentive Compensation	Performance Share Unit Program	Capitalized Production Retiree	NESC Rework
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Utility Plant							
1	Docket 09-0306	2006 Case	2004	$ (55,409)				
2		2007 Case	2006	(45,775)				
3		2008 Case	2008		(1,320,844)	-	(3,287,000)	(4,125,882)
4	Docket 12-0001		2010		(434,581)	(376,468)	(574,824)	(1,292,250)
5	Docket 12-0293		2011		(481,669)	(385,925)	(736,982)	(2,773,377)
6	Docket 13-0301		2012		(326,308)	(580,138)	(782,001)	(3,403,055)
7	Docket 14-0317		2013		(359,953)	(738,135)	(568,317)	(1,308,561)
	Accumulated Depreciation							
8	Docket 09-0306	2006 Case	2004	$ 40,365				
9		2007 Case	2006	33,718				
10		2008 Case	2008		319,294	-	768,000	933,531
11	Docket 12-0001		2010		99,715	86,380	131,894	296,506
12	Docket 12-0293		2011		110,152	88,256	168,539	634,235
13	Docket 13-0301		2012		74,396	132,265	178,290	775,859
14	Docket 14-0317		2013		87,122	178,647	137,550	194,520
	Accumulated Deferred Income Tax							
15	Docket 09-0306	2006 Case	2004	$ 745				
16		2007 Case	2006	(4,555)				
17		2008 Case	2008		221,151	-	560,944	716,249
18	Docket 12-0001		2010		87,828	76,084	116,171	261,163
19	Docket 12-0293		2011		148,082	118,647	226,574	852,635
20	Docket 13-0301		2012		40,325	71,694	96,639	420,552
21	Docket 14-0317		2013		37,094	76,070	58,568	183,558

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2014

MFR Schedule WPB-2.1d

Line No.	Description	Case	Test Year	2006 and 2007 Rate Case Project Costs	Incentive Compensation	Performance Share Unit Program	Capitalized Production Retiree	NESC Rework
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Rate Base							
22	Docket 09-0306	2006 Case	2004	$ (14,299)				
23		2007 Case	2006	(16,612)				
24		2008 Case	2008		(780,399)	-	(1,958,056)	(2,476,102)
25	Docket 12-0001		2010		(247,038)	(214,004)	(326,759)	(734,581)
26	Docket 12-0293		2011		(223,435)	(179,022)	(341,869)	(1,286,507)
27	Docket 13-0301		2012		(211,587)	(376,179)	(507,072)	(2,206,644)
28	Docket 14-0317		2013		(235,737)	(483,418)	(372,199)	(930,483)
	Depreciation							
29	Docket 09-0306	2006 Case	2004	$ (2,092)				
30		2007 Case	2006	(1,239)				
31		2008 Case	2008		(43,352)	-	(83,000)	(136,867)
32	Docket 12-0001		2010		(14,245)	(12,340)	(18,842)	(42,358)
33	Docket 12-0293		2011		(15,736)	(12,608)	(24,077)	(90,605)
34	Docket 13-0301		2012		(10,628)	(18,895)	(25,470)	(110,837)
35	Docket 14-0317		2013		(12,446)	(25,521)	(19,650)	(45,244)

MFR Schedule WPB-2.1d

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2014

Line No.	Description	Case	Test Year	Total	Source
	(A)	(B)	(C)	(I)	(J)
	Utility Plant				
1	Docket 09-0306	2006 Case	2004	$ (55,409)	Docket 12-0001 WPB 2.2a
2		2007 Case	2006	(45,775)	Docket 12-0001 WPB 2.2a
3		2008 Case	2008	(8,733,726)	Docket 12-0001 WPB 2.2c
4	Docket 12-0001		2010	(2,678,123)	Docket 12-0293 WPB 2.2d
5	Docket 12-0293		2011	(4,377,953)	Docket 13-0301 WPB 2.2d
6	Docket 13-0301		2012	(5,091,502)	Docket 14-0317 WPB 2.1d
7	Docket 14-0317		2013	(2,974,966)	Docket 15-xxxx WPB 2.1c
				$ (23,957,454)	
	Accumulated Depreciation				
8	Docket 09-0306	2006 Case	2004	$ 40,365	Docket 12-0001 WPB 2.2b
9		2007 Case	2006	33,718	Docket 12-0001 WPB 2.2b
10		2008 Case	2008	2,020,825	Docket 12-0001 WPB 2.2c
11	Docket 12-0001		2010	614,495	Docket 12-0293 WPB 2.2d
12	Docket 12-0293		2011	1,001,182	Docket 13-0301 WPB 2.2d
13	Docket 13-0301		2012	1,160,810	Docket 14-0317 WPB 2.1d
14	Docket 14-0317		2013	597,839	Docket 14-0317 B-2.6-2.9, ln 9
				$ 5,469,234	
	Accumulated Deferred Income Tax				
15	Docket 09-0306	2006 Case	2004	$ 745	Docket 12-0001 WPB 2.2b
16		2007 Case	2006	(4,555)	Docket 12-0001 WPB 2.2b
17		2008 Case	2008	1,498,345	Docket 12-0001 WPB 2.2c
18	Docket 12-0001		2010	541,246	Docket 12-0293 WPB 2.2d
19	Docket 12-0293		2011	1,345,938	Docket 13-0301 WPB 2.2d
20	Docket 13-0301		2012	629,210	Docket 14-0317 WPB 2.1d
21	Docket 14-0317		2013	355,290	Docket 15-xxxx WPB 2.1e
				$ 4,366,219	

MFR Schedule WPB-2.1d

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2014

Line No.	Description	Case	Test Year	Total	Source
	(A)	(B)	(C)	(I)	(J)
	Rate Base				
22	Docket 09-0306	2006 Case	2004	$ (14,299)	Line 1 + Line 8 + Line 15
23		2007 Case	2006	(16,612)	Line 2 + Line 9 + Line 16
24		2008 Case	2008	(5,214,556)	Line 3 + Line 10 + Line 17
25	Docket 12-0001		2010	(1,522,382)	Line 4 + Line 11 + Line 18
26	Docket 12-0293		2011	(2,030,833)	Line 5 + Line 12 + Line 19
27	Docket 13-0301		2012	(3,301,482)	Line 6 + Line 13 + Line 20
28	Docket 14-0317		2013	(2,021,837)	Line 7 + Line 14 + Line 21
				$ (14,122,001)	
	Depreciation				
29	Docket 09-0306	2006 Case	2004	$ (2,092)	Docket 12-0001 WPB 2.2b
30		2007 Case	2006	(1,239)	Docket 12-0001 WPB 2.2b
31		2008 Case	2008	(263,219)	Docket 12-0001 WPB 2.2c
32	Docket 12-0001		2010	(87,785)	Docket 12-0293 WPB 2.2d
33	Docket 12-0293		2011	(143,026)	Docket 13-0301 WPB 2.2d
34	Docket 13-0301		2012	(165,830)	Docket 14-0317 WPB 2.1d
35	Docket 14-0317		2013	(102,861)	Docket 14-0317 B-2.6-2.9, ln 9
				$ (766,052)	

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2014

MFR Schedule WPB-2.1e

Line No.	Description	Test Year	Amount	State Tax Depr Rate	Fed Tax Depr Rate	Accum Book Depr	Accum State Tax Depr	Accum Fed Tax Depr
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	2006 Case Projects	2004	$ (55,409)	57.616%	78.808%	$ 40,365	$ 31,924	$ 43,667
2	2007 Case Projects	2006	(45,775)	48.693%	48.693%	33,718	22,289	22,289
3	Earning Based Incentive Compensation	2008	(1,320,844)	39.709%	69.855%	319,294	524,494	922,669
4	Capitalized Production Retiree	2008	(3,287,000)	39.709%	69.855%	768,000	1,305,235	2,296,117
5	NESC Rework	2008	(4,125,882)	39.709%	69.855%	933,531	1,638,346	2,882,114
6	Earning Based Incentive Compensation	2010	(434,581)	53.024%	76.512%	99,715	230,432	332,507
7	Performance Share Unit Program	2010	(376,468)	53.024%	76.512%	86,380	199,618	288,043
8	Capitalized Production Retiree	2010	(574,824)	53.024%	76.512%	131,894	304,795	439,809
9	NESC Rework	2010	(1,292,250)	53.024%	76.512%	296,506	685,203	988,726
10	Earning Based Incentive Compensation	2011	(481,669)	100.000%	100.000%	110,152	481,669	481,669
11	Performance Share Unit Program	2011	(385,925)	100.000%	100.000%	88,256	385,925	385,925
12	Capitalized Production Retiree	2011	(736,982)	100.000%	100.000%	168,539	736,982	736,982
13	NESC Rework	2011	(2,773,377)	100.000%	100.000%	634,235	2,773,377	2,773,377
14	Earning Based Incentive Compensation	2012	(326,308)	17.646%	58.823%	74,396	57,580	191,944
15	Performance Share Unit Program	2012	(580,138)	17.646%	58.823%	132,265	102,371	341,255
16	Capitalized Production Retiree	2012	(782,001)	17.646%	58.823%	178,290	137,992	459,996
17	NESC Rework	2012	(3,403,055)	17.646%	58.823%	775,859	600,503	2,001,779
18	Earning Based Incentive Compensation	2013	(359,953)	10.969%	55.485%	87,122	39,483	199,718
19	Performance Share Unit Program	2013	(738,135)	10.969%	55.485%	178,647	80,966	409,551
20	Capitalized Production Retiree	2013	(568,317)	10.969%	55.485%	137,550	62,339	315,328
21	NESC Rework	2013	(1,308,561)	10.969%	55.485%	194,520	143,536	726,049
			$(23,957,454)					

NOTES

[1] State Income Tax Rate	7.47%
[2] Federal Income Tax Rate	35.00%

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2014

MFR Schedule WPB-2.1e

Line No.	Description	Test Year	Accum State Tax Diff	Accum Fed Tax Diff	Accum State ADIT	Accum Federal ADIT	Accum State & Federal ADIT
	(A)	(B)	(I)	(J)	(K)	(L)	(M)
1	2006 Case Projects	2004	$ (8,441)	$ 3,302	$ (631)	$ 1,376	$ 745
2	2007 Case Projects	2006	(11,429)	(11,429)	(854)	(3,701)	(4,555)
3	Earning Based Incentive Compensation	2008	205,200	603,375	15,339	205,813	221,151
4	Capitalized Production Retiree	2008	537,235	1,528,117	40,158	520,786	560,944
5	NESC Rework	2008	704,815	1,948,583	52,685	663,564	716,249
6	Earning Based Incentive Compensation	2010	130,717	232,792	9,771	78,057	87,828
7	Performance Share Unit Program	2010	113,238	201,663	8,465	67,620	76,084
8	Capitalized Production Retiree	2010	172,901	307,915	12,924	103,247	116,171
9	NESC Rework	2010	388,697	692,220	29,055	232,108	261,163
10	Earning Based Incentive Compensation	2011	371,517	371,517	27,771	120,311	148,082
11	Performance Share Unit Program	2011	297,669	297,669	22,251	96,396	118,647
12	Capitalized Production Retiree	2011	568,443	568,443	42,491	184,083	226,574
13	NESC Rework	2011	2,139,142	2,139,142	159,901	692,734	852,635
14	Earning Based Incentive Compensation	2012	(16,816)	117,548	(1,257)	41,582	40,325
15	Performance Share Unit Program	2012	(29,894)	208,990	(2,235)	73,928	71,694
16	Capitalized Production Retiree	2012	(40,298)	281,706	(3,012)	99,652	96,639
17	NESC Rework	2012	(175,356)	1,225,920	(13,108)	433,660	420,552
18	Earning Based Incentive Compensation	2013	(47,639)	112,596	(3,561)	40,655	37,094
19	Performance Share Unit Program	2013	(97,681)	230,904	(7,302)	83,372	76,070
20	Capitalized Production Retiree	2013	(75,211)	177,778	(5,622)	64,190	58,568
21	NESC Rework	2013	(50,984)	531,529	(3,811)	187,369	183,558
							$ 4,366,219

NOTES

[1] State Income Tax Rate	7.47%
[2] Federal Income Tax Rate	35.00%

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
For the Year Ending December 31, 2014
($000s)

MFR Schedule WPB-2.1f

MACRS Table

	Various No Bonus 20-year	Various 50% 20-year	2010 State 50%/100% 20-year	2010 Federal 50%/100% 20-year	2011 100% 20-year
1	3.750	51.875	35.833	67.917	100.000
2	7.219	3.610	4.813	2.406	
3	6.677	3.339	4.451	2.226	
4	6.177	3.089	4.118	2.059	
5	5.713	2.857	3.809	1.904	
6	5.285	2.643	3.523	1.762	
7	4.888	2.444	3.259	1.629	
8	4.522	2.261	3.015	1.507	
9	4.462	2.231	2.975	1.487	
10	4.461	2.231	2.974	1.487	
11	4.462	2.231	2.975	1.487	
12	4.461	2.231	2.974	1.487	
13	4.462	2.231	2.975	1.487	
14	4.461	2.231	2.974	1.487	
15	4.462	2.231	2.975	1.487	
16	4.461	2.231	2.974	1.487	
17	4.462	2.231	2.975	1.487	
18	4.461	2.231	2.974	1.487	
19	4.462	2.231	2.975	1.487	
20	4.461	2.231	2.974	1.487	
21	2.231	1.116	1.487	0.744	
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	100.000	100.000	100.000	100.000	100.000

Federal 50% - No State bonus	2004	2010 first 8 months	2008	2012	2013	2014
Federal and State 100%	2011	2010 last 4 months				

MFR Schedule B-2.6

Ameren Illinois Electric
Production Retiree Adjustment
For Year Ended December 31, 2014
($000s)

Line No.	Description	Ameren Illinois Electric O&M	Ameren Illinois Electric Capital	Reference
	(A)	(B)	(C)	(D)
1	2014 Production Retiree Expense	$ (315)		WPB-2.6a
2	Allocation to Electric Distribution	91.33%		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	$ (288)		Line 1 x Line 2
4	2014 Production Retiree Capital		$ (181)	WPB-2.6a
5	Allocation to Electric Distribution		72.72%	Net Plant Allocator (WPA-5a)
6	Adjustment to Electric Distribution Utility Plant		(131)	Line 4 x Line 5
7	Adjustment to Accumulated Depreciation		(2)	WPB-2.6f
8	Adjustment to Accumulated Deferred Income Taxes		24	WPB-2.6f
9	Adjustment to Depreciation Expense		$ (2)	WPB-2.6f

PURPOSE OF ADJUSTMENT
Adjust rate base to remove capitalized production retiree costs.

MFR Schedule WPB-2.6a

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2014
($000s)

Line No.	Description	Pensions	OPEBs	Total	Reference
	(A)	(B)	(C)	(D)	(E)
1	2014 Production Retiree Costs	$ 1,261	$ (765)		WPB-2.6b
2	Ratio allocated to Ameren Illinois	100.00%	100.00%		
3	Allocation to Ameren Illinois	1,261	(765)	$ 496	Line 1 x Line 2
4	Allocation to Electric	100.00%	100.00%		
5	Electric Subtotal	1,261	(765)	496	Line 3 x Line 4
6	Portion Requested for Recovery in DS Rates	0.00%	0.00%	0.00%	
7	Requested Recovery Amount in DS Rates	-	-	-	Line 5 x Line 6
8	Total Production Retiree Adjustment	(1,261)	765	(496)	Line 7 - Line 5
9	Expense Portion	63.57%	63.57%		100% - line 11
10	Production Retiree Adjustment - Expense	(801)	486	(315)	Line 8 x Line 9
11	Capital Portion	36.43%	36.43%		WPB-2.6b
12	Production Retiree Adjustment - Capital	$ (459)	$ 279	$ (181)	Line 8 x Line 11
				To Sch. B-2.6	

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2014
($000s)

MFR Schedule WPB-2.6b

Line No.	Description	Ameren Illinois Total	Reference
	(A)	(B)	(C)
1	Total 2014 Pension Expense	$ 38,000	Per Actuary
2	Retiree Pension Expense Allocation Percentage	17.6%	Per Actuary
3	Retiree Pension Expense	6,700	Line 1 * Line 2
4	Production Ratio	18.81%	WPB-2.6c
5	Production Expense	1,261	Line 3 x Line 4
6	Portion Transferred to Capital	36.43%	WPB-2.6e
7	Portion Charged to Capital	$ 459	Line 5 x Line 6
8	Total 2014 OPEB Expense	$ 1,700	Per Actuary
9	Retiree OPEB Expense Allocation Percentage	-179.7%	Per Actuary
10	Retiree OPEB Expense	(3,100)	Line 8 * Line 9
11	Production Ratio	24.67%	WPB-2.6d
12	Production Expense	(765)	Line 10 x Line 11
13	Portion Transferred to Capital	36.43%	WPB-2.6e
14	Portion Charged to Capital	$ (279)	Line 12 x Line 13

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2014

MFR Schedule WPB-2.6c

Line No.	Sal Plan	Company	Description	Spin Off	Count	Union Codes	Sal Plan Liability	Pre
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	MANAGEMENT	CILCO	Management		707	AL Liability	$ 142,205,862	$ 123,940,009
2	LOCAL 51 IBEW (CIL)	CILCO			411	BW Liability	60,419,201	46,437,777
3	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function	10/31/03	18	ND Liability	3,714,037	3,623,541
4	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function		114	NE Liability	17,585,705	16,576,751
5		CILCO			1	No Code	56,299	56,299
6					1251		223,981,104	190,634,377
7	LOCAL 702 IBEW (CIPS)	CIPS			157	DA Liability	30,307,099	8,572,720
8	LOCAL 702 IBEW (CIPS)	CIPS			171	EA Liability	33,826,805	10,291,735
9	LOCAL 702 IBEW (CIPS)	CIPS	Power Plants-Electric Production Function		32	GA Liability	2,457,187	1,712,302
10	LOCAL 702 IBEW (CIPS)	CIPS		5/31/00	105	HA Liability	20,189,498	5,453,402
11	LOCAL 1455 IBEW (UE-CIP)	CIPS			14	JA Liability	1,151,474	276,027
12	LOCAL 1455 IBEW (UE-CIP)	CIPS			1	JB Liability	14,589	-
13	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		25	KA Liability	3,049,343	2,686,870
14	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		60	LA Liability	5,245,499	4,106,899
15	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		28	MA Liability	3,796,654	2,166,817
16	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		20	NA Liability	2,547,928	2,289,778
17	LOCAL 309 (UE)	CIPS			2	PA Liability	538,502	-
18		CIPS			27	PP Liability	2,289,724	7,192
19	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		1	QA Liability	66,082	66,082
20	LOCAL 643 (UE)	CIPS			4	VA Liability	480,907	-
21	MANAGEMENT	CIPS	Management		341	YA Liability	46,707,198	30,740,867
22		CIPS			1	No Code	29,882	-
23					989		152,698,371	68,370,691
24	LOCAL 1306 (IP)	IP			585	BB Liability	44,557,761	19,586,969
25	LOCAL 51 (IP)	IP	Power Plants-Electric Production Function		456	BC Liability	58,296,419	29,955,124
26	LOCAL 301 (IP)	IP			116	BD Liability	19,150,244	6,182,510
27	LOCAL 702 (IP)	IP		3/31/00	74	BE Liability	13,659,769	10,213,920
28	LABORERS LOCAL 12 (IP)	IP			33	BF Liability	5,101,438	1,466,943
29	LABORERS LOCAL 12 (IP)	IP			12	BG Liability	2,223,635	548,779
30	PIPEFITTERS LOCAL 360 (IP)	IP			9	BH Liability	856,059	370,677
31	LABORERS LOCAL 459 (IP)	IP			8	BJ Liability	955,229	294,301
32	LABORERS LOCAL 100 (IP)	IP			12	BL Liability	1,366,575	668,362
33	IBEW 51 MDF (IP)	IP			2	BM Liability	110,923	-
34	MANAGEMENT	IP	Management		1002	IP Liability	170,985,992	106,643,735
35	UNION NOT LOADED	IP			181	UN Liability	8,765,151	3,983,117

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2014

MFR Schedule WPB-2.6c

Line No.	Sal Plan	Company	Description	Spin Off	Count	Union Codes	Sal Plan Liability	Pre
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
36	MANAGEMENT	IP	Management		16	XA Liability	1,172,528	-
37	MANAGEMENT	IP	Management		9	ZA Liability	280,404	-
38		IP			49	No Code	2,193,343	-
39					2564		329,675,470	179,914,437
40	MANAGEMENT	AIC-CILCO	Management		6	AL Liability	1,162,856	-
41	LOCAL 1306 (IP)	AIC-IP			49	BB Liability	9,568,929	-
42	LOCAL 51 (IP)	AIC-IP	Power Plants-Electric Production Function		66	BC Liability	21,901,369	-
43	LOCAL 301 (IP)	AIC-IP			14	BD Liability	5,269,242	-
44	LOCAL 702 (IP)	AIC-IP			17	BE Liability	6,288,696	-
45	LABORERS LOCAL 12 (IP)	AIC-IP			11	BF Liability	3,433,783	-
46	LABORERS LOCAL 12 (IP)	AIC-IP			2	BG Liability	918,683	-
47	LABORERS LOCAL 459 (IP)	AIC-IP			2	BJ Liability	807,484	-
48	IBEW 51 MDF (IP)	AIC-IP			1	BM Liability	92,689	-
49	LOCAL 51 IBEW (CIL)	AIC-CILCO			35	BW Liability	13,237,856	-
50	LOCAL 702 IBEW (CIPS)	AIC-CIPS			35	DA Liability	14,434,256	-
51	LOCAL 702 IBEW (CIPS)	AIC-CIPS			18	EA Liability	6,935,252	-
52	LOCAL 702 IBEW (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		2	GA Liability	178,070	-
53	LOCAL 702 IBEW (CIPS)	AIC-CIPS			21	HA Liability	8,385,888	-
54	MANAGEMENT	AIC-IP	Management		5	IP Liability	448,883	-
55	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS			5	JA Liability	1,551,809	-
56	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		2	LA Liability	373,012	-
57	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		1	MA Liability	311,175	-
58	LOCAL 8 (CIL)	AIC-CILCO	Power Plants-Electric Production Function		2	ND Liability	601,105	-
59	LOCAL 8 (CIL)	AIC-CILCO	Power Plants-Electric Production Function		6	NE Liability	827,225	-
60	LOCAL 309 (UE)	AIC-CIPS			4	PA Liability	1,525,954	-
61	UNION NOT LOADED	AIC-IP			1	UN Liability	58,804	-
62	LOCAL 643 (UE)	AIC-CIPS			6	VA Liability	2,412,380	-
63	MANAGEMENT	AIC-IP	Management		1	XA Liability	37,220	-
64	MANAGEMENT	AIC-CIPS	Management		38	YA Liability	16,180,207	-
65	MANAGEMENT	AIC-IP	Management		1	ZA Liability	385,751	-
66					351		117,328,578	-
67			AIC Total		5155		$ 823,683,523	$ 438,919,505

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2014

MFR Schedule WPB-2.6c

Line No.	Sal Plan	Company	Post	Pre Mgmt Alloc	Production Alloc	Non Production Alloc	Pension Production Ratio
	(A)	(B)	(I)	(J)	(K)	(L)	(M)
1	MANAGEMENT	CILCO	$ 18,265,853	30.29%	$ 37,538,767	$ 104,667,095	
2	LOCAL 51 IBEW (CIL)	CILCO	13,981,424			60,419,201	
3	LOCAL 8 (CIL)	CILCO	90,496		3,623,541	90,496	
4	LOCAL 8 (CIL)	CILCO	1,008,954		16,576,751	1,008,954	
5		CILCO	-			56,299	
6			33,346,727		57,739,059	166,242,045	25.78%
7	LOCAL 702 IBEW (CIPS)	CIPS	21,734,379			30,307,099	
8	LOCAL 702 IBEW (CIPS)	CIPS	23,535,070			33,826,805	
9	LOCAL 702 IBEW (CIPS)	CIPS	744,885		1,712,302	744,885	
10	LOCAL 702 IBEW (CIPS)	CIPS	14,736,096			20,189,498	
11	LOCAL 1455 IBEW (UE-CIP)	CIPS	875,447			1,151,474	
12	LOCAL 1455 IBEW (UE-CIP)	CIPS	14,589			14,589	
13	LOCAL 148 IUOE (CIPS)	CIPS	362,473		2,686,870	362,473	
14	LOCAL 148 IUOE (CIPS)	CIPS	1,138,600		4,106,899	1,138,600	
15	LOCAL 148 IUOE (CIPS)	CIPS	1,629,837		2,166,817	1,629,837	
16	LOCAL 148 IUOE (CIPS)	CIPS	258,150		2,289,778	258,150	
17	LOCAL 309 (UE)	CIPS	538,502			538,502	
18		CIPS	2,282,532			2,289,724	
19	LOCAL 148 IUOE (CIPS)	CIPS	-		66,082	-	
20	LOCAL 643 (UE)	CIPS	480,907			480,907	
21	MANAGEMENT	CIPS	15,966,331	34.62%	10,643,553	36,063,645	
22		CIPS	29,882			29,882	
23			84,327,680		23,672,301	129,026,070	15.50%
24	LOCAL 1306 (IP)	IP	24,970,792			44,557,761	
25	LOCAL 51 (IP)	IP	28,341,295		29,955,124	28,341,295	
26	LOCAL 301 (IP)	IP	12,967,734			19,150,244	
27	LOCAL 702 (IP)	IP	3,445,849			13,659,769	
28	LABORERS LOCAL 12 (IP)	IP	3,634,495			5,101,438	
29	LABORERS LOCAL 12 (IP)	IP	1,674,856			2,223,635	
30	PIPEFITTERS LOCAL 360 (IP)	IP	485,382			856,059	
31	LABORERS LOCAL 459 (IP)	IP	660,928			955,229	
32	LABORERS LOCAL 100 (IP)	IP	698,213			1,366,575	
33	IBEW 51 MDF (IP)	IP	110,923			110,923	
34	MANAGEMENT	IP	64,342,257	40.88%	43,598,959	127,387,033	
35	UNION NOT LOADED	IP	4,782,034			8,765,151	

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
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MFR Schedule WPB-2.6c

Line No.	Sal Plan	Company	Post	Pre Mgmt Alloc	Production Alloc	Non Production Alloc	Pension Production Ratio
	(A)	(B)	(I)	(J)	(K)	(L)	(M)
36	MANAGEMENT	IP	1,172,528	40.88%	-	1,172,528	
37	MANAGEMENT	IP	280,404	40.88%	-	280,404	
38		IP	2,193,343			2,193,343	
39			149,761,033		73,554,083	256,121,387	22.31%
40	MANAGEMENT	AIC-CILCO	1,162,856	0.00%	-	1,162,856	
41	LOCAL 1306 (IP)	AIC-IP	9,568,929			9,568,929	
42	LOCAL 51 (IP)	AIC-IP	21,901,369		-	21,901,369	
43	LOCAL 301 (IP)	AIC-IP	5,269,242			5,269,242	
44	LOCAL 702 (IP)	AIC-IP	6,288,696			6,288,696	
45	LABORERS LOCAL 12 (IP)	AIC-IP	3,433,783			3,433,783	
46	LABORERS LOCAL 12 (IP)	AIC-IP	918,683			918,683	
47	LABORERS LOCAL 459 (IP)	AIC-IP	807,484			807,484	
48	IBEW 51 MDF (IP)	AIC-IP	92,689			92,689	
49	LOCAL 51 IBEW (CIL)	AIC-CILCO	13,237,856			13,237,856	
50	LOCAL 702 IBEW (CIPS)	AIC-CIPS	14,434,256			14,434,256	
51	LOCAL 702 IBEW (CIPS)	AIC-CIPS	6,935,252			6,935,252	
52	LOCAL 702 IBEW (CIPS)	AIC-CIPS	178,070			178,070	
53	LOCAL 702 IBEW (CIPS)	AIC-CIPS	8,385,888			8,385,888	
54	MANAGEMENT	AIC-IP	448,883			448,883	
55	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS	1,551,809			1,551,809	
56	LOCAL 148 IUOE (CIPS)	AIC-CIPS	373,012		-	373,012	
57	LOCAL 148 IUOE (CIPS)	AIC-CIPS	311,175		-	311,175	
58	LOCAL 8 (CIL)	AIC-CILCO	601,105		-	601,105	
59	LOCAL 8 (CIL)	AIC-CILCO	827,225		-	827,225	
60	LOCAL 309 (UE)	AIC-CIPS	1,525,954			1,525,954	
61	UNION NOT LOADED	AIC-IP	58,804			58,804	
62	LOCAL 643 (UE)	AIC-CIPS	2,412,380			2,412,380	
63	MANAGEMENT	AIC-IP	37,220	0.00%	-	37,220	
64	MANAGEMENT	AIC-CIPS	16,180,207	0.00%	-	16,180,207	
65	MANAGEMENT	AIC-IP	385,751	0.00%	-	385,751	
66			117,328,578		-	117,328,578	0.00%
67			$ 384,764,018		$ 154,965,443	$ 668,718,080	18.81%

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2014

MFR Schedule WPB-2.6d

Line No.	Sal Plan	Company	Description	Spin Off	Count	Union Codes	Sal Plan Liability	Pre
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	MANAGEMENT	CILCO	Management		571	AL Liability	$ 34,114,736	$ 32,476,013
2	LOCAL 51 IBEW (CIL)	CILCO			304	BW Liability	17,434,134	$ 16,182,888
3	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function	10/31/03	18	ND Liability	801,210	$ 779,966
4	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function		92	NE Liability	5,950,697	$ 5,606,056
5	LOCAL 8 (CIL)	CILCO			1	No Code	45,326	$ 45,326
6					986		58,346,103	55,090,249
7	LOCAL 702 IBEW (CIPS)	CIPS			134	DA Liability	6,764,858	3,801,626
8	LOCAL 702 IBEW (CIPS)	CIPS			162	EA Liability	8,650,418	5,510,047
9	LOCAL 702 IBEW (CIPS)	CIPS	Power Plants-Electric Production Function		25	GA Liability	1,248,221	1,003,889
10	LOCAL 702 IBEW (CIPS)	CIPS		5/31/00	101	HA Liability	4,867,587	2,752,449
15	LOCAL 1455 IBEW (UE)	CIPS			9	JA Liability	260,190	-
11	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		27	KA Liability	1,638,980	1,520,433
12	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		54	LA Liability	3,175,412	2,681,399
13	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		23	MA Liability	1,387,361	1,116,179
14	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		20	NA Liability	1,203,535	1,130,245
16	LOCAL 309 (UE)	CIPS			1	PA Liability	2,954	-
17	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		1	QA Liability	67,306	67,306
18	LOCAL 643 (UE)	CIPS			4	VA Liability	182,843	-
19	MANAGEMENT	CIPS	Management		415	YA Liability	22,880,159	17,482,137
20		CIPS			25	No Code- JB	1,012,386	3,129
21					1001		53,342,210	37,068,839
22	LOCAL 1306 (IP)	IP			460	BB Liability	23,494,039	12,642,909
23	LOCAL 51 (IP)	IP	Power Plants-Electric Production Function		352	BC Liability	23,654,004	18,532,611
24	LOCAL 301 (IP)	IP			82	BD Liability	5,074,752	3,944,017
25	LOCAL 702 (IP)	IP		3/31/00	64	BE Liability	3,877,435	2,223,032
26	LABORERS LOCAL 12 (IP)	IP			24	BF Liability	1,496,215	824,241
27	LABORERS LOCAL 12 (IP)	IP			9	BG Liability	712,561	521,721
28	PIPEFITTERS LOCAL 360 (IP)	IP			8	BH Liability	435,388	342,250
29	LABORERS LOCAL 459 (IP)	IP			6	BJ Liability	261,317	169,989
30	LABORERS LOCAL 100 (IP)	IP			7	BL Liability	438,377	403,191
31	IBEW 51 MDF (IP)	IP			0	BM Liability	-	-
32	MANAGEMENT	IP	Management		710	IP Liability	44,580,421	30,622,269
33	UNION NOT LOADED	IP			100	UN Liability	6,194,554	3,885,057
34	MANAGEMENT	IP	Management		11	XA Liability	498,190	-
35	MANAGEMENT	IP	Management		7	ZA Liability	227,557	-

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2014

MFR Schedule WPB-2.6d

Line No.	Sal Plan	Company	Description	Spin Off	Count	Union Codes	Sal Plan Liability	Pre
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
34		IP		11/28/00	335	No Code - OA	9,231,901	8,929,250
35					2175		120,176,711	83,040,537
36	MANAGEMENT	AIC-CILCO	Management		0	AL Liability	-	-
37	LOCAL 1306 (IP)	AIC-IP			43	BB Liability	1,017,911	-
38	LOCAL 51 (IP)	AIC-IP	Power Plants-Electric Production Function		59	BC Liability	1,277,821	-
39	LOCAL 301 (IP)	AIC-IP			11	BD Liability	274,614	-
40	LOCAL 702 (IP)	AIC-IP			17	BE Liability	430,512	-
41	LABORERS LOCAL 12 (IP)	AIC-IP			11	BF Liability	398,607	-
42	LABORERS LOCAL 12 (IP)	AIC-IP			1	BG Liability	16,274	-
43	LABORERS LOCAL 100 (IP)	AIC-IP			0	BL Liability	-	-
44	IBEW 51 MDF (IP)	AIC-IP			1	BM Liability	21,613	-
45	LOCAL 51 IBEW (CIL)	AIC-CILCO			2	BW Liability	56,645	-
46	LOCAL 702 IBEW (CIPS)	AIC-CIPS			16	DA Liability	683,966	-
47	LOCAL 702 IBEW (CIPS)	AIC-CIPS			6	EA Liability	244,714	-
48	LOCAL 702 IBEW (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		2	GA Liability	32,396	-
49	LOCAL 702 IBEW (CIPS)	AIC-CIPS			9	HA Liability	429,351	-
50	MANAGEMENT	AIC-IP	Management		5	IP Liability	111,483	-
51	LOCAL 1455 IBEW (UE)	AIC-CIPS			2	JA Liability	100,660	-
52	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS			0	JB Liability	-	-
53	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		0	KA Liability	-	-
54	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		1	LA Liability	41,528	-
55	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		2	MA Liability	131,632	-
56	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		0	NA Liability	-	-
57	LOCAL 8 (CIL)	AIC-CILCO	Power Plants-Electric Production Function		0	NE Liability	-	-
58	LOCAL 309 (UE)	AIC-CIPS			3	PA Liability	142,955	-
59	UNION NOT LOADED	AIC-IP			1	UN Liability	21,754	-
60	LOCAL 643 (UE)	AIC-CIPS			0	VA Liability	-	-
61	MANAGEMENT	AIC-CIPS	Management		30	YA Liability	2,403,533	-
62	MANAGEMENT	AIC-IP	Management		1	ZA Liability	26,832	-
63		AIC			3	No Code - XA, B.	31,332	-
64					226		7,896,133	-
65			AIC Total		4388		$ 239,761,157	$ 175,199,625

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2014

MFR Schedule WPB-2.6d

Line No.	Sal Plan	Company	Post	Pre Mgmt Alloc	Production Alloc	Non Production Alloc	OPEB Production Ratio
	(A)	(B)	(I)	(J)	(K)	(L)	(M)
1	MANAGEMENT	CILCO	$ 1,638,723	28.24%	$ 9,170,884	$ 24,943,852	
2	LOCAL 51 IBEW (CIL)	CILCO	$ 1,251,246			17,434,134	
3	LOCAL 8 (CIL)	CILCO	$ 21,244		779,966	21,244	
4	LOCAL 8 (CIL)	CILCO	$ 344,641		5,606,056	344,641	
5	LOCAL 8 (CIL)	CILCO	-			45,326	
6			3,255,854		15,556,906	42,789,197	26.66%
7	LOCAL 702 IBEW (CIPS)	CIPS	2,963,232			6,764,858	
8	LOCAL 702 IBEW (CIPS)	CIPS	3,140,371			8,650,418	
9	LOCAL 702 IBEW (CIPS)	CIPS	244,332		1,003,889	244,332	
10	LOCAL 702 IBEW (CIPS)	CIPS	2,115,138			4,867,587	
15	LOCAL 1455 IBEW (UE)	CIPS	260,190			260,190	
11	LOCAL 148 IUOE (CIPS)	CIPS	118,547		1,520,433	118,547	
12	LOCAL 148 IUOE (CIPS)	CIPS	494,013		2,681,399	494,013	
13	LOCAL 148 IUOE (CIPS)	CIPS	271,182		1,116,179	271,182	
14	LOCAL 148 IUOE (CIPS)	CIPS	73,290		1,130,245	73,290	
16	LOCAL 309 (UE)	CIPS	2,954			2,954	
17	LOCAL 148 IUOE (CIPS)	CIPS	-		67,306	-	
18	LOCAL 643 (UE)	CIPS	182,843			182,843	
19	MANAGEMENT	CIPS	5,398,022	38.39%	6,711,496	16,168,663	
20		CIPS	1,009,257			1,012,386	
21			16,273,371		14,230,947	39,111,263	26.68%
22	LOCAL 1306 (IP)	IP	10,851,130			23,494,039	
23	LOCAL 51 (IP)	IP	5,121,393		18,532,611	5,121,393	
24	LOCAL 301 (IP)	IP	1,130,735			5,074,752	
25	LOCAL 702 (IP)	IP	1,654,403			3,877,435	
26	LABORERS LOCAL 12 (IP)	IP	671,974			1,496,215	
27	LABORERS LOCAL 12 (IP)	IP	190,840			712,561	
28	PIPEFITTERS LOCAL 360 (IP)	IP	93,138			435,388	
29	LABORERS LOCAL 459 (IP)	IP	91,328			261,317	
30	LABORERS LOCAL 100 (IP)	IP	35,186			438,377	
31	IBEW 51 MDF (IP)	IP	-			-	
32	MANAGEMENT	IP	13,958,152	35.36%	10,826,581	33,753,840	
33	UNION NOT LOADED	IP	2,309,497			6,194,554	
34	MANAGEMENT	IP	498,190	35.36%	-	498,190	
35	MANAGEMENT	IP	227,557	35.36%	-	227,557	

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2014

MFR Schedule WPB-2.6d

Line No.	Sal Plan	Company	Post	Pre Mgmt Alloc	Production Alloc	Non Production Alloc	OPEB Production Ratio
	(A)	(B)	(I)	(J)	(K)	(L)	(M)
34		IP	302,651			9,231,901	
35			37,136,174		29,359,192	90,817,519	24.43%
36	MANAGEMENT	AIC-CILCO	-			-	
37	LOCAL 1306 (IP)	AIC-IP	1,017,911	0.00%	-	1,017,911	
38	LOCAL 51 (IP)	AIC-IP	1,277,821		-	1,277,821	
39	LOCAL 301 (IP)	AIC-IP	274,614			274,614	
40	LOCAL 702 (IP)	AIC-IP	430,512			430,512	
41	LABORERS LOCAL 12 (IP)	AIC-IP	398,607			398,607	
42	LABORERS LOCAL 12 (IP)	AIC-IP	16,274			16,274	
43	LABORERS LOCAL 100 (IP)	AIC-IP	-			-	
44	IBEW 51 MDF (IP)	AIC-IP	21,613			21,613	
45	LOCAL 51 IBEW (CIL)	AIC-CILCO	56,645			56,645	
46	LOCAL 702 IBEW (CIPS)	AIC-CIPS	683,966			683,966	
47	LOCAL 702 IBEW (CIPS)	AIC-CIPS	244,714			244,714	
48	LOCAL 702 IBEW (CIPS)	AIC-CIPS	32,396		-	32,396	
49	LOCAL 702 IBEW (CIPS)	AIC-CIPS	429,351			429,351	
50	MANAGEMENT	AIC-IP	111,483	0.00%	-	111,483	
51	LOCAL 1455 IBEW (UE)	AIC-CIPS	100,660			100,660	
52	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS	-			-	
53	LOCAL 148 IUOE (CIPS)	AIC-CIPS	-		-	-	
54	LOCAL 148 IUOE (CIPS)	AIC-CIPS	41,528		-	41,528	
55	LOCAL 148 IUOE (CIPS)	AIC-CIPS	131,632		-	131,632	
56	LOCAL 148 IUOE (CIPS)	AIC-CIPS	-		-	-	
57	LOCAL 8 (CIL)	AIC-CILCO	-			-	
58	LOCAL 309 (UE)	AIC-CIPS	142,955			142,955	
59	UNION NOT LOADED	AIC-IP	21,754			21,754	
60	LOCAL 643 (UE)	AIC-CIPS	-			-	
61	MANAGEMENT	AIC-CIPS	2,403,533	0.00%	-	2,403,533	
62	MANAGEMENT	AIC-IP	26,832	0.00%	-	26,832	
63		AIC	31,332		-	31,332	
64			7,896,133		-	7,896,133	0.00%
65			$ 64,561,532		$ 59,147,044	$ 180,614,113	24.67%

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
Pro Forma Capital for 2014
($000s)

MFR Schedule WPB-2.6e

2014 Actual

Line No.	Description	Amount	Capital %	Reference
	(A)	(B)	(C)	(D)
1	Total Electric Distribution Payroll Charged to Construction and Removals	$ 91,682	36.43%	Sch. C-11.1
2	Total Electric Distribution Payroll	251,688		Sch. C-11.1

MFR Schedule WPB-2.6f

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2014
($000s)

Line No.	Account Description	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2014 Production Retiree	$ (131)	1.725%	7.219%	53.610%	$ (2)	$ (9)	$ (70)	$ (7)	$ (68)	$ (1)	$ (24)	$ (24)
2	Total	$ (131)				$ (2)					$ (1)	$ (24)	$ (24)

NOTES
[1] State Income Tax Rate 9.50%
[2] Federal Income Tax Rate 35.00%
[3] Federal Tax Rate for 2014 plant additions incorporates bonus depreciation at 50%
[4] Column (B) equals total Electric multiplied by Net Plant Allocator 72.72%

MFR Schedule B-2.7

Ameren Illinois Electric
Incentive Compensation Adjustment
For the Twelve Months Ended December 31, 2014
($000s)

Line No.	Description	Ameren Illinois Electric O&M	Ameren Illinois Electric Capital	Reference
	(A)	(B)	(C)	(D)
1	2014 Incentive Compensation Expense	$ (971)		WPB-2.7a
2	Allocation to Electric Distribution	91.33%		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	$ (887)		Line 1 x Line 2
4	2014 Incentive Compensation Capital		$ (562)	WPB-2.7a
5	Allocation to Electric Distribution		72.72%	Net Plant Allocator (WPA-5a)
6	Adjustment to Electric Distribution Utility Plant		(409)	Line 4 x Line 5
7	Adjustment to Accumulated Depreciation		(7)	WPB-2.7d
8	Adjustment to Accumulated Deferred Income Taxes		76	WPB-2.7d
9	Adjustment to Depreciation Expense		$ (7)	WPB-2.7d

PURPOSE OF ADJUSTMENT
To remove incentive compensation for 2014 for which AIC is not seeking recovery.

MFR Schedule WPB-2.7a

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
For the Twelve Months Ended December 31, 2014
($000s)

Line No	Description	Ameren Illinois Stand Alone	Ameren Services Allocated to AIC	Ameren Illinois Total	Reference
	(A)	(B)	(C)	(D)	(E)
1	2014 Incentive Compensation	$ 848	$ 3,864		WPB-2.7b
2	Ratio allocated to Ameren Illinois	100.00%	38.80%		WPB-2.7c
3	Allocation to Ameren Illinois	848	1,499	$ 2,347	Line 1 x Line 2
4	Allocation to Electric	65.281%	65.281%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	554	979	1,532	Line 3 x Line 4
6	Portion Requested for Recovery	0.00%	0.00%	0.00%	
7	Requested Recovery Amount	-	-	-	Line 5 x Line 6
8	Total Incentive Compensation Adjustment	(554)	(979)	(1,532)	Line 7 - Line 5
9	Expense Portion	63.72%	63.12%		WPB-2.7b
10	Incentive Compensation Adjustment - Expense	(353)	(618)	(971)	Line 8 x Line 9
11	Capital Portion	36.28%	36.88%		100% - Line 9
12	Incentive Compensation Adjustment - Capital	$ (201)	$ (361)	$ (562)	Line 8 x Line 11

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
For the Twelve Months Ended December 31, 2014

MFR Schedule WPB-2.7b

2014 Actual

Line No.	Corporation	Total	Directors & Managers	Officers	Adjustment	Officers Adjusted
	(A)	(B)	(C)	(D)	(E)	(F)
1	AMS	$ 7,972,948	$ 3,679,616	4,293,332	$ 429,333	$ 3,863,999
2	AIC	2,168,243	1,225,642	942,601	94,260	848,341
		Total	O&M	Capital	O&M %	Capital %
3	AMS-Management	18,197,190	11,560,631	6,636,559		
4	AMS-Contract	671,909	350,288	321,621		
5	AMS-Total	18,869,099	11,910,919	6,958,180	63.12%	36.88%
6	AIC-Management	11,178,754	7,205,184	3,973,570		
7	AIC-Contract	5,365,716	3,337,776	2,027,940		
8	AIC-Total	16,544,470	10,542,960	6,001,510	63.72%	36.28%

MFR Schedule WPB-2.7c

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
For the Twelve Months Ended December 31, 2014

2014 - AMS allocated labor ALT by Corp

Line No.	Corp. (A)	Total (B)
1	ADC	$ 116,722
2	AIC	15,992,619
3	AMC	1,028,342
4	ITC	3,275,160
5	MV1	110,506
6	UEC	20,699,450
7	Total	$ 41,222,799

	Corp.	Percentage
8	ADC	0.28%
9	AIC	38.80%
10	AMC	2.49%
11	ITC	7.95%
12	MV1	0.27%
13	UEC	50.21%
14	Total	100.00%
15	AIC Total	38.80%

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

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
For the Twelve Months Ended December 31, 2014
($000s)

MFR Schedule WPB-2.7d

Line No.	Account Description	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2014 Incentive Comp	$ (409)	1.725%	7.219%	53.610%	$ (7)	$ (29)	$ (219)	$ (22)	$ (212)	$ (2)	$ (73)	$ (76)
2	Total	$ (409)				$ (7)					$ (2)	$ (73)	$ (76)

NOTES
[1] State Income Tax Rate 9.50%
[2] Federal Income Tax Rate 35.00%
[3] Federal Tax Rate for 2014 plant additions incorporates bonus depreciation at 50%
[4] Column (B) equals total Electric multiplied by Net Plant Allocator 72.72%

MFR Schedule B-2.8

Ameren Illinois Electric
Performance Share Unit Program Adjustment
For Year Ended December 31, 2014
($000s)

Line No.	Description	Ameren Illinois Electric O&M	Ameren Illinois Electric Capital	Reference
	(A)	(B)	(C)	(D)
1	2014 Performance Share Unit Program Expense	$ (4,201)		WPB-2.8a
2	Allocation to Electric Distribution	91.33%		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	$ (3,837)		Line 1 x Line 2
4	2014 Performance Share Unit Program Capital		$ (1,569)	WPB-2.8a
5	Allocation to Electric Distribution		72.72%	Net Plant Allocator (WPA-5a)
6	Adjustment to Electric Distribution Utility Plant		(1,141)	Line 4 x Line 5
7	Adjustment to Accumulated Depreciation		(20)	WPB-2.8d
8	Adjustment to Accumulated Deferred Income Taxes		211	WPB-2.8d
9	Adjustment to Depreciation Expense		$ (20)	WPB-2.8d

PURPOSE OF ADJUSTMENT
To remove costs associated with the Performance Share Unit Program (PSUP)

MFR Schedule WPB-2.8a

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2014
($000s)

Line No.	Description	Ameren Illinois Stand Alone	Ameren Services allocated to AIC	Ameren Illinois Total	Reference
	(A)	(B)	(C)	(D)	(E)
1	2014 PSUP Costs	$ 2,704	$ 15,810		WPB-2.8b
2	Ratio allocated to Ameren Illinois	100.00%	38.80%		WPB-2.8c
3	Allocation to Ameren Illinois	2,704	6,134	$ 8,838	Line 1 x Line 2
4	Allocation to Electric	65.281%	65.281%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	1,765	4,004	5,770	Line 3 x Line 4
6	Portion Requested for Recovery	0.00%	0.00%	0.00%	
7	Requested Recovery Amount	-	-	-	Line 5 x Line 6
8	Total PSUP Adjustment	(1,765)	(4,004)	(5,770)	Line 7 - Line 5
9	Expense Portion	72.81%	72.81%		WPB-2.8b
10	PSUP Adjustment - Expense	(1,285)	(2,915)	(4,201)	Line 8 x Line 9
11	Capital Portion	27.19%	27.19%		100% - Line 9
12	PSUP Adjustment - Capital	$ (480)	$ (1,089)	$ (1,569)	Line 8 x Line 11
				To Sch. B-2.8 Col (C), Line 4	

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2014

MFR Schedule WPB-2.8b

2014 - Analysis of PSU Stock for AIC

Line No.	Month (A)	PSU Stock Exp AIC Direct (B)	PSU Stock Exp Total AMS (C)	
1	Jan-14	$ 521,875	$ 4,531,310	
2	Feb-14	261,785	940,685	
3	Mar-14	(99,901)	943,858	
4	Apr-14	261,785	946,328	
5	May-14	261,785	994,910	
6	Jun-14	261,785	994,910	
7	Jul-14	261,785	994,910	
8	Aug-14	261,785	970,516	
9	Sep-14	261,785	977,311	
10	Oct-14	149,985	1,195,260	
11	Nov-14	149,985	1,181,882	
12	Dec-14	149,985	1,138,354	
13		$ 2,704,426	15,810,233	
14			38.80%	WPB-2.8c
15			$ 6,133,670	
	Summary of AIC PSU Stock Expense			
16	AIC Direct		$ 2,704,426	
17	Allocated from AMS		6,133,670	
18			$ 8,838,096	
	Capital Portion			
19	Capital	27.19%	$ 2,403,223	To WPB-2.8a, Cols (B) and (C)
20	O&M	72.81%	6,434,872	Lines 9 and 11
			$ 8,838,095	

NOTES

[1] Percentage of AMS labor allocated to AIC based on 12 month average
[2] PSU Stock expense includes old plan and PSU plan
[3] PSU Stock Expense follows labor accounting
[4] Capital vs. O&M breakdown determined by running following query for YTD 2014:
RMC = 162
RT starts with L or IB
Majmin not equal to 921-999

MFR Schedule WPB-2.8c

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2014
($000s)

2014 - AMS allocated labor ALT by Corp

Line No.	Corp. (A)	Total (B)
1	ADC	$ 116,722
2	AIC	15,992,619
3	AMC	1,028,342
4	ITC	3,275,160
5	MV1	110,506
6	UEC	20,699,450
7	Total	$ 41,222,799

	Corp.	Percentage
8	ADC	0.28%
9	AIC	38.80%
10	AMC	2.49%
11	ITC	7.95%
12	MV1	0.27%
13	UEC	50.21%
14	Total	100.00%
15	AIC Total	38.80%

To WPB-2.8a
Col (C), Line 2

MFR Schedule WPB-2.8d

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For the Twelve Months Ended December 31, 2014
($000s)

Line No.	Account Description	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2014 PSUP	$ (1,141)	1.725%	7.219%	53.610%	$ (20)	$ (82)	$ (612)	$ (63)	$ (592)	$ (6)	$ (205)	$ (211)
2	Total	$ (1,141)				$ (20)					$ (6)	$ (205)	$ (211)

NOTES
[1] State Income Tax Rate 9.50%
[2] Federal Income Tax Rate 35.00%
[3] Federal Tax Rate for 2014 plant additions incorporates bonus depreciation at 50%
[4] Column (B) equals total Electric multiplied by Net Plant Allocator 72.72%

MFR Schedule 2.13

Ameren Illinois Electric
Other Rate Base Items - Adjustments
As of December 31, 2014
($000s)

Line No.	Description	Amount	Reference
	(A)	(B)	(C)
1	Accured Vacation Liability		
2	Vacation Reserves Balance at Year End 2014	$ (23,854)	Total FERC Account 242-010
3	Electric allocation	65.28%	Total Company Direct Labor O&M w/o A&G (WPA-5a)
4	Allocation to Electric	$ (15,572)	Line 2 x Line 3
5	Allocation to Electric Distribution	91.33%	Wages and Salaries Allocator (WPA-5a)
6	Adjustment to Electric Distribution	$ (14,222)	Line 4 x Line 5
7	Accumulated Deferred Income Taxes	5,856	Combined Tax Rate * Line 6
8	Accrued Vacation Liability Net of ADIT	$ (8,366)	Line 6 - Line 7

PURPOSE OF ADJUSTMENT
To adjust rate base for per books Vacation Reserve balance.

MFR Schedule C-2.12

Ameren Illinois Electric
Purchase Accounting Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1	926	Employee Pensions and Benefits	$ 3,475	WPC-2.12
2		Jurisdictional Allocator	91.33%	WPA-5a
3	926	Employee Pensions and Benefits	3,174	Line 2 x Line 3
4	403	Depreciation Expense Electric Plant	608	WPC-2.12

PURPOSE OF ADJUSTMENT
To exclude the impact of purchase accounting on operating expenses and depreciation.

Ameren Illinois Electric
Workpaper Supporting Purchase Accounting Adjustment
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.12

Line No.	Account No.	Description	Amount
	(A)	(B)	(C)
1	403	Depreciation Expense	607,637
2	926	Employee Pensions and Benefits	3,475,132

Ameren Illinois Electric
WP 2: Customer Deposits Information

Workpaper 2 Summary

Line No.	Customer Deposits Information	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
1	Customer Deposits (Year-End)	$ (25,718)	B-13 Col B Ln 13	App 2 Col C Ln 1
2	Interest Accrued on Customer Deposits	$ -	C-2.6Col C Ln 3	App 2 Col C Ln 2

MFR Schedule B-13

Ameren Illinois Electric
Customer Deposits
As of December 31, 2014

Line No.	Month	Customer Deposits [1]	Interest on Customer Deposits
	(A)	(B)	(C)
1	Interest Rate		0.00%
2	Jan-14	26,859,046	-
3	Feb-14	26,501,337	-
4	Mar-14	26,181,822	-
5	Apr-14	25,856,239	-
6	May-14	25,110,802	-
7	Jun-14	25,076,677	-
8	Jul-14	25,469,672	-
9	Aug-14	25,487,535	-
10	Sep-14	25,591,317	-
11	Oct-14	25,698,734	-
12	Nov-14	25,708,488	-
13	Dec-14	25,717,996	-

NOTES
[1] Calculated using Electric and Common Deposits as of December 31, 2014 [see WPB-13b] and the Company's 2014 Revenue Allocator (see WPB-13c).

MFR Schedule WPB-13a

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

		Jurisdictional Customer Deposits Dr/(Cr)			
		2011	2012	2013	2014
Line No.	Month	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total
	(A)	(B)	(C)	(D)	(E)
1	January	$ 30,693,991	$ 30,268,042	$ 28,760,401	$ 26,859,046
2	February	31,092,291	30,361,250	28,951,521	26,501,337
3	March	31,148,130	30,446,329	28,929,944	26,181,822
4	April	30,945,355	30,396,638	28,829,390	25,856,239
5	May	30,429,593	29,814,639	28,320,990	25,110,802
6	June	29,915,127	29,870,053	28,089,158	25,076,677
7	July	30,228,557	30,111,795	28,455,282	25,469,672
8	August	30,143,776	30,051,436	28,146,745	25,487,535
9	September	30,168,394	30,066,266	28,249,730	25,591,317
10	October	30,056,472	29,921,936	28,074,571	25,698,734
11	November	30,130,161	30,126,027	28,073,263	25,708,488
12	December	30,356,894	30,339,430	27,898,604	25,717,996

NOTES
[1] Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.
[2] Interest on Customer Deposits was 5% in 2011 and 0% in 2012, 2013, and 2014.

MFR Schedule WPB-13a

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

		Interest on Customer Deposits - Jurisdictional Dr/(Cr)			
		2011	2012	2013	2014
Line No.	Month	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total	Ameren Illinois Total
	(A)	(F)	(G)	(H)	(I)
1	January	$ 153,470	$ -	$ -	$ -
2	February	155,461	-	-	-
3	March	155,741	-	-	-
4	April	154,727	-	-	-
5	May	152,148	-	-	-
6	June	149,576	-	-	-
7	July	151,143	-	-	-
8	August	150,719	-	-	-
9	September	150,842	-	-	-
10	October	150,282	-	-	-
11	November	150,651	-	-	-
12	December	151,784	-	-	-

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

MFR Schedule WPB-13b

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

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

MFR Schedule WPB-13b

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

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

MFR Schedule WPB-13b

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

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

MFR Schedule WPB-13b

Line No.	Month	RZ-II (CILCO)	RZ-I (CIPS)	RZ-III (IPC)	Ameren Illinois Total	Ameren Illinois Electric Allocator	Jurisdictional Deposits - Ameren Illinois Electric
		2014					
	(A)	(T)	(U)	(V)	(W)	(X)	(Y)
1	January						
2	Elec	$ 1,082,438	$ 4,612,664	$ 5,710,740	$ 11,405,842	100.00%	$ 11,405,842
3	Common	5,328,645	7,715,946	13,581,185	26,625,776	58.04%	15,453,204
4	Total	6,411,083	12,328,610	19,291,926	38,031,619		26,859,046
5	February						
6	Elec	1,072,379	4,550,620	5,633,186	11,256,185	100.00%	11,256,185
7	Common	5,270,724	7,623,006	13,373,574	26,267,304	58.04%	15,245,152
8	Total	6,343,103	12,173,626	19,006,761	37,523,489		26,501,337
9	March						
10	Elec	1,140,143	4,503,380	5,538,856	11,182,379	100.00%	11,182,379
11	Common	5,151,668	7,510,329	13,181,952	25,843,949	58.04%	14,999,443
12	Total	6,291,811	12,013,709	18,720,808	37,026,328		26,181,822
13	April						
14	Elec	1,153,544	4,449,146	5,534,169	11,136,859	100.00%	11,136,859
15	Common	5,009,886	7,363,111	12,988,405	25,361,402	58.04%	14,719,380
16	Total	6,163,430	11,812,257	18,522,574	36,498,262		25,856,239
17	May						
18	Elec	1,068,866	4,335,705	5,342,998	10,747,570	100.00%	10,747,570
19	Common	4,919,918	7,165,919	12,661,924	24,747,761	58.04%	14,363,232
20	Total	5,988,785	11,501,624	18,004,922	35,495,331		25,110,802
21	June						
22	Elec	1,096,387	4,313,742	5,283,927	10,694,057	100.00%	10,694,057
23	Common	4,958,538	7,160,999	12,661,629	24,781,165	58.04%	14,382,619
24	Total	6,054,925	11,474,741	17,945,556	35,475,223		25,076,677
25	July						
26	Elec	1,092,476	4,368,149	5,380,629	10,841,255	100.00%	10,841,255
27	Common	5,082,024	7,277,197	12,845,454	25,204,675	58.04%	14,628,418
28	Total	6,174,501	11,645,346	18,226,083	36,045,930		25,469,672
29	August						
30	Elec	1,117,208	4,391,494	5,301,914	10,810,617	100.00%	10,810,617
31	Common	5,172,665	7,307,341	12,808,235	25,288,242	58.04%	14,676,919
32	Total	6,289,873	11,698,835	18,110,150	36,098,858		25,487,535
33	September						
34	Elec	1,101,461	4,404,289	5,384,569	10,890,318	100.00%	10,890,318
35	Common	5,186,904	7,333,564	12,809,263	25,329,731	58.04%	14,700,998
36	Total	6,288,365	11,737,853	18,193,831	36,220,049		25,591,317
37	October						
38	Elec	1,127,709	4,428,455	5,430,775	10,986,939	100.00%	10,986,939
39	Common	5,193,808	7,343,874	12,810,651	25,348,334	58.04%	14,711,795
40	Total	6,321,517	11,772,329	18,241,426	36,335,273		25,698,734
41	November						
42	Elec	1,119,090	4,386,740	5,436,678	10,942,508	100.00%	10,942,508
43	Common	5,207,243	7,385,297	12,849,154	25,441,693	58.04%	14,765,980
44	Total	6,326,333	11,772,037	18,285,832	36,384,201		25,708,488
45	December						
46	Elec	1,117,268	4,405,118	5,430,602	10,952,988	100.00%	10,952,988
47	Common	5,189,299	7,406,146	12,844,574	25,440,019	58.04%	14,765,008
48	Total	$ 6,306,567	$ 11,811,264	$ 18,275,176	$ 36,393,007		$ 25,717,996

MFR Schedule WPB-13c

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

Line No.	Description	Ameren Illinois Total
	(A)	(B)
1	2011	
2	Electric Sales to Ultimate Customers [1]	$ 1,842,075,215
3	Gas Sales to Ultimate Customers [2]	844,154,973
4	Total Sales to Ultimate Customers	$ 2,686,230,188
5	Electric Sales as a Percent of Total Sales	68.57%
6	2012	
7	Electric Sales to Ultimate Customers [1]	$ 1,611,531,762
8	Gas Sales to Ultimate Customers [2]	777,440,974
9	Total Sales to Ultimate Customers	$ 2,388,972,736
10	Electric Sales as a Percent of Total Sales	67.46%
11	2013	
12	Electric Sales to Ultimate Customers [1]	$ 1,325,035,011
13	Gas Sales to Ultimate Customers [2]	845,849,848
14	Total Sales to Ultimate Customers	$ 2,170,884,859
15	Electric Sales as a Percent of Total Sales	61.04%
16	2014	
17	Electric Sales to Ultimate Customers [1]	$ 1,349,693,555
18	Gas Sales to Ultimate Customers [2]	975,820,227
19	Total Sales to Ultimate Customers	$ 2,325,513,782
20	Electric Sales as a Percent of Total Sales	58.04%

NOTES
[1] ICC Form 21, page 8 line 9 - line 13
[2] ICC Form 21, page 11 line 12 + line 19 - line 29

MFR Schedule C-2.6

Ameren Illinois Electric
Interest on Customer Deposits Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1		Jurisdictional Customer Deposits December 2014	$ 25,718	Sch. B-13
2		Interest Rate	0.00%	Sch. B-13
3	903	Interest on Customer Deposits	$ -	

NOTES
[1] Interest on Customer Deposits was 0% in 2014.

PURPOSE OF ADJUSTMENT

Adjust operating expenses to reflect interest paid on customer deposits.

Ameren Illinois Electric
WP 3: Cash Working Capital

Workpaper 3 Summary

Line No.	Cash Working Capital Information	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
	RECONCILIATION YEAR			
1	Revenues	$ 77,960	B-8 - Reconciliation Col E Ln 8	App 3 Col F Ln 9
2	Expenses	(49,898)	B-8 - Reconciliation Col E Ln 28	App 3 Col F Ln 29
3	Cash Working Capital Requirement	$ 28,062	B-8 - Reconciliation Col E Ln 29	App 3 Col F Ln 30
	FILING YEAR			
4	Revenues	$ 80,040	B-8 Col E Ln 8	App 3 Col F Ln 39
5	Expenses	(52,153)	B-8 Col E Ln 28	App 3 Col F Ln 59
6	Cash Working Capital Requirement	$ 27,887	B-8 Col E Ln 29	App 3 Col F Ln 60

Ameren Illinois Electric
Cash Working Capital
As of December 31, 2014
($000s)

MFR Schedule B-8

Line No.	Description	Test Year Adjusted Revenues and Expenses ($000s)	Revenue Lag/Expense (Leads)	CWC Factor	Cash Working Capital Requirement
	(A)	(B)	(C)	(D) (Col E/365)	(E) Col. C x Col. D
REVENUES					
1	Revenues	$ 948,902	55.68	15.25%	$ 144,753
2	Plus Energy Assistance Charges	17,095	-	0.00%	-
3	Plus Municipal Utility Tax	35	-	0.00%	-
4	Plus Interest Expense	74,961	55.68	15.25%	11,435
5	(Less) Uncollectibles	(6,610)	55.68	15.25%	(1,008)
6	(Less) Depreciation and Amortization	(212,139)	55.68	15.25%	(32,361)
7	(Less) Return on Equity and Debt	(190,604)	55.68	15.25%	(29,076)
7a	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	(89,824)	55.68	15.25%	(13,702)
8	TOTAL - REVENUES	$ 541,817			80,040
EXPENSES					
9	Employee Benefits	$ 38,826	(20.27)	-5.55%	(2,156)
10	FICA	7,301	(13.13)	-3.60%	(263)
11	Payroll	145,416	(11.53)	-3.16%	(4,595)
12	Other Operations and Maintenance (less uncollectibles)	224,604	(47.04)	-12.89%	(28,946)
13	Federal Unemployment Tax	49	(76.38)	-20.92%	(10)
14	State Unemployment Tax	422	(76.38)	-20.92%	(88)
15	St. Louis Payroll Expense Tax	18	(87.33)	-23.93%	(4)
16	Federal Excise Tax	2	(30.21)	-8.28%	(0)
17	Electric Distribution Tax	43,705	49.17	13.47%	5,887
18	Energy Assistance Charges	17,095	(45.66)	-12.51%	(2,139)
19	Municipal Utility Tax	35	(45.63)	-12.50%	(4)
20	Gross Receipts Tax	95	(45.63)	-12.50%	(12)
21	Corporation Franchise Tax	1,135	(193.45)	-53.00%	(602)
22	Miscellaneous	-	(201.45)	-55.19%	-
23	Property/Real Estate Taxes	3,199	(387.27)	-106.10%	(3,394)
24	Interest Expense	73,725	(91.25)	-25.00%	(18,431)
25	Bank Facility Costs	1,236	307.92	84.36%	1,043

Ameren Illinois Electric
Cash Working Capital
As of December 31, 2014
($000s)

MFR Schedule B-8

Line No.	Description	Test Year Adjusted Revenues and Expenses ($000s)	Revenue Lag/Expense (Leads)	CWC Factor	Cash Working Capital Requirement
	(A)	(B)	(C)	(D) (Col E/365)	(E) Col. C x Col. D
26	Current Federal Income Taxes	(11,576)	(37.88)	-10.38%	1,201
27	Current State Income Taxes	(3,472)	(37.88)	-10.38%	360
28	**TOTAL EXPENSES**	$ 541,817			(52,153)
29	**CASH WORKING CAPITAL REQUIREMENT**				$ 27,887

Ameren Illinois Electric
Cash Working Capital - RECONCILIATION
As of December 31, 2014
($000s)

MFR Schedule B-8 - Reconciliation

Line No.	Description	Test Year Adjusted Revenues and Expenses ($000s)	Revenue Lag/Expense (Leads)	CWC Factor	Cash Working Capital Requirement
	(A)	(B)	(C)	(D) (Col E/365)	(E) Col. C x Col. D
REVENUES					
1	Revenues	$ 910,162	55.68	15.25%	$ 138,843
2	Plus Energy Assistance Charges	17,095	-	0.00%	-
3	Plus Municipal Utility Tax	35	-	0.00%	-
4	Plus Interest Expense	68,406	55.68	15.25%	10,435
5	(Less) Uncollectibles	(5,798)	55.68	15.25%	(884)
6	(Less) Depreciation and Amortization	(197,957)	55.68	15.25%	(30,198)
7	(Less) Return on Equity and Debt	(173,936)	55.68	15.25%	(26,534)
7a	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	(89,824)	55.68	15.25%	(13,702)
8	TOTAL - REVENUES	$ 528,183			$ 77,960
EXPENSES					
9	Employee Benefits	$ 38,826	(20.27)	-5.55%	(2,156)
10	FICA	7,301	(13.13)	-3.60%	(263)
11	Payroll	145,416	(11.53)	-3.16%	(4,595)
12	Other Operations and Maintenance (less uncollectibles)	224,604	(47.04)	-12.89%	(28,946)
13	Federal Unemployment Tax	49	(76.38)	-20.92%	(10)
14	State Unemployment Tax	422	(76.38)	-20.92%	(88)
15	St. Louis Payroll Expense Tax	18	(87.33)	-23.93%	(4)
16	Federal Excise Tax	2	(30.21)	-8.28%	(0)
17	Electric Distribution Tax	43,705	49.17	13.47%	5,887
18	Energy Assistance Charges	17,095	(45.66)	-12.51%	(2,139)
19	Municipal Utility Tax	35	(45.63)	-12.50%	(4)
20	Gross Receipts Tax	95	(45.63)	-12.50%	(12)
21	Corporation Franchise Tax	1,135	(193.45)	-53.00%	(602)
22	Miscellaneous	-	(201.45)	-55.19%	-
23	Property/Real Estate Taxes	3,199	(387.27)	-106.10%	(3,394)
24	Interest Expense	67,278	(91.25)	-25.00%	(16,819)
25	Bank Facility Costs	1,128	307.92	84.36%	952

Ameren Illinois Electric
Cash Working Capital - RECONCILIATION
As of December 31, 2014
($000s)

MFR Schedule B-8 - Reconciliation

Line No.	Description	Test Year Adjusted Revenues and Expenses ($000s)	Revenue Lag/Expense (Leads)	CWC Factor	Cash Working Capital Requirement
	(A)	(B)	(C)	(D) (Col E/365)	(E) Col. C x Col. D
26	Current Federal Income Taxes	(17,021)	(37.88)	-10.38%	1,766
27	Current State Income Taxes	(5,105)	(37.88)	-10.38%	530
28	**TOTAL EXPENSES**	$ 528,183			(49,898)
29	**CASH WORKING CAPITAL REQUIREMENT**				$ 28,062

Ameren Illinois Electric
WP 4: Accumulated Deferred Income Taxes Information

Workpaper 4 Summary

Line No.	Accumulated Deferred Income Taxes Information	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
	Balance Per General Ledger			
1	Account 190 - Federal	$ 127,596	WPB-9a Col D Ln 4 - Ln 76	App 4 Col B Ln 1
2	Account 190 - State	46,851	WPB-9a Col D Ln 4 - Ln 76	App 4 Col B Ln 2
3	Account 190 - Gas	59,207	WPB-9a Col D Ln 123	App 4 Col B Ln 4
4	Account 282 – Federal	(925,896)	WPB-9a Col D Ln 125 - Ln 143	App 4 Col B Ln 6
5	Account 282 – State	(189,231)	WPB-9a Col D Ln 125 - Ln 143	App 4 Col B Ln 7
6	Account 282 - Gas	(274,326)	WPB-9a Col D Ln 155	App 4 Col B Ln 9
7	Account 283 – Federal	(74,347)	WPB-9a Col D Ln 157 - Ln 186	App 4 Col B Ln 11
8	Account 283 – State	(21,232)	WPB-9a Col D Ln 157 - Ln 186	App 4 Col B Ln 12
9	Account 283 - Gas	2,893	WPB-9a Col D Ln 206	App 4 Col B Ln 14
	Electric Distribution			
10	Account 190 - Federal	$ 75,907	B-9 Col F Ln 36	App 4 Col C Ln 1
11	Account 190 - State	6,781	B-9 Col D Ln 36	App 4 Col C Ln 2
12	Account 190 - Gas	-	WPB-9a Col E Ln 123 + WPB-9a Col F Ln 123	App 4 Col C Ln 4
13	Account 282 – Federal	(681,214)	B-9 Col F Ln 47	App 4 Col C Ln 6
14	Account 282 – State	(137,456)	B-9 Col D Ln 47	App 4 Col C Ln 7
15	Account 282 - Gas	-	WPB-9a Col E Ln 155 + WPB-9a Col F Ln 155	App 4 Col C Ln 9
16	Account 283 – Federal	(19,702)	B-9 Col F Ln 64	App 4 Col C Ln 11
17	Account 283 – State	(4,566)	B-9 Col D Ln 64	App 4 Col C Ln 12
18	Account 283 - Gas	-	WPB-9a Col E Ln 206 + WPB-9a Col F Ln 206	App 4 Col C Ln 14

MFR Schedule B-9

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

Line No.	Description	Account	State Balance at 12/31/2013	State Balance at 12/31/2014	Federal Balance at 12/31/2013	Federal Balance at 12/31/2014	Total Beginning Deferred Tax Balance	Total Ending Deferred Tax Balance
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Active VEBA - Federal	1-ZA-190-611	$ -	$ -	$ -	$ -	$ -	$ -
2	Active VEBA - State	1-ZA-190-612	-	-	-	-	-	-
3	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	1,034	1,172	-	-	1,034	1,172
4	IL Credit Valuation Allowance	1-ZA-190-CVA	(948)	(948)	-	-	(948)	(948)
5	Federal NOL Credits Deferred	1-ZA-190-CDF	-	-	318	513	318	513
6	Federal Net Operating Loss	1-ZA-190-FOL	-	-	48,734	73,676	48,734	73,676
7	Federal Effect of Illinois NOL	1-ZA-190-NLF	-	-	(2,185)	(1,986)	(2,185)	(1,986)
8	State Effect of Illinois NOL	1-ZA-190-NOL	6,243	5,675	-	-	6,243	5,675
9	NOL Uncertain Tax Positions - State	1-ZA-190-284	-	-	-	-	-	-
10	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	-	-	3,749	3,389	3,749	3,389
11	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	917	811	-	-	917	811
12	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	-	-	-	-	-	-
13	ADIT Legal Expenses Accrued - State	1-ZA-190-612	-	-	-	-	-	-
14	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	-	-	-	-	-	-
15	ADIT Uncollectible Accounts - State	1-ZA-190-612	-	-	-	-	-	-
16	ARO Asset - Federal	1-ZA-190-611	-	-	-	-	-	-
17	ARO Asset - State	1-ZA-190-612	-	-	-	-	-	-
18	Inventory Reserve - Federal	1-ZA-190-611	-	-	319	316	319	316
19	Inventory Reserve - State	1-ZA-190-612	72	71	-	-	72	71
20	Employee Bonus Accrual - Federal	1-ZA-190-611	-	-	-	-	-	-
21	Employee Bonus Accrual - State	1-ZA-190-612	-	-	-	-	-	-
22	Employee Bonus Payment - Federal	1-ZA-190-611	-	-	-	-	-	-
23	Employee Bonus Payment - State	1-ZA-190-612	-	-	-	-	-	-
24	Employee Bonus 481a Adjustment - Federal	1-ZA-190-611	-	-	-	-	-	-
25	Employee Bonus 481a Adjustment - State	1-ZA-190-612	-	-	-	-	-	-
26	Merger Costs - Debt Integration - Federal	1-ZA-190-611	-	-	-	-	-	-
27	Merger Costs - Debt Integration - State	1-ZA-190-612	-	-	-	-	-	-
28	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	-	-	-	-	-	-
29	Over/Under Accrual State Income Tax - State	1-ZA-190-612	-	-	-	-	-	-
30	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	-	-	-	-	-	-
31	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	-	-	-	-	-	-
32	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	-	-	-	-	-	-
33	Over/Under Accrual Property Tax - State	1-ZA-190-612	-	-	-	-	-	-
34	Severance Rate Case Settlement - Federal	1-ZA-190-611	-	-	-	-	-	-

MFR Schedule B-9

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

Line No.	Description	Account	State Balance at 12/31/2013	State Balance at 12/31/2014	Federal Balance at 12/31/2013	Federal Balance at 12/31/2014	Total Beginning Deferred Tax Balance	Total Ending Deferred Tax Balance
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
35	Severance Rate Case Settlement - State	1-ZA-190-612	-	-	-	-	-	-
36	Total 190 Electric		7,317	6,781	50,935	75,907	58,253	82,689
37	ADIT Property Related - Federal	1-ZA-282-111	-	-	(611,107)	(694,915)	(611,107)	(694,915)
38	ADIT Property Related - State	1-ZA-282-112	(128,564)	(140,590)	-	-	(128,564)	(140,590)
39	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	-	-	(3,217)	(3,100)	(3,217)	(3,100)
40	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	(780)	(744)	-	-	(780)	(744)
41	ADIT Mixed Service Costs - Federal	1-ZA-282-125	-	-	-	1,306	-	1,306
42	ADIT Mixed Service Costs - State	1-ZA-282-126	-	301	-	-	-	301
43	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	-	-	6,943	8,013	6,943	8,013
44	ADIT Book Capitalized Repairs - State	1-ZA-282-146	1,693	1,850	-	-	1,693	1,850
45	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	-	-	744	7,481	744	7,481
46	ADIT Temporary Differences CWIP - State	1-ZA-282-148	198	1,727	-	-	198	1,727
47	Total 282 Electric		(127,453)	(137,456)	(606,638)	(681,214)	(734,090)	(818,670)
48	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	-	-	(14,708)	(18,789)	(14,708)	(18,789)
49	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	(3,634)	(4,347)	-	-	(3,634)	(4,347)
50	Electric Rate Case Expense - Federal	1-ZA-283-651	-	-	-	-	-	-
51	Electric Rate Case Expense - State	1-ZA-283-652	-	-	-	-	-	-
52	Merger Initiatives - Federal	1-ZA-283-651	-	-	-	-	-	-
53	Merger Initiatives - State	1-ZA-283-652	-	-	-	-	-	-
54	Payroll Tax - Federal	1-ZA-283-651	-	-	-	-	-	-
55	Payroll Tax - State	1-ZA-283-652	-	-	-	-	-	-
56	Prepayments - Federal	1-ZA-283-651	-	-	-	-	-	-
57	Prepayments - State	1-ZA-283-652	-	-	-	-	-	-
58	Rabbi Trust - Federal	1-ZA-283-651	-	-	-	-	-	-
59	Rabbi Trust - State	1-ZA-283-652	-	-	-	-	-	-
60	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	-	-	-	-	-	-
61	Renewable Energy Compliance Cost - State	1-ZA-283-652	-	-	-	-	-	-
62	Other Reg Asset/Liability (Storm Tracker) - Federal	1-ZA-283-651	-	-	(1,041)	(913)	(1,041)	(913)
63	Other Reg Asset/Liability (Storm Tracker) - State	1-ZA-283-652	(265)	(219)	-	-	(265)	(219)

MFR Schedule B-9

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

Line No.	Description	Account	State Balance at 12/31/2013	State Balance at 12/31/2014	Federal Balance at 12/31/2013	Federal Balance at 12/31/2014	Total Beginning Deferred Tax Balance	Total Ending Deferred Tax Balance
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
64	Total 283 Electric		(3,899)	(4,566)	(15,749)	(19,702)	(19,648)	(24,268)
65	Total Deferred		$ (124,034)	$ (135,240)	$ (571,452)	$ (625,008)	$ (695,486)	$ (760,249)
66	Total Account 190 Deferred		7,317	6,781	50,935	75,907	58,253	82,689
67	Total Account 282 Deferred		(127,453)	(137,456)	(606,638)	(681,214)	(734,090)	(818,670)
68	Total Account 283 Deferred		(3,899)	(4,566)	(15,749)	(19,702)	(19,648)	(24,268)
69	Total		$ (124,034)	$ (135,240)	$ (571,452)	$ (625,008)	$ (695,486)	$ (760,249)
			WPB-9b, Col. (M)	WPB-9a, Col. (F)	WPB-9b, Col. (E)	WPB-9a, Col. (E)		

Ameren Illinois
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MFR Schedule WPB-9a

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2014	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
1			Labor		91.33%	91.33%
2			Plant		72.72%	72.72%
3			Revenue		63.60%	63.60%
4	Active VEBA - Federal	1-ZA-190-611	Other	(928,444)	-	
5	Active VEBA - State	1-ZA-190-612	Other	(222,855)		-
6	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	Plant	1,612,401		1,172,500
7	IL Credit Valuation Allowance	1-ZA-190-CVA	Plant	(1,304,155)		(948,351)
8	Federal NOL Credits Deferred	1-ZA-190-CDF	Plant	705,882	513,301	
9	Federal Net Operating Loss	1-ZA-190-FOL	Plant	101,317,514	73,675,708	
10	Federal Effect of Illinois NOL	1-ZA-190-NLF	Plant	(2,731,515)	(1,986,293)	
11	State Effect of Illinois NOL	1-ZA-190-NOL	Plant	7,804,328		5,675,123
12	Federal Effect of Missouri NOL	1-ZA-190-MOF	Other	(1,352)	-	
13	State Effect of Missouri NOL	1-ZA-190-MOL	Other	3,864		-
14	Federal Accrued Tax	1-ZA-190-FED	Other	(5,511,234)	-	
15	State Accrued Tax	1-ZA-190-STA	Other	8,799,405		-
16	Unamortized Investment Tax Credit	1-ZA-190-100	Other	1,628,312	-	
17	NOL Uncertain Tax Positions - State	1-ZA-190-284	Other	584,619		
18	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	Plant	4,659,955	3,388,609	
19	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	Plant	1,115,178		810,931
20	ADIT Federal	1-ZA-190-611	Other	-	-	
21	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	Other	170,997	-	
22	ADIT Legal Expenses Accrued - State	1-ZA-190-612	Other	41,045		-
23	ADIT State	1-ZA-190-612	Other	-		-
24	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	Other	3,012,677	-	
25	ADIT Uncollectible Accounts - State	1-ZA-190-612	Other	723,136		-
26	ARO Asset - Federal	1-ZA-190-611	Other	500,230	-	
27	ARO Asset - State	1-ZA-190-612	Other	112,550		-
28	Inventory Reserve - Federal	1-ZA-190-611	Plant	434,531	315,981	
29	Inventory Reserve - State	1-ZA-190-612	Plant	97,768		71,095
30	Deferred Compensation	1-ZA-190-611	Other	1,520,813	-	
31	Deferred Compensation	1-ZA-190-612	Other	363,324		-
32	Employee Bonus Accrual - Federal	1-ZA-190-611	Other	3,566,272	-	
33	Employee Bonus Accrual - State	1-ZA-190-612	Other	856,016		-
34	Employee Bonus Payment - Federal	1-ZA-190-611	Labor	-	-	
35	Employee Bonus Payment - State	1-ZA-190-612	Labor	-		-

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Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2014	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
36	Employee Bonus 481a Adjustment - Federal	1-ZA-190-611	Labor	-	-	
37	Employee Bonus 481a Adjustment - State	1-ZA-190-612	Labor	-		-
38	FAS 106 Post Retirement Benefits - Federal	1-ZA-190-611	Other	17,523,025	-	
39	FAS 106 Post Retirement Benefits - State	1-ZA-190-612	Other	4,206,069		-
40	FAS 106-2, Part D, Medicare Prescription - Federal	1-ZA-190-61A	Other	(1,732,395)	-	
41	FAS 106-2, Part D, Medicare Prescription - State	1-ZA-190-61B	Other	(415,829)		-
42	Increase/decrease I & D - Federal	1-ZA-190-611	Other	2,791,018	-	
43	Increase/decrease I & D - State	1-ZA-190-612	Other	666,453		-
44	Merger Costs - Debt Integration - Federal	1-ZA-190-611	Other	63,758	-	
45	Merger Costs - Debt Integration - State	1-ZA-190-612	Other	15,203		-
46	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	Other	(714,462)	-	
47	Over/Under Accrual State Income Tax - State	1-ZA-190-612	Other	-		-
48	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	Other	(3,947)	-	
49	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	Other	(947)		-
50	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	Other	304,236	-	
51	Over/Under Accrual Property Tax - State	1-ZA-190-612	Other	73,026		-
52	Pension Expense Allowed/Disallowed - Federal	1-ZA-190-611	Other	25,316,619	-	
53	Pension Expense Allowed/Disallowed - State	1-ZA-190-612	Other	6,076,773		-
54	Regulatory Asset Amortization - Federal	1-ZA-190-611	Other	12,913,110	-	
55	Regulatory Asset Amortization - State	1-ZA-190-612	Other	2,905,400		-
56	Severance - Federal	1-ZA-190-611	Other	(6,567,517)	-	
57	Severance - State	1-ZA-190-612	Other	(1,477,666)		-
58	Severance Rate Case Settlement - Federal	1-ZA-190-611	Other	-	-	
59	Severance Rate Case Settlement - State	1-ZA-190-612	Other	-		-
60	Tax Reserve Interest - Current - Federal	1-ZA-190-611	Other	(119,468)	-	
61	Tax Reserve Interest - Current - State	1-ZA-190-612	Other	(28,676)		-
62	Tax Reserve Interest - NonCurrent - Federal	1-ZA-190-611	Other	(4,329)	-	
63	Tax Reserve Interest - NonCurrent - State	1-ZA-190-612	Other	(1,039)		-
64	Vacation Pay adjustment - Federal	1-ZA-190-611	Other	5,549,093	-	
65	Vacation Pay adjustment - State	1-ZA-190-612	Other	1,331,954		-
66	Federal Accrued Tax	1-YP-190-FED	Other	-	-	
67	State Accrued Tax	1-YP-190-STA	Other	-		-
68	ADIT Federal - Purchase Accounting	1-YP-190-611	Other	(5,815,801)	-	
69	ADIT State - Purchase Accounting	1-YP-190-612	Other	(1,377,667)		-
70	Deferred Tax Asset OCI - Pension - PA - Federal	1-YP-190-TXP	Other	(23,212,895)	-	
71	Deferred Tax Asset OCI - Pension - PA - State	1-YP-190-TXS	Other	9,578,041		-

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Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2014	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
72	Deferred Tax Asset OCI - Pension - Purchase Accounting	1-XP-190-TXP	Other	(18,917,771)	-	
73	ADIT Federal - Purchase Accounting	1-XP-190-61A	Other	(42,348)	-	
74	ADIT State - Purchase Accounting	1-XP-190-61B	Other	(10,165)		-
75	ADIT Federal - Purchase Accounting	1-XP-190-611	Other	13,549,652	-	
76	ADIT State - Purchase Accounting	1-XP-190-612	Other	3,095,266		-
77	Total Account 190 Electric			174,447,036	75,907,305	6,781,298
78	ADIT Federal	2-ZA-190-611	Other	-		
79	ADIT State	2-ZA-190-612	Other	-		
80	Federal Net Operating Loss	2-ZA-190-FOL	Gas	25,329,380		
81	Federal Effect of Illinois NOL	2-ZA-190-NLF	Gas	(682,879)		
82	State Effect of Illinois NOL	2-ZA-190-NOL	Gas	1,951,082		
83	Unamortized Investment Tax Credit	2-ZA-190-100	Other	462,745		
84	Tax Depr Step-Up Basis Metro - Federal	2-ZA-190-365	Gas	1,081,626		
85	Tax Depr Step-Up Basis Metro - State	2-ZA-190-366	Gas	258,846		
86	ADIT Legal Expenses Accrued - Federal	2-ZA-190-611	Gas	-		
87	ADIT Legal Expenses Accrued - State	2-ZA-190-612	Gas	-		
88	Increase/decrease I & D	2-ZA-190-611	Other	4,358,844		
89	Increase/decrease I & D	2-ZA-190-612	Other	1,040,867		
90	ADIT Uncollectible Accounts - Federal	2-ZA-190-611	Other	1,193,944		
91	ADIT Uncollectible Accounts - State	2-ZA-190-612	Other	286,583		
92	Vacation Pay adjustment - Federal	2-ZA-190-611	Other	320,631		
93	Vacation Pay adjustment - State	2-ZA-190-612	Other	76,961		
94	FAS 106 Post Retirement Benefits - Federal	2-ZA-190-611	Other	8,300,625		
95	FAS 106 Post Retirement Benefits - State	2-ZA-190-612	Other	1,992,407		
96	FAS 106-2, Part D, Medicare Prescription - Federal	2-ZA-190-61A	Other	(928,470)		
97	FAS 106-2, Part D, Medicare Prescription - State	2-ZA-190-61B	Other	(222,861)		
98	Employee Bonus Accrual - Federal	2-ZA-190-611	Other	1,185,332		
99	Employee Bonus Accrual - State	2-ZA-190-612	Other	284,516		
100	Employee Bonus Payment - Federal	2-ZA-190-611	Other	-		
101	Employee Bonus Payment - State	2-ZA-190-612	Other	-		
102	Employee Bonus 481a Adjustment - Federal	2-ZA-190-611	Other	-		
103	Employee Bonus 481a Adjustment - State	2-ZA-190-612	Other	.		
104	Gas Storage Fields - Federal	2-ZA-190-611	Gas	12,279,261		
105	Gas Storage Fields - State	2-ZA-190-612	Gas	2,947,403		
106	Over/Under Accrual Gross Receipts Tax - Federal	2-ZA-190-611	Other	199,454		

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Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2014	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
107	Over/Under Accrual Gross Receipts Tax - State	2-ZA-190-612	Other	47,875		
108	Over/Under Accrual Property Tax - Federal	2-ZA-190-611	Other	2,678,634		
109	Over/Under Accrual Property Tax - State	2-ZA-190-612	Other	642,955		
110	Severance Rate Case Settlement - Federal	2-ZA-190-611	Other	(86,577)		
111	Severance Rate Case Settlement - State	2-ZA-190-612	Other	(20,781)		
112	Pension Expense Allowed/Disallowed	2-ZA-190-611	Other	4,160,222		
113	Pension Expense Allowed/Disallowed	2-ZA-190-612	Other	998,582		
114	Deferred Tax Asset OCI - Pension - PA - Federal	2-YP-190-TXP	Other	(1,650,915)		
115	Deferred Tax Asset OCI - Pension - PA - State	2-YP-190-TXS	Other	1,650,915		
116	ADIT Federal - Purchase Accounting	2-YP-190-611	Other	(10,690,017)		
117	ADIT State - Purchase Accounting	2-YP-190-612	Other	(2,565,935)		
118	Deferred Tax Asset OCI - Pension - Purchase Accounting	2-XP-190-TXP	Other	(2,759,111)		
119	ADIT Federal - Purchase Accounting	2-XP-190-61A	Other	(25,952)		
120	ADIT State - Purchase Accounting	2-XP-190-61B	Other	(6,229)		
121	ADIT Federal - Purchase Accounting	2-XP-190-611	Other	4,153,545		
122	ADIT State - Purchase Accounting	2-XP-190-612	Other	963,116		
123	Total Account 190 Gas			59,206,624	-	-
124	Total Account 190			233,653,660	75,907,305	6,781,298
125	ADIT FIN 48 - Federal	1-ZA-282-F48	Other	-	-	
126	ADIT FIN 48 - State	1-ZA-282-F48	Other	-		-
127	ADIT Property Related - Federal	1-ZA-282-111	Plant	(955,634,117)	(694,914,602)	
128	ADIT Property Related - State	1-ZA-282-112	Plant	(193,336,540)		(140,589,774)
129	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	Plant	(4,262,384)	(3,099,505)	
130	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	Plant	(1,023,082)		(743,961)
131	ADIT Adjustment to FAS 109 Regulatory Asset	1-ZA-282-120	Other	21,303,185	-	
132	ADIT Mixed Service Costs - Federal	1-ZA-282-125	Plant	1,796,072	1,306,061	
133	ADIT Mixed Service Costs - State	1-ZA-282-126	Plant	414,579		301,472
134	ADIT Adjustment to FAS 109 Regulatory Liability	1-ZA-282-130	Other	(14,212,914)		-
135	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	Plant	11,019,356	8,013,016	
136	ADIT Book Capitalized Repairs - State	1-ZA-282-146	Plant	2,543,546		1,849,607
137	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	Plant	10,287,894	7,481,114	
138	ADIT Temporary Differences CWIP - State	1-ZA-282-148	Plant	2,374,706		1,726,830
139	ADIT Regulatory Asset Gross Up	1-ZA-282-310	Other	4,699,094	-	
140	ADIT Reg Liab - AFUDC Equity CWIP - Federal	1-ZA-282-753	Other	(925,995)	-	

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Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2014	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
141	ADIT Reg Liab - AFUDC Equity CWIP - State	1-ZA-282-754	Other	(213,743)		-
142	ADIT Property Related - Federal	1-ZA-282-7D1	Other	33,680	-	
143	ADIT Property Related - State	1-ZA-282-7D2	Other	9,463		-
144	Total Account 282 Electric			(1,115,127,200)	(681,213,916)	(137,455,826)
145	ADIT Property Related - Federal	2-ZA-282-111	Gas	(233,707,893)		
146	ADIT Property Related - State	2-ZA-282-112	Gas	(41,486,829)		
147	ADIT Automated Meter Reading Equipment - Federal	2-ZA-282-115	Gas	(2,089,269)		
148	ADIT Automated Meter Reading Equipment - State	2-ZA-282-116	Gas	(501,474)		
149	ADIT Mixed Service Costs - Federal	2-ZA-282-125	Gas	4,353,910		
150	ADIT Mixed Service Costs - State	2-ZA-282-126	Gas	1,004,993		
151	ADIT Construction Work in Progress - Federal	2-ZA-282-147	Gas	(1,450,605)		
152	ADIT Construction Work in Progress - State	2-ZA-282-148	Gas	(334,836)		
153	ADIT Reg Liab - AFUDC Equity CWIP - Federal	2-ZA-282-753	Other	(92,748)		
154	ADIT Reg Liab - AFUDC Equity CWIP - State	2-ZA-282-754	Other	(21,409)		
155	Total Account 282 Gas			(274,326,160)	-	-
156	Total 282			(1,389,453,360)	(681,213,916)	(137,455,826)
157	ADIT Intercompany Tax Gain - Federal	1-ZA-283-513	Other	-	-	
158	ADIT Intercompany Tax Gain - State	1-ZA-283-514	Other	-		-
159	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	Plant	(25,838,431)	(18,789,098)	
160	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	Plant	(5,977,546)		(4,346,731)
161	Electric Rate Case Expense - Federal	1-ZA-283-651	Other	-	-	
162	Electric Rate Case Expense - State	1-ZA-283-652	Other	-		-
163	Illinois Bad Debt Tracker - Federal	1-ZA-283-651	Other	(631,764)	-	
164	Illinois Bad Debt Tracker - State	1-ZA-283-652	Other	(151,642)		-
165	Merger Initiatives - Federal	1-ZA-283-651	Other	(396,411)	-	
166	Merger Initiatives - State	1-ZA-283-652	Other	(95,151)		-
167	Payroll Tax - Federal	1-ZA-283-651	Other	(363,678)	-	
168	Payroll Tax - State	1-ZA-283-652	Other	(87,294)		-
169	Prepayments - Federal	1-ZA-283-651	Other	(1,124,938)	-	
170	Prepayments - State	1-ZA-283-652	Other	(270,020)		-
171	Rabbi Trust - Federal	1-ZA-283-651	Other	546,287	-	
172	Rabbi Trust - State	1-ZA-283-652	Other	131,126		-
173	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	Other	2,634,681	-	

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Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2014	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
174	Renewable Energy Compliance Cost - State	1-ZA-283-652	Other	632,405		-
175	Section 1502 Adjustment to Pension and OPEB - Federal	1-ZA-283-651	Other	(16,742)	-	
176	Section 1502 Adjustment to Pension and OPEB - State	1-ZA-283-652	Other	(4,019)		-
177	Other Reg Asset/Liability - Federal	1-ZA-283-651	Other	(52,095,536)	-	
178	Other Reg Asset/Liability - State	1-ZA-283-652	Other	(12,504,546)		-
179	Other Reg Asset/Liability (Storm Tracker) - Federal	1-ZA-283-651	Distribution	(912,730)	(912,730)	
180	Other Reg Asset/Liability (Storm Tracker) - State	1-ZA-283-652	Distribution	(219,083)		(219,083)
181	Non-property deferred - Federal	1-ZA-283-651	Other	(111,635)	-	
182	Non-property deferred - State	1-ZA-283-652	Other	23,999		-
183	Non-property deferred - Federal	1-ZA-283-6D1	Other	1,477,424	-	
184	Non-property deferred - State	1-ZA-283-6D2	Other	(3,282,242)	-	
185	Non-property deferred - Federal - Purchase Accounting	1-XP-283-651	Other	2,486,857		-
186	Non-property deferred - State - Purchase Accounting	1-XP-283-652	Other	571,625		-
187	Total Account 283 Electric			(95,579,004)	(19,701,828)	(4,565,814)
188	Gas Rate Case Expense - Federal	2-ZA-283-651	Other	(326,896)		
189	Gas Rate Case Expense - State	2-ZA-283-652	Other	(78,465)		
190	Book/Tax Loss Reacquired Debt - Federal	2-ZA-283-651	Other	4,454,460	-	
191	Book/Tax Loss Reacquired Debt - State	2-ZA-283-652	Other	848,203		-
192	Illinois Bad Debt Tracker - Federal	2-ZA-283-651	Other	2,078,392		
193	Illinois Bad Debt Tracker - State	2-ZA-283-652	Other	498,878		
194	Manufactured Gas & Other Environmental Cleanup - Federal	2-ZA-283-651	Other	1,563,626		
195	Manufactured Gas & Other Environmental Cleanup - State	2-ZA-283-652	Other	375,319		
196	Merger Initiatives - Federal	2-ZA-283-651	Other	(171,581)		
197	Merger Initiatives - State	2-ZA-283-652	Other	(41,184)		
198	PGA Rider Accruals - Federal	2-ZA-283-651	Other	(4,109,625)		
199	PGA Rider Accruals - State	2-ZA-283-652	Other	(986,437)		
200	Prepayments - Federal	2-ZA-283-651	Other	(1,457,530)		
201	Prepayments - State	2-ZA-283-652	Other	(349,852)		
202	Other Reg Assets - Federal	2-ZA-283-651	Other	472,200		
203	Other Reg Assets - State	2-ZA-283-652	Other	113,343		
204	Non-property deferred - Federal	2-ZA-283-6D1	Other	(5,386)		
205	Non-property deferred - State	2-ZA-283-6D2	Other	15,385		
206	Total Account 283 Gas			2,892,850	-	-
207	Total 283			(92,686,154)	(19,701,828)	(4,565,814)

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Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2014	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
208	Total Deferred			(1,248,485,854)	(625,008,439)	(135,240,342)
					To Sch B-9, Col. (F)	To Sch B-9, Col. (D)

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MFR Schedule WPB-9b

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2013	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
1			Labor		91.33%	91.33%
2			Plant		72.72%	72.72%
3			Revenue		63.60%	63.60%
4	Active VEBA - Federal	1-ZA-190-611	Other	(962,473)	-	
5	Active VEBA - State	1-ZA-190-612	Other	(288,666)		-
6	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	Plant	1,422,165		1,034,165
7	IL Credit Valuation Allowance	1-ZA-190-CVA	Plant	(1,304,155)		(948,351)
8	Federal NOL Credits Deferred	1-ZA-190-CDF	Plant	437,037	317,803	
9	Federal Net Operating Loss	1-ZA-190-FOL	Plant	67,018,540	48,734,302	
10	Federal Effect of Illinois NOL	1-ZA-190-NLF	Plant	(3,004,914)	(2,185,103)	
11	State Effect of Illinois NOL	1-ZA-190-NOL	Plant	8,585,469		6,243,151
12	Federal Effect of Missouri NOL	1-ZA-190-MOF	Other	(437)	-	
13	State Effect of Missouri NOL	1-ZA-190-MOL	Other	1,249		-
14	Federal Accrued Tax	1-ZA-190-FED	Other	(55,685,465)	-	
15	State Accrued Tax	1-ZA-190-STA	Other	6,181,224		-
16	Unamortized Investment Tax Credit	1-ZA-190-100	Other	2,140,653	-	
17	NOL Uncertain Tax Positions - State	1-ZA-190-284	Other	-		
18	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	Plant	5,155,494	3,748,954	
19	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	Plant	1,260,462		916,578
20	ADIT Federal	1-ZA-190-611	Other	-	-	
21	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	Other	167,502	-	
22	ADIT Legal Expenses Accrued - State	1-ZA-190-612	Other	50,237		-
23	ADIT State	1-ZA-190-612	Other	-	-	
24	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	Other	2,718,550	-	
25	ADIT Uncollectible Accounts - State	1-ZA-190-612	Other	815,350		-
26	ARO Asset - Federal	1-ZA-190-611	Other	(817,426)	-	
27	ARO Asset - State	1-ZA-190-612	Other	(184,819)		-
28	Inventory Reserve - Federal	1-ZA-190-611	Plant	439,160	319,347	
29	Inventory Reserve - State	1-ZA-190-612	Plant	98,809		71,852
30	Deferred Compensation	1-ZA-190-611	Other	1,788,029	-	
31	Deferred Compensation	1-ZA-190-612	Other	443,175		-
32	Employee Bonus Accrual - Federal	1-ZA-190-611	Other	3,165,385	-	
33	Employee Bonus Accrual - State	1-ZA-190-612	Other	949,366		-
34	Employee Bonus Payment - Federal	1-ZA-190-611	Other	-	-	
35	Employee Bonus Payment - State	1-ZA-190-612	Other	-		-

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2014

MFR Schedule WPB-9b

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

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2014

MFR Schedule WPB-9b

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2013	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
72	Deferred Tax Asset OCI - Pension - Purchase Accounting	1-XP-190-TXP	Other	(21,614,024)	-	
73	ADIT Federal - Purchase Accounting	1-XP-190-61A	Other	(57,976)	-	
74	ADIT State - Purchase Accounting	1-XP-190-61B	Other	(15,057)		-
75	ADIT Federal - Purchase Accounting	1-XP-190-611	Other	14,469,509	-	
76	ADIT State - Purchase Accounting	1-XP-190-612	Other	3,439,951		-
77	Total Account 190 Electric			148,635,887	50,935,303	7,317,395
78	ADIT Federal	2-ZA-190-611	Other	-		
79	ADIT State	2-ZA-190-612	Other	-		
80	Federal Net Operating Loss	2-ZA-190-FOL	Gas	16,754,635		
81	Federal Effect of Illinois NOL	2-ZA-190-NLF	Gas	(751,228)		
82	State Effect of Illinois NOL	2-ZA-190-NOL	Gas	2,146,367		
83	Unamortized Investment Tax Credit	2-ZA-190-100	Other	638,481		
84	Tax Depr Step-Up Basis Metro - Federal	2-ZA-190-365	Gas	1,183,815		
85	Tax Depr Step-Up Basis Metro - State	2-ZA-190-366	Gas	289,430		
86	ADIT Legal Expenses Accrued - Federal	2-ZA-190-611	Other	-		
87	ADIT Legal Expenses Accrued - State	2-ZA-190-612	Other	-		
88	Increase/decrease I & D	2-ZA-190-611	Other	4,201,122		
89	Increase/decrease I & D	2-ZA-190-612	Other	1,185,676		
90	ADIT Uncollectible Accounts - Federal	2-ZA-190-611	Other	1,343,670		
91	ADIT Uncollectible Accounts - State	2-ZA-190-612	Other	402,995		
92	Vacation Pay adjustment - Federal	2-ZA-190-611	Other	189,395		
93	Vacation Pay adjustment - State	2-ZA-190-612	Other	56,803		
94	FAS 106 Post Retirement Benefits - Federal	2-ZA-190-611	Other	9,210,097		
95	FAS 106 Post Retirement Benefits - State	2-ZA-190-612	Other	2,308,023		
96	FAS 106-2, Part D, Medicare Prescription - Federal	2-ZA-190-61A	Other	(914,295)		
97	FAS 106-2, Part D, Medicare Prescription - State	2-ZA-190-61B	Other	(228,879)		
98	Employee Bonus Accrual - Federal	2-ZA-190-611	Other	964,815		
99	Employee Bonus Accrual - State	2-ZA-190-612	Other	289,368		
100	Employee Bonus Payment - Federal	2-ZA-190-611	Other	-		
101	Employee Bonus Payment - State	2-ZA-190-612	Other	-		
102	Employee Bonus 481a Adjustment - Federal	2-ZA-190-611	Other	-		
103	Employee Bonus 481a Adjustment - State	2-ZA-190-612	Other	-		
104	Gas Storage Fields - Federal	2-ZA-190-611	Other	10,908,586		
105	Gas Storage Fields - State	2-ZA-190-612	Other	3,271,715		
106	Over/Under Accrual Gross Receipts Tax - Federal	2-ZA-190-611	Other	(23,278)		

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2014

MFR Schedule WPB-9b

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2013	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
107	Over/Under Accrual Gross Receipts Tax - State	2-ZA-190-612	Other	(6,981)		
108	Over/Under Accrual Property Tax - Federal	2-ZA-190-611	Other	1,816,433		
109	Over/Under Accrual Property Tax - State	2-ZA-190-612	Other	544,787		
110	Severance Rate Case Settlement - Federal	2-ZA-190-611	Other	(129,044)		
111	Severance Rate Case Settlement - State	2-ZA-190-612	Other	(33,518)		
112	Pension Expense Allowed/Disallowed	2-ZA-190-611	Other	4,578,115		
113	Pension Expense Allowed/Disallowed	2-ZA-190-612	Other	1,210,658		
114	Deferred Tax Asset OCI - Pension - PA - Federal	2-YP-190-TXP	Other	(1,244,412)		
115	Deferred Tax Asset OCI - Pension - PA - State	2-YP-190-TXS	Other	1,244,412		
116	ADIT Federal - Purchase Accounting	2-YP-190-611	Other	(12,220,876)		
117	ADIT State - Purchase Accounting	2-YP-190-612	Other	(3,024,526)		
118	Deferred Tax Asset OCI - Pension - Purchase Accounting	2-XP-190-TXP	Other	(2,069,804)		
119	ADIT Federal - Purchase Accounting	2-XP-190-61A	Other	(35,533)		
120	ADIT State - Purchase Accounting	2-XP-190-61B	Other	(9,228)		
121	ADIT Federal - Purchase Accounting	2-XP-190-611	Other	4,717,699		
122	ADIT State - Purchase Accounting	2-XP-190-612	Other	1,174,464		
123	Total Account 190 Gas			49,939,959	-	-
124	Total Account 190			198,575,846	50,935,303	7,317,395
125	ADIT FIN 48 - Federal	1-ZA-282-F48	Other	-	-	
126	ADIT FIN 48 - State	1-ZA-282-F48	Other	-		-
127	ADIT Property Related - Federal	1-ZA-282-111	Plant	(840,383,926)	(611,107,380)	
128	ADIT Property Related - State	1-ZA-282-112	Plant	(176,798,901)		(128,563,993)
129	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	Plant	(4,424,263)	(3,217,220)	
130	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	Plant	(1,072,495)		(779,893)
131	ADIT Adjustment to FAS 109 Regulatory Asset	1-ZA-282-120	Other	5,218,915		
132	ADIT Mixed Service Costs - Federal	1-ZA-282-125	Plant	-	-	
133	ADIT Mixed Service Costs - State	1-ZA-282-126	Plant	-		-
134	ADIT Adjustment to FAS 109 Regulatory Liability	1-ZA-282-130	Other	(8,606,074)		
135	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	Plant	9,548,221	6,943,241	
136	ADIT Book Capitalized Repairs - State	1-ZA-282-146	Plant	2,327,967		1,692,843
137	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	Plant	1,022,591	743,604	
138	ADIT Temporary Differences CWIP - State	1-ZA-282-148	Plant	272,936		198,473
139	ADIT Regulatory Asset Gross Up	1-ZA-282-310	Other	(2,268,529)		
140	ADIT Reg Liab - AFUDC Equity CWIP - Federal	1-ZA-282-753	Other	(690,974)	-	

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2014

MFR Schedule WPB-9b

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2013	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
141	ADIT Reg Liab - AFUDC Equity CWIP - State	1-ZA-282-754	Other	(166,914)		-
142	ADIT Property Related - Federal	1-ZA-282-7D1	Other	18,500	-	
143	ADIT Property Related - State	1-ZA-282-7D2	Other	5,034		-
144	Total Account 282 Electric			(1,015,997,912)	(606,637,754)	(127,452,571)
145	ADIT Property Related - Federal	2-ZA-282-111	Gas	(203,137,325)		
146	ADIT Property Related - State	2-ZA-282-112	Gas	(36,973,535)		
147	ADIT Automated Meter Reading Equipment - Federal	2-ZA-282-115	Gas	(2,202,439)		
148	ADIT Automated Meter Reading Equipment - State	2-ZA-282-116	Gas	(533,878)		
149	ADIT Mixed Service Costs - Federal	2-ZA-282-125	Gas	4,124,362		
150	ADIT Mixed Service Costs - State	2-ZA-282-126	Gas	1,005,568		
151	ADIT Construction Work in Progress - Federal	2-ZA-282-147	Gas	(186,100)		
152	ADIT Construction Work in Progress - State	2-ZA-282-148	Gas	(45,681)		
153	ADIT Reg Liab - AFUDC Equity CWIP - Federal	2-ZA-282-753	Other	(231,903)		
154	ADIT Reg Liab - AFUDC Equity CWIP - State	2-ZA-282-754	Other	(56,232)		
155	Total Account 282 Gas			(238,237,163)	-	-
156	Total 282			(1,254,235,075)	(606,637,754)	(127,452,571)
157	ADIT Intercompany Tax Gain - Federal	1-ZA-283-513	Other	-	-	
158	ADIT Intercompany Tax Gain - State	1-ZA-283-514	Other	-		-
159	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	Plant	(20,225,906)	(14,707,802)	
160	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	Plant	(4,997,023)		(3,633,717)
161	Electric Rate Case Expense - Federal	1-ZA-283-651	Other	(288,070)	-	
162	Electric Rate Case Expense - State	1-ZA-283-652	Other	(86,398)		-
163	Illinois Bad Debt Tracker - Federal	1-ZA-283-651	Other	1,153,239	-	
164	Illinois Bad Debt Tracker - State	1-ZA-283-652	Other	329,145		-
165	Merger Initiatives - Federal	1-ZA-283-651	Other	(785,303)	-	
166	Merger Initiatives - State	1-ZA-283-652	Other	(211,788)		-
167	Payroll Tax - Federal	1-ZA-283-651	Other	(311,769)	-	
168	Payroll Tax - State	1-ZA-283-652	Other	(93,506)		-
169	Prepayments - Federal	1-ZA-283-651	Other	(1,136,200)	-	
170	Prepayments - State	1-ZA-283-652	Other	(340,770)		-
171	Rabbi Trust - Federal	1-ZA-283-651	Other	478,330	-	
172	Rabbi Trust - State	1-ZA-283-652	Other	143,461		-
173	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	Other	1,289,742	-	

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2014

MFR Schedule WPB-9b

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2013	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
174	Renewable Energy Compliance Cost - State	1-ZA-283-652	Other	321,328		-
175	Section 1502 Adjustment to Pension and OPEB - Federal	1-ZA-283-651	Other	(20,201)	-	
176	Section 1502 Adjustment to Pension and OPEB - State	1-ZA-283-652	Other	(5,056)		-
177	Other Reg Asset/Liability - Federal	1-ZA-283-651	Other	2,610,455	-	
178	Other Reg Asset/Liability - State	1-ZA-283-652	Other	1,851,713		-
179	Other Reg Asset/Liability (Storm Tracker) - Federal	1-ZA-283-651	Distribution	(1,041,442)	(1,041,442)	
180	Other Reg Asset/Liability (Storm Tracker) - State	1-ZA-283-652	Distribution	(265,348)		(265,348)
181	Non-property deferred - Federal	1-ZA-283-651	Other	-	-	
182	Non-property deferred - State	1-ZA-283-652	Other	-		-
183	Non-property deferred - Federal	1-ZA-283-6D1	Other	1,477,424	-	
184	Non-property deferred - State	1-ZA-283-6D2	Other	(3,282,259)	-	
185	Non-property deferred - Federal - Purchase Accounting	1-XP-283-651	Other	2,565,759		-
186	Non-property deferred - State - Purchase Accounting	1-XP-283-652	Other	595,290		-
187	Total Account 283 Electric			(20,275,153)	(15,749,244)	(3,899,065)
188	Gas Rate Case Expense - Federal	2-ZA-283-651	Other	(675,069)		
189	Gas Rate Case Expense - State	2-ZA-283-652	Other	(183,787)		
190	Book/Tax Loss Reacquired Debt - Federal	2-ZA-283-651	Plant	-	-	
191	Book/Tax Loss Reacquired Debt - State	2-ZA-283-652	Plant	-		-
192	Illinois Bad Debt Tracker - Federal	2-ZA-283-651	Other	1,384,857		
193	Illinois Bad Debt Tracker - State	2-ZA-283-652	Other	391,372		
194	Manufactured Gas & Other Environmental Cleanup - Federal	2-ZA-283-651	Other	5,330,410		
195	Manufactured Gas & Other Environmental Cleanup - State	2-ZA-283-652	Other	1,489,526		
196	Merger Initiatives - Federal	2-ZA-283-651	Other	(339,908)		
197	Merger Initiatives - State	2-ZA-283-652	Other	(91,669)		
198	PGA Rider Accruals - Federal	2-ZA-283-651	Other	-		
199	PGA Rider Accruals - State	2-ZA-283-652	Other	-		
200	Prepayments - Federal	2-ZA-283-651	Other	(1,516,511)		
201	Prepayments - State	2-ZA-283-652	Other	(454,834)		
202	Other Reg Assets - Federal	2-ZA-283-651	Other	-		
203	Other Reg Assets - State	2-ZA-283-652	Other	-		
204	Non-property deferred - Federal	2-ZA-283-651	Other	-		
205	Non-property deferred - State	2-ZA-283-652	Other	-		
206	Total Account 283 Gas			5,334,387	-	-
207	Total 283			(14,940,766)	(15,749,244)	(3,899,065)

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2014

MFR Schedule WPB-9b

Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2013	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
208	Total Deferred			(1,070,599,995)	(571,451,695)	(124,034,241)
					To Sch B-9, Col. (E)	To Sch B-9, Col. (C)

Ameren Illinois Electric
WP 5: Deferred Charges Greater Than $3.7M

Workpaper 5 Summary

Line No.	Adjustment	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
	Deferred Charges Greater Than $3.7M			
1	One-Time, Unusual Expense > $3.7M - Amortized Over 5 Yrs	$ 2,827	B-10 Col H Ln 2	App 5 Col C Ln 1
	Adjs to Unusual Operating Expenses > $3.7M			
2	Other One-Time Expenses > $3.7M If Any	(688)	C-2.15 Col C Ln 2	App 7 Col C Ln 29a

MFR Schedule B-10

Ameren Illinois Electric
Deferred Charges Greater Than $3.7M
As of December 31, 2014
($000s)

Line No.	Account No.	Description	Time Period Charges Were Recorded	Amortization Period	ICC Docket No.	Deferred Charge Balance at the Beginning of Year	Deferred Charge Balance at End of Year	Deferred Charge Balance in Rate Base	Amortization Expense
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	182	November 2013 AIC Storm Cost - 2013	2013-2014	2013-2017	14-0317	-	3,241	3,241	810
2	182	November 2013 AIC Storm Cost - 2014	2013-2014	2013-2017	14-0317	3,241	2,827	2,827	1,102

MFR Schedule C-2.15

Ameren Illinois Electric
Deferred Charges Greater Than $3.7M
As of December 31, 2014
($000s)

Line No	Account No.	Description	Amount
	(A)	(B)	(C)
1		Total November 17, 2013 Storm Costs	$ 688
2	593	Storm Cost Rate Base Adjustment	$ (688)

NOTES
[1] The deferred charges greater than $3.7 million in 2014 related to the November 2013 Storm are reflected in a deferred account and have been removed from test year expenses.

PURPOSE OF ADJUSTMENT

Adjust operating expenses to remove the amount of expensed November 17, 2013 storm costs that were deferred and are being amortized over 5 years beginning in 2013. The unamortized portion of the Deferral is included in Rate Base. Amortization of the deferral is reflected in account 407.3. A corresponding account 407.4 regulatory credit used to establish the Deferral included in Rate Base is being eliminated through a jurisdictional adjustment.

Ameren Illinois Electric

Other Property Held For Future Use In Rate Base

Workpaper 6 Summary

Line No.	Jurisdictional Property Held For Future Use In Rate Base If Any	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
1	Met-Alton bulk Sub	$ 373	B-11 Col F Ln 1	App 6 Col D Ln 2
2	Property Having an Original Cost of Less Than $250,000 Each	38	B-11 Col F Ln 2	App 6 Col D Ln 4

Note: The total Electric Plant Amount for the property held for future use presented on rate formula App 6 is directly from FERC form 1 (FERC Fm 1 Pg 214)

MFR Schedule B-11

Ameren Illinois Electric
Property Held for Future Use Included in Rate Base
As of December 31, 2014

Line No.	Property Name	Property Description	Date of Acquisition	Beginning Balance		Accumulated Depreciation	Net Original Cost	Expenses Property Taxes Paid in 2014	Expected In-Service Date	Expected Use
	(A)	(B)	(C)	(D)		(E)	(F)	(G)	(H)	(I)
1	Alton Substation Site (Bockstruck)	31.28 acres, Alton, Illinois, Madison County, Part of the NE 1/4 of Section 30, Township 6 North, Range 9 West	4/3/2006	$ 306,650	[1]	$ -	$ 372,755	$ 113	2019	Proposed 138/34.5 kv substation site
2	Gallatin Bulk	An irregular parcel of land part of S.W. 1/4 of NE 1/4 of Sec 3 Township 10 No., Range 13 West of second PM. Clark Co., IL 255,479 SF E. Martinsville	1977	$ 37,836		$ -	$ 37,836	$ 731	2016	Proposed substation site
3	Total Property Held for Future Use						$ 410,591			

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

Ameren Illinois Electric
WP 7: Expense Information

Workpaper 7 Summary

Line No.	Adjustment	Account	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)	(E)
	Operating Expense Adjs				
	Rate Making Adjs				
1	Company Use	Distribution	2,373	C-2.1 Col C Ln 3	App 7 Col C Ln 1
2	Company Use	A&G	(309)	C-2.1 Col C Ln 6	App 7 Col F Ln 2
3	Franchise Requirements	Distribution	10,924	C-2.2 Col C Ln 4	App 7 Col C Ln 2
4	Franchise Requirements	A&G	(6,049)	C-2.2 Col C Ln 7	App 7 Col F Ln 2
5	NESC Rework	Distribution			App 7 Col C Ln 3
6	Elimination of Social Dues	Distribution	-	C-2.3 Col C Ln 2	App 7 Col C Ln 4
7	Charitable Contributions	Distribution	600	C-2.4 Col C Ln 1	App 7 Col C Ln 5
8	Bank Fees - Credit Facility Fees Included in the Cost of Capital	A&G	(2,184)	C-2.5 Col C Ln 5	App 7 Col F Ln 6
9	Production Retiree Adjustment	A&G	(315)	C-2.7 Col C Ln 1	App 7 Col F Ln 8
10	Incentive Compensation Adjs for Earnings Per Share KPIs	A&G	(971)	C-2.8 Col C Ln 1	App 7 Col F Ln 9
11	Performance Share Unit Program Adjustment	A&G	(4,201)	C-2.9 Col C Ln 1	App 7 Col F Ln 10
12	Lobbying Expense	A&G	(64)	C-2.10 Col C Ln 5	App 7 Col F Ln 11
13	Injuries and Damages	A&G	(1,434)	C-2.11 Col C Ln 3	App 7 Col F Ln 12
14	Purchase Accounting	A&G	3,475	C-2.12 Col C Ln 1	App 7 Col F Ln 13
15	Smart Grid Facilitator Expense	Distribution			App 7 Col C Ln 14
	Other Rate Making Adjs If Any				
16	*Distribution Expense Adjustment (Acct 580-598)*	Distribution	(2)	C-2.14 Col D Ln 1	App 7 Col C Ln 16
17	*Customer Assistance Expenses (Acct 908)*	Customer Service and Informational	(7)	C-2.14 Col D Ln 2	
18	*Informational and Instructional Advertising Adjustment (Acct 909)*	Customer Service and Informational	(28)	C-2.14 Col D Ln 3	
19			(35)		App 7 Col E Ln 16
19	*Office Supplies and Expenses (Acct 921)*	A&G	(30)	C-2.14 Col D Ln 4	
20	*Outside Services (Acct 923)*	A&G	(13)	C-2.14 Col D Ln 5	
21	*Employee Pensions and Benefits (Acct 926)*	A&G	(153)	C-2.14 Col D Ln 6	
22	*General Advertising Expenses (Acct 930.1)*	A&G	(89)	C-2.14 Col D Ln 7	
23	*Miscellaneous General Expenses (Acct 930.2)*	A&G	(5)	C-2.14 Col D Ln 8	
			(290)		App 7 Col F Ln 16

Ameren Illinois Electric
WP 7: Expense Information

Workpaper 7 Summary

Line No.	Adjustment	Account	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)	(E)
	Recovered Thru Other Tariffs				
24	Rider GC				
25	Rider EDR (Energy Efficiency and Demand Response)	Customer Service and Informational	(81,480)	C-2.16 Col C Ln 2 + 3	App 7 Col E Ln 18
26	Rider EDR (Energy Efficiency and Demand Response)	A&G	0	C-2.16 Col C Ln 4	App 7 Col F Ln 18
27	Rider UCB/POR (Supplemental Customer Charge)	A&G	(443)	C-2.17 Col C Ln 1	App 7 Col F Ln 20
28	Rider PER (Purchased Energy - Supply Procurement)	A&G	(1,039)	C-2.18 Col C Ln 5	App 7 Col F Ln 21
29	Rider TS (Transmission)	A&G	(695)	C-2.19 Col C Ln 1	App 7 Col F Ln 22
	Voluntary Exclusions				
30	Other Voluntary Exclusions If Any				
	Taxes Other Than Income				
	Type of Tax				
31	FICA	Labor Related	$ 8,093	C-18 Col G Ln 2	App 7 Col D Ln 39
32	Federal Unemployment Tax	Labor Related	54	C-18 Col G Ln 3	App 7 Col D Ln 40
33	State Unemployment Tax	Labor Related	462	C-18 Col G Ln 6 + 7	App 7 Col D Ln 41
34	St. Louis Payroll Expense Tax	Labor Related	19	C-18 Col G Ln 16	App 7 Col D Ln 42
35	Federal Excise Tax	Labor Related	2	C-18 Col G Ln 4	App 7 Col D Ln 43
36	Electric Distribution Tax	100% DS	43,705	C-18 Col G Ln 10	App 7 Col E Ln 44
37	Gross Receipts	100% DS	95	C-18 Col G Ln 11 * Revenue Allocator (%)	App 7 Col E Ln 45
38	Energy Assistance Charges	Recovered Through Other Tariffs	17,095	C-18 Col G Ln 9	App 7 Col F Ln 46
39	Municipal Utility Tax	Recovered Through Other Tariffs	48	C-18 Col G Ln 15	App 7 Col F Ln 47
40	Corporation Franchise Tax	Plant Related	1,561	C-18 Col G Ln 8	App 7 Col C Ln 48
41	Property/Real Estate Taxes	Plant Related	4,399	C-18 Col G Ln 14	App 7 Col C Ln 50
	Other Taxes Other Than Income If Any				
42	*Adjustment for Pension - Capital*	Plant Related	(8)	WPC-2.14a Col D Ln 35	
43	*Adjustment for PSUP - Capital*	Plant Related	(23)	WPC-2.14a Col D Ln 37	
44			(31)		App 7 Col C Ln 51
45	*Adjustment for Pension - Expense*	Labor Related	(14)	WPC-2.14a Col D Ln 34	
46	*Adjustment for PSUP - Expense*	Labor Related	(61)	WPC-2.14a Col D Ln 36	
47			(75)		App 7 Col D Ln 51

MFR Schedule C-2.1

Ameren Illinois Electric
Company Use of Fuel Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Jurisdictional Allocator	Electric Distribution Amount	Reference
	(A)	(B)	(C)	(D)	(E)	(F)
1	588	Company Electric Usage	$ 1,448	100.00%	$ 1,448	WPC-2.1a
2	588	Company Gas Usage	925	100.00%	925	WPC-2.1b
3		Total Account 588	$ 2,373		2,373	
4	921	Eliminate per books balance	(2,668)	91.33%	(2,437)	Accounts 921-051, 921-052
5	929	Eliminate per books balance	2,359	91.33%	2,154	Accounts 929-001, 929-002
6			$ (309)		(282)	
7		Total Adjustments			$ 2,090	
				WPA-5a		

PURPOSE OF ADJUSTMENT
Reflect cost of Company Use of Fuel.

MFR Schedule WPC-2.1a

Ameren Illinois Electric
Workpaper Supporting Company Use of Fuel Adjustment
Twelve Months Ended December 31, 2014
($000s)

ELECTRIC USAGE SUPPORTING ELECTRIC FACILITIES

Line No.	Description	Total Electric $	Electric Allocation [1]	Adjustment	Source
	(A)	(B)	(C)	(D)	(E)
1	Electric	2,218,560	65.28%	$ 1,448,301	Account 921-051
2	Total Company Use of Fuels Adjustment			$ 1,448,301	

NOTES
[1] Direct Labor w/o A&G allocator (WPA 5-a)

Electric	65.28%
Gas	34.72%

Ameren Illinois Electric
Workpaper Supporting Company Use of Fuel Adjustment
Twelve Months Ended December 31, 2014
($000s)

MFR Schedule WPC-2.1b

GAS USAGE SUPPORTING ELECTRIC FACILITIES

Line No.	Description	Total Therms	Electric Allocation [2]	Total Electric Therms	Average Cost per Therm	Adjustment	Source
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Gas used by AIC [1]	2,477,603	65.28%	1,617,407	0.57161	$ 924,519	Form 21, pages 706,708,709
2				Total Company Use of Fuels Adjustment		$ 924,519	

CALCULATION OF AVERAGE COST PER THERM

3	$ 536,321,027	Purchased Gas - 2014 Form 21, page 709
4	938,271	Therms purchased (in thousands) - 2014 Form 21, page 708
5	572	Cost per Therm (in thousands)
6	1,000	
7	$ 0.57161	Cost per Therm

NOTES

[1] From 2014 Form 21 ILCC, Page 706
[2] Direct Labor w/o A&G allocator (WPA 5-a)

Electric	65.28%
Gas	34.72%

MFR Schedule C-2.2

Ameren Illinois Electric
Franchise Requirements Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Jurisdictional Allocator	Electric Distribution Amount
	(A)	(B)	(C)	(D)	(E)
1	588	Cash outlays per books	$ 6,049	100%	$ 6,049
2	588	Free or discounted service	4,946	100%	4,946
3	588	Adj for existing franchise agreements	(71)	100%	(71)
4		Total Account 588	$ 10,924		10,924
5	927	Eliminate per books balance	(10,995)	91.33%	(10,042)
6	929	Eliminate per books balance	4,946	91.33%	4,517
7			$ (6,049)		(5,525)
8		Total Adjustments			$ 5,399
				WPA-5a	

PURPOSE OF ADJUSTMENTS
To reflect the cost of franchise requirements in operating expenses.

MFR Schedule WPC-2.2

Ameren Illinois Electric
Workpaper Supporting Franchise Requirements Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount
	(A)	(B)	(C)
1	927	A&G Franchise Requirements	$ 6,049,466
2	927-002	A&G Exp Electricity No Charge	4,945,922
3		Total 927	10,995,389
4	929	A&G Exp Duplicate Charge	(4,945,922)
5		Total 927 and 929	$ 6,049,467

MFR Schedule C-2.3

Ameren Illinois Electric
Elimination of Social Dues Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Jurisdictional Allocator	Amount
	(A)	(B)	(C)	(D)	(E)
1		Electric Social and Service Club Membership Dues	$ -	100.00%	$ -
2		Total Electric Social and Service Club Membership Dues	$ -		$ -
			Sch. C-6	WPA-5a	

PURPOSE OF ADJUSTMENT
To remove various Social and Service Club Membership Dues from operating expenses.

MFR Schedule C-2.4

Ameren Illinois Electric
Charitable Contributions
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1	588	Adjustment to Include Charitable Contributions - Electric	$ 600	WPC-2.4
2		Jurisdictional Allocator	100.00%	WPA-5a
3		Total Electric Distribution Charitable Contributions Adjustment	$ 600	

PURPOSE OF ADJUSTMENT
Adjust operating expenses for charitable contributions.

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
1	426	ALTERNATIVES FOR THE OLDER ADULT	$ 5,000	60.23%	$ 3,011
2	426	ALTON MEMORIAL HEALTH SERVICES FOUNDATION	2,000	60.23%	1,205
3	426	ALZHEIMERS ASSOCIATION	500	60.23%	301
4	426	AMERICAN CANCER SOCIETY	500	60.23%	301
5	426	AMERICAN DIABETES ASSOCIATION	2,000	60.23%	1,205
6	426	AMERICAN HEART ASSOCIATION	24,000	60.23%	14,454
7	426	AMERICAN LEGION POST 58	1,200	60.23%	723
8	426	AMERICAN LUNG ASSOCIATION	2,000	60.23%	1,205
9	426	AMERICAN RED CROSS	5,675	60.23%	3,418
10	426	AMERICAN RED CROSS WESTERN ILLINOIS CHAPTER	5,000	60.23%	3,011
11	426	ARTHUR ROTARY CLUB	250	60.23%	151
12	426	BACKSTOPPERS INC	400	60.23%	241
13	426	BEARDSTOWN UNITED WAY	3,500	60.23%	2,108
14	426	BENJAMIN FRANKLIN ELEMENTARY SCHOOL	300	60.23%	181
15	426	BEVERLY FARM FOUNDATION	500	60.23%	301
16	426	BIG BROTHERS & BIG SISTERS	50,000	60.23%	30,113
17	426	BLACK BUSINESS ALLIANCE	250	60.23%	151
18	426	BOND COUNTY SENIOR CITIZENS CENTER INC	10,000	60.23%	6,023
19	426	BOY SCOUTS OF AMERICA	14,000	60.23%	8,432

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
20	426	BOYS & GIRLS CLUB DECATUR	1,500	60.23%	903
21	426	BOYS & GIRLS CLUB OF BLOOMINGTON NORMAL	500	60.23%	301
22	426	BOYS & GIRLS CLUB OF CARBONDALE	2,000	60.23%	1,205
23	426	BOYS & GIRLS CLUB OF CENTRAL ILLINOIS	1,500	0.00% [1]	-
24	426	BOYS & GIRLS CLUB PEORIA	5,000	60.23%	3,011
25	426	BRADLEY UNIVERSITY	2,500	60.23%	1,506
26	426	BUILDING TOMORROW FOUNDATION	2,500	60.23%	1,506
27	426	BUREAU COUNTY UNITED WAY	4,000	60.23%	2,409
28	426	C A S A OF KNOX COUNTY	500	60.23%	301
29	426	C A S A OF SALINE COUNTY	500	60.23%	301
30	426	C A S A OF WILLIAMSON COUNTY INC	500	60.23%	301
31	426	CALL FOR HELP INC	2,000	60.23%	1,205
32	426	CAMP 911	200	60.23%	120
33	426	CAMP CARE A LOT	1,000	60.23%	602
34	426	CAMP NEW HOPE INC	400	60.23%	241
35	426	CAMP OF CHAMPIONS	1,000	60.23%	602
36	426	CAMP ONDESSONK	500	60.23%	301
37	426	CASS COUNTY COUNCIL ON AGING	5,000	60.23%	3,011

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
38	426	CENTER FOR PREVENTION OF ABUSE	25,000	60.23%	15,057
39	426	CENTER FOR YOUTH & FAMILY SERVICES	1,500	60.23%	903
40	426	CENTRAL ILLINOIS AGENCY ON AGING INC	500	60.23%	301
41	426	CENTRAL ILLINOIS RIDING THERAPY	500	60.23%	301
42	426	CERRO GORDO COMMUNITY FOUNDATON	500	60.23%	301
43	426	CHAMPAIGN URBANA SCHOOLS FOUNDATION	200	60.23%	120
44	426	CHURCH OF THE LIVING GOD	1,400	60.23%	843
45	426	CITY OF ALTON ILLINOIS	2,500	60.23%	1,506
46	426	CITY OF BLOOMINGTON ILLINOIS	1,000	60.23%	602
47	426	CITY OF CHARLESTON ILLINOIS	1,000	60.23%	602
48	426	CITY OF GREENVILLE ILLINOIS	2,500	60.23%	1,506
49	426	CITY OF HARRISBURG ILLINOIS	4,800	60.23%	2,891
50	426	CITY OF MACOMB ILLINOIS	3,000	60.23%	1,807
51	426	CITY OF MT VERNON IL	2,000	60.23%	1,205
52	426	CITY OF OLNEY ILLINOIS	2,500	60.23%	1,506
53	426	CITY OF PEORIA ILLINOIS	2,500	60.23%	1,506
54	426	CITY OF PITTSFIELD ILLINOIS	2,500	60.23%	1,506
55	426	CITY OF QUINCY ILLINOIS	2,500	60.23%	1,506
56	426	CITY OF TUSCOLA	250	60.23%	151
57	426	COLLINSVILLE AREA VOCATIONAL CENTER	750	60.23%	452
58	426	COME TOGETHER LETS WALK INC	2,000	60.23%	1,205
59	426	COMMUNITY FOOD BASKET	4,000	60.23%	2,409

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
60	426	COMMUNITY FOUNDATION OF CENTRAL ILLINOIS	1,750	60.23%	1,054
61	426	COMMUNITY PERFORMANCE ENSEMBLE	2,000	60.23%	1,205
62	426	COUNSELING & FAMILY SERVICES (Family Core)	2,000	60.23%	1,205
63	426	CRISIS NURSERY OF URBANA ILLINOIS	500	60.23%	301
64	426	CRITTENTON CENTERS	1,000	60.23%	602
65	426	CULBERTSON MEMORIAL HOSPITAL FOUNDATION	500	60.23%	301
66	426	CULTURAL FESTIVAL INC	2,000	60.23%	1,205
67	426	DANVILLE FAMILY YMCA	1,000	60.23%	602
68	426	DANVILLE PUBLIC SCHOOL FOUNDATION	365	60.23%	220
69	426	DECATUR AREA ARTS COUNCIL	500	60.23%	301
70	426	DECATUR FRONTIERS SERVICE CLUB	500	60.23%	301
71	426	DECATUR PARKS FOUNDATION	11,000	60.23%	6,625
72	426	DECATUR PUBLIC SCHOOLS FOUNDATION	10,500	60.23%	6,324
73	426	DECATUR SYMPHONY ORCHESTRA GUILD	500	60.23%	301
74	426	DELTA ECONOMIC DEVELOPMENT CORP	3,000	60.23%	1,807
75	426	DOUGLAS COUNTY SENIOR SERVICES	500	60.23%	301
76	426	DR WILLIARD C SCRIVNER	900	60.23%	542
77	426	DRIVE FOR TOMORROW	2,000	60.23%	1,205
78	426	EASTER SEALS OF LA SALLE & BUREAU COUNTIES	750	60.23%	452

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
79	426	EASTER SEALS SOCIETY	35,000	60.23%	21,079
80	426	EDWIN G IRVIN FOUDATION	10,000	60.23%	6,023
81	426	EMMA L WILSON KING FOUNDATION INC	2,400	60.23%	1,445
82	426	ENERGY ASSISTANCE FOUNDATION	280,000	60.23%	168,635
83	426	EPIC (EMPOWERING PEOPLE. INSPIRING CAPABILITIES)	1,000	60.23%	602
84	426	FAMILY COMMUNITY RESOURCE CENTER	750	60.23%	452
85	426	FAMILY HOSPICE OF BELLEVILLE	1,100	60.23%	662
86	426	FIRST BOOK	1,000	60.23%	602
87	426	FRATERNAL ORDER OF POLICE ILLINI LODGE 17	200	60.23%	120
88	426	FRIENDS OF MADISON COUNTY	500	60.23%	301
89	426	FRIENDS OF ST ANTHONYS	2,000	60.23%	1,205
90	426	FRIENDS OF THE GLEN CARBON	1,000	60.23%	602
91	426	FRIENDS OF THE MATTOON PUBLIC LIBRARY	1,000	60.23%	602
92	426	FRIENDS OF THE PEORIA COUNTY REGIONAL	2,000	60.23%	1,205
93	426	FULLER CENTER FOR HOUSING	500	60.23%	301
94	426	G F W C ILLINOIS COLLINSVILLE WOMAN CLUB	500	60.23%	301
95	426	GALESBURG PUBLIC ART COMMISSION	1,000	60.23%	602
96	426	GALLERY 510 ARTS GUILD LTD	250	60.23%	151
97	426	GENHKIDS INC	2,125	0.00% [1]	-

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
98	426	GIBSON AREA HOSPITAL	500	60.23%	301
99	426	GIRL SCOUTS OF CENTRAL ILLINOIS	10,700	60.23%	6,444
100	426	GIRL SCOUTS OF SOUTHERN ILLINOIS COUNCIL	500	60.23%	301
101	426	GOODWILL INDUSTRIES OF CENTRAL ILLINOIS	1,000	60.23%	602
102	426	GREATER CENTRALIA CHAMBER OF COMMERCE	2,500	60.23%	1,506
103	426	HARDIN COUNTY SADDLE CLUB	1,000	60.23%	602
104	426	HEARTLAND COMMERCE & ECONOMIC DEVELOPMENT FOUNDATION	15,000	60.23%	9,034
105	426	HEARTLAND COMMUNITY HEALTH CLINIC	1,000	60.23%	602
106	426	HEARTLANDS CONSERVANCY	1,000	60.23%	602
107	426	HENRY COMMUNITY CHARACTER COUNTS	500	60.23%	301
108	426	HERRINFESTA ITALIANA	2,500	60.23%	1,506
109	426	HIS SERVICE STATION	5,000	60.23%	3,011
110	426	HOPE RENEWED YOUTH CONFERENCE	1,200	60.23%	723
111	426	HORIZON HOUSE OF ILLINOIS VALLEY	200	60.23%	120
112	426	HOSPICE OF SOUTHERN ILLINOIS INC	500	60.23%	301
113	426	HULT CENTER FOR HEALTHY LIVING	500	60.23%	301
114	426	HUMANE SOCIETY OF PEORIA	500	60.23%	301
115	426	ILLINI STUDENT MUSICALS	500	60.23%	301

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
116	426	ILLINOIS CANCERCARE FOUNDATION	250	60.23%	151
117	426	ILLINOIS CENTRAL COLLEGE EDUCATIONAL FOUNDATION	1,000	60.23%	602
118	426	ILLINOIS COALITION FOR COMMUNITY SERVICES	500	60.23%	301
119	426	ILLINOIS RAPTOR CENTER	15,000	60.23%	9,034
120	426	ILLINOIS RURAL HERITAGE MUSEUM	2,500	60.23%	1,506
121	426	ILLINOIS SOCIETY OF PROFESSIONAL ENGINEERS	500	60.23%	301
122	426	ILLINOIS TRAILS CONSERVANCY	5,000	60.23%	3,011
123	426	ILLINOIS VALLEY ALZHEIMERS ASSOCIATION	1,500	60.23%	903
124	426	INSCITE ILLINOIS	500	60.23%	301
125	426	JACKIE JOYNER KERSEE FOUNDATION	17,000	60.23%	10,239
126	426	JACKSONVILLE AREA CENTER FOR INDEPENDENT LIVING	500	60.23%	301
127	426	JACKSONVILLE AREA COMMUNITY FOOD CENTER	2,000	60.23%	1,205
128	426	JUNIOR ACHIEVEMENT	18,250	60.23%	10,991
129	426	JUNIOR LEAGUE OF CHAMPAIGN URBANA INC	1,000	60.23%	602
130	426	KNOX GALESBURG SYMPHONY	250	60.23%	151
131	426	LA SALLE EXCELLENCE FOUNDATION	500	60.23%	301
132	426	LA SALLE LITTLE LEAGUE	100	60.23%	60

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
133	426	LEROY PROMOTION ASSOCIATION	500	60.23%	301
134	426	LEWIS & CLARK COMMUNITY COLLEGE	25,000	60.23%	15,057
135	426	LEWIS & CLARK COUNCIL	1,500	60.23%	903
136	426	LINCOLN ART & BALLOON FESTIVAL	500	60.23%	301
137	426	LINCOLN LAND EXCHANGE CLUBS FOUNDATION	300	60.23%	181
138	426	LINCOLN TRAIL COLLEGE	500	60.23%	301
139	426	LINKS FOUNDATION INC	250	60.23%	151
140	426	LOAMI AREA COMMUNITY FOOD PANTRY	1,000	60.23%	602
141	426	LOWES HOME CENTERS	67,446	60.23%	40,621
142	426	MACOUPIN COUNTY ANTI METH COALITION	250	60.23%	151
143	426	MADONNA HOUSE	3,000	60.23%	1,807
144	426	MAKE A WISH FOUNDATION OF ILLINOIS	1,000	60.23%	602
145	426	MARCH OF DIMES	500	60.23%	301
146	426	MARQUETTE CATHOLIC HIGH SCHOOL	5,350	60.23%	3,222
147	426	MASON CITY PUBLIC LIBRARY	500	60.23%	301
148	426	MATTOON AREA FAMILY YMCA	1,000	60.23%	602
149	426	MENTORS 4 KIDS	1,000	60.23%	602
150	426	MIDWEST SALUTE TO THE ARTS	2,500	60.23%	1,506
151	426	MIND OF CHRIST CHURCH	3,000	60.23%	1,807
152	426	MURPHYSBORO APPLE FESTIVAL	1,000	60.23%	602

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
153	426	MUSCULAR DYSTROPHY ASSOCIATION	6,000	60.23%	3,614
154	426	N A A C P OF GALESBURG	500	60.23%	301
155	426	NAACP	5,000	60.23%	3,011
156	426	NAACP EAST ST LOUIS BRANCH	12,200	60.23%	7,348
157	426	NAMI MADISON COUNTY	5,000	60.23%	3,011
158	426	NAPLES FOOD PANTRY	2,000	60.23%	1,205
159	426	NATIONAL BLACK CHAMBER OF COMMERCE	5,000	60.23%	3,011
160	426	NATIONAL FIRE SAFETY COUNCIL	520	60.23%	313
161	426	OLD CAPITOL FOUNDATION	500	60.23%	301
162	426	OLNEY LIONS CLUB FOUNDATION INC	200	60.23%	120
163	426	OPTIMIST INTERNATIONAL FOUNDATION	2,500	60.23%	1,506
164	426	ORPHEUM CHILDRENS SCIENCE MUSEUM INC	500	60.23%	301
165	426	PARTNERS IN EDUCATION	1,000	60.23%	602
166	426	PAXTON BUCKLEY LODA EDUCATION FOUNDATION	1,000	60.23%	602
167	426	PEKIN PARK FOUNDATION	500	60.23%	301
168	426	PEORIA ART GUILD	500	60.23%	301
169	426	PEORIA CITIZENS COMMITTEE FOR ECONOMIC OPPORTUNITY INC	5,000	60.23%	3,011

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Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
170	426	PEORIA CITY BEAUTIFUL	250	60.23%	151
171	426	PEORIA TRI COUNTY URBAN LEAGUE	15,000	60.23%	9,034
172	426	PHOENIX CENTER	500	60.23%	301
173	426	POSHARD FOUNDATION FOR ABUSED CHILDREN	3,000	60.23%	1,807
174	426	PRESENCE HOSPITALS P R V	1,400	60.23%	843
175	426	PRINCE HALL YORK RITE MASONS	300	60.23%	181
176	426	QUINCY ART CENTER	1,000	60.23%	602
177	426	QUINCY EXCHANGE CLUB	1,000	60.23%	602
178	426	QUINCY FAMILY Y M C A	1,000	60.23%	602
179	426	REHABILITATION FOUNDATION OF IPMR	2,100	60.23%	1,265
180	426	S P A R C	2,000	0.00% [1]	-
181	426	SALVATION ARMY	1,500	60.23%	903
182	426	SARAH BUSH LINCOLN HEALTH FOUNDATION	5,000	60.23%	3,011
183	426	SENIOR CITIZENS OF CHRISTIAN COUNTY	1,000	60.23%	602
184	426	SENIOR SERVICES PLUS INC	1,000	60.23%	602
185	426	SIU EDWARDSVILLE FOUNDATION	1,000	60.23%	602
186	426	SOUTHERN ILLINOIS UNIVERSITY FOUNDATION	3,500	60.23%	2,108
187	426	SPECIAL OLYMPICS ILLINOIS	1,000	60.23%	602
188	426	SPRINGFIELD HIGH SCHOOL	1,000	0.00% [1]	-
189	426	SPRINGFIELD PUBLIC SCHOOLS DISTRICT	4,500	0.00% [1]	-
190	426	SPRINGFIELD URBAN LEAGUE	10,000	60.23%	6,023

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Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
191	426	ST JOHNS CHILDRENS HOSPITAL	1,000	60.23%	602
192	426	ST JOSEPH TOWNSHIP	100	60.23%	60
193	426	ST JUDE CHILDRENS RESEARCH HOSPITAL	10,000	60.23%	6,023
194	426	ST LOUIS CARDINALS CARE	1,000	60.23%	602
195	426	ST LOUIS REGIONAL CRIMESTOPPERS	5,000	60.23%	3,011
196	426	ST MARGARETS HOSPITAL FOUNDATION	100	60.23%	60
197	426	SUN FOUNDATION	4,000	60.23%	2,409
198	426	SUNSHINE COMMUNITY SERVICES CENTER	2,000	60.23%	1,205
199	426	SUSAN G KOMEN MEMORIAL CHAPTER OF PEORIA	5,000	60.23%	3,011
200	426	T A P S	100	60.23%	60
201	426	TAZEWELL COUNTY CHILDRENS ADVOCACY CENTER	1,000	60.23%	602
202	426	TEAMILLINOIS YOUTH POLICE CAMP	7,000	60.23%	4,216
203	426	THE GUARDIAN CENTER	500	60.23%	301
204	426	TOYS FOR TOTS	2,700	60.23%	1,626

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Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
205	426	TROJAN BOOSTER CLUB	1,000	60.23%	602
206	426	UNITED WAY OF EASTERN LASALLE	2,800	60.23%	1,686
207	426	UNITED WAY OF SOUTH CENTRAL ILLINOIS	300	60.23%	181
208	426	UNITYPOINT HEALTH METHODIST PROCTOR FOUNDATION	1,000	60.23%	602
209	426	VILLAGE OF BATH	500	60.23%	301
210	426	VILLAGE OF GODFREY ILLINOIS	500	60.23%	301
211	426	VILLAGE OF MAHOMET ILLINOIS	5,000	60.23%	3,011
212	426	VILLAGE OF RAMSEY ILLINOIS	375	60.23%	226
213	426	VIOLENCE PREVENTION	5,000	60.23%	3,011
214	426	VIRDEN LIONS CLUB	100	60.23%	60
215	426	WARREN COUNTY UNITED WAY	3,000	60.23%	1,807
216	426	WASHINGTON CHAMBER OF COMMERCE	600	60.23%	361
217	426	WELLSPRING RESOURCES	500	60.23%	301
218	426	WHY NOT NOW INCORPORATED	500	60.23%	301
219	426	WINCHESTER KIWANIS CLUB	2,000	60.23%	1,205
220	426	Y M C A DECATUR FAMILY	5,000	60.23%	3,011
221	426	Y M C A OF FAYETTE COUNTY	2,240	60.23%	1,349
222	426	Y W C A OF PEKIN	250	60.23%	151

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Line No.	Account No.	Recipient	Amount	Jurisdictional Allocator	Electric
	(A)	(B)	(C)	(D)	(E) = (C) x (D)
		Total Account 426 Adjustments	$ 1,007,346		$ 599,991

NOTES
[1] Contribution allocated 100% to gas since the contribution was related to a location that services only gas customers.

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Line No.	Account No.	Recipient	Purpose/Nature of Recipient
	(A)	(B)	(F)
1	426	ALTERNATIVES FOR THE OLDER ADULT	Provides outreach services through three monthly satellite offices, home visits for those who are unable to access services at the center due to health or transportation issues and door to door canvassing to locate the most vulnerable older adults and inform them of the services they provide.
2	426	ALTON MEMORIAL HEALTH SERVICES FOUNDATION	Educates area schoolchildren about the importance of making healthy choices
3	426	ALZHEIMERS ASSOCIATION	Provides reliable information and care consultation, created supportive services for families, increased funding for dementia research and influenced public policy changes.
4	426	AMERICAN CANCER SOCIETY	Community-based, voluntary health organization dedicated to eliminating cancer as a major health problem by preventing cancer, saving lives, and diminishing suffering from cancer, through research, education, advocacy, and service.
5	426	AMERICAN DIABETES ASSOCIATION	Funds research to prevent, cure and manage diabetes.
6	426	AMERICAN HEART ASSOCIATION	Supports ongoing efforts to reduce cardiovascular disease deaths.
7	426	AMERICAN LEGION POST 58	Focusing on service to veterans, service members and communities.
8	426	AMERICAN LUNG ASSOCIATION	Working to save lives by improving lung health and preventing lung disease through education, advocacy and research
9	426	AMERICAN RED CROSS	Provides relief to victims of disaster and helps people prevent, prepare for and respond to emergencies
10	426	AMERICAN RED CROSS WESTERN ILLINOIS CHAPTER	Provides relief to victims of disaster and helps people prevent, prepare for and respond to emergencies
11	426	ARTHUR ROTARY CLUB	Encourages and fosters the ideal of service as a basis of worthy enterprise with a focus on high business ethics
12	426	BACKSTOPPERS INC	Provides assistance for fallen police, fire, and EMS family members.
13	426	BEARDSTOWN UNITED WAY	Brings together people and agencies to address the community's needs
14	426	BENJAMIN FRANKLIN ELEMENTARY SCHOOL	Promotes reading fluency and community engagement.
15	426	BEVERLY FARM FOUNDATION	Provides a loving, caring home for adults with developmental disabilities providing each individual with physical and emotional security and a dignified quality of life, with opportunities and challenge, within each individual's functional capabilities.
16	426	BIG BROTHERS & BIG SISTERS	Helps vulnerable children make good choices through a relationship with a Big Brother or Sister
17	426	BLACK BUSINESS ALLIANCE	Support a meaningful initiative that serves to enhance the quality of life.
18	426	BOND COUNTY SENIOR CITIZENS CENTER INC	The Center reaches our to all ages through provision of a variety of services including insurance counseling, tax preparation, energy assistance and food pantry. Last year the pantry alone served 8500 individuals.
19	426	BOY SCOUTS OF AMERICA	Serves 19,000 kids over 14 counties. Ensures kids and families can access local scouting.

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Line No.	Account No.	Recipient	Purpose/Nature of Recipient
	(A)	(B)	(F)
20	426	BOYS & GIRLS CLUB DECATUR	Enables young people to reach their full potential as productive, responsible and caring citizens
21	426	BOYS & GIRLS CLUB OF BLOOMINGTON NORMAL	Enables young people to reach their full potential as productive, responsible and caring citizens
22	426	BOYS & GIRLS CLUB OF CARBONDALE	Enables young people to reach their full potential as productive, responsible and caring citizens
23	426	BOYS & GIRLS CLUB OF CENTRAL ILLINOIS	Enables young people to reach their full potential as productive, responsible and caring citizens
24	426	BOYS & GIRLS CLUB PEORIA	Enables young people to reach their full potential as productive, responsible and caring citizens
25	426	BRADLEY UNIVERSITY	The university is committed to nurturing the multifaceted development of students to enable them to become leaders, innovators, and productive members of society
26	426	BUILDING TOMORROW FOUNDATION	Aimed at getting high school seniors interested in becoming entrepreneurs and business leaders. Provide the students with real-world, real-life experiences where they can connect with business professionals from around the area.
27	426	BUREAU COUNTY UNITED WAY	Brings together people and agencies to address the community's needs
28	426	C A S A OF KNOX COUNTY	Advocates for the best interest of abused and neglected children.
29	426	C A S A OF SALINE COUNTY	Advocates for the best interest of abused and neglected children.
30	426	C A S A OF WILLIAMSON COUNTY INC	Advocates for the best interests of abused and neglected children within the court system
31	426	CALL FOR HELP INC	Assists people in overcoming homelessness, sexual assault, poverty and other crises in their lives
32	426	CAMP 911	Teach children how to get through an emergency situation and techniques to stay safe in various situations.
33	426	CAMP CARE A LOT	An educational and residential camp, dedicated to breaking the cycle of poverty and despair experienced by 6-10 year old children
34	426	CAMP NEW HOPE INC	Provides affordable quality programs, exceptional services in a caring environment for people who have developmental disabilities, while providing support for parent and family
35	426	CAMP OF CHAMPIONS	Builds character in the youth of communities through summer day camp
36	426	CAMP ONDESSONK	Provide an environment that inspires physical, mental, emotional and spiritual growth for individuals and groups through the appreciation and stewardship of nature.
37	426	CASS COUNTY COUNCIL ON AGING	Provides transportation to medical appointments for seniors so they can stay independent in their own homes.

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Line No.	Account No.	Recipient	Purpose/Nature of Recipient
	(A)	(B)	(F)
38	426	CENTER FOR PREVENTION OF ABUSE	The mission of the Center for Prevention of Abuse is to build a safe, peaceful community by empowering everyone women, children and men to live free from violence and abuse.
39	426	CENTER FOR YOUTH & FAMILY SERVICES	Engages and services children and families in need with dignity, compassion and respect by building upon individual and community strengths to resolve life challenges together.
40	426	CENTRAL ILLINOIS AGENCY ON AGING INC	Assist older persons and their caregivers.
41	426	CENTRAL ILLINOIS RIDING THERAPY	Equine assisted therapy to individuals with disabilities.
42	426	CERRO GORDO COMMUNITY FOUNDATON	To improve and enrich the lives of people in the community by encouraging the generosity of donors
43	426	CHAMPAIGN URBANA SCHOOLS FOUNDATION	Assist students to potentially increase their literacy skills during summer break. Targets first grade students transitioning into second grade, an age at which youth are at a critical "emergent" stage in developing literacy skills. The initiative will serve struggling readers from low-income families by providing each participating student with twelve books over six mailings during the summer.
44	426	CHURCH OF THE LIVING GOD	Assist and nurture youth in becoming productive citizens and help them to reach their goals in life.
45	426	CITY OF ALTON ILLINOIS	Oversee, maintain, improve and utilize the Lucy Haskell playhouse, a unique building on the National Historic Register.
46	426	CITY OF BLOOMINGTON ILLINOIS	Assures the community has a viable tree management program.
47	426	CITY OF CHARLESTON ILLINOIS	Assures the community has a viable tree management program.
48	426	CITY OF GREENVILLE ILLINOIS	Assures the community has a viable tree management program.
49	426	CITY OF HARRISBURG ILLINOIS	The K-9 program is a cost effective way to keep the community safe as well as combat drug problems in the area.
50	426	CITY OF MACOMB ILLINOIS	Assures the community has a viable tree management program.
51	426	CITY OF MT VERNON IL	Assures the community has a viable tree management program.
52	426	CITY OF OLNEY ILLINOIS	Assures the community has a viable tree management program.
53	426	CITY OF PEORIA ILLINOIS	Assures the community has a viable tree management program.
54	426	CITY OF PITTSFIELD ILLINOIS	Assures the community has a viable tree management program.
55	426	CITY OF QUINCY ILLINOIS	Assures the community has a viable tree management program.
56	426	CITY OF TUSCOLA	Assures the community has a viable tree management program.
57	426	COLLINSVILLE AREA VOCATIONAL CENTER	Teaches a variety of vocational skills to high school students.
58	426	COME TOGETHER LETS WALK INC	Reach out to community with the message of early detection and screening for ovarian, breast and cervical cancer.
59	426	COMMUNITY FOOD BASKET	Serves over 2000 families during the year. The pantry is open to low income families from all walks of life.

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Line No.	Account No.	Recipient	Purpose/Nature of Recipient
	(A)	(B)	(F)
60	426	COMMUNITY FOUNDATION OF CENTRAL ILLINOIS	Sustains an enhanced quality of life in Central Illinois through promotion of philanthropy, the deployment of resources and the cultivation of partnerships
61	426	COMMUNITY PERFORMANCE ENSEMBLE	Strengthen their programs for youth and families at the Sunshine Cultural Arts Center.
62	426	COUNSELING & FAMILY SERVICES (Family Core)	Committed to helping individuals and families strengthen their lives through a variety of counseling, child welfare, family preservation and preventative education services
63	426	CRISIS NURSERY OF URBANA ILLINOIS	Enhances the caring spirit and the quality of life for children and their families.
64	426	CRITTENTON CENTERS	A multi-service child welfare organization serving a diverse population of children, adolescents, young adults and parents
65	426	CULBERTSON MEMORIAL HOSPITAL FOUNDATION	Providing safe, efficient, effective and quality care to the population it serves.
66	426	CULTURAL FESTIVAL INC	Specializes in organizing cultural events that educate and entertain
67	426	DANVILLE FAMILY YMCA	Promote, aid and encourage educational opportunities for students.
68	426	DANVILLE PUBLIC SCHOOL FOUNDATION	Promote, aid and encourage educational opportunities for students.
69	426	DECATUR AREA ARTS COUNCIL	Promotes the arts, enhances arts educational opportunities, and increases the impact of and access to the arts to improve the quality of life in the community.
70	426	DECATUR FRONTIERS SERVICE CLUB	Promotes advancement through service
71	426	DECATUR PARKS FOUNDATION	Enrich the community's quality of life and economic vitality by providing outstanding parks, programs, faculties and recreational opportunities.
72	426	DECATUR PUBLIC SCHOOLS FOUNDATION	Alternative program for students that are given a "last chance".
73	426	DECATUR SYMPHONY ORCHESTRA GUILD	Support the programs to promote symphonic music and education opportunities.
74	426	DELTA ECONOMIC DEVELOPMENT CORP	Governs the Delta Child Development Corp which provides accessible and affordable quality day care and educational services to enhance the children's physical, emotional, social and intellectual growth
75	426	DOUGLAS COUNTY SENIOR SERVICES	Assist seniors to provide them with medicine, food, rent, utilities, and health needs. Allow seniors to stay independently in their homes as long as possible.
76	426	DR WILLIARD C SCRIVNER	To increase the capacity of agencies to promote self responsibility, healthy lifestyles.
77	426	DRIVE FOR TOMORROW	Engages students in real-life driving situations, encouraging them to learn the necessity of seat belts, the danger of driving impaired, how cell phones can distract from safe driving, and how work zones, semi-trucks and motorcycles require special driving attention.
78	426	EASTER SEALS OF LA SALLE & BUREAU COUNTIES	Provides exceptional services to ensure that all people with disabilities or special needs and their families have equal opportunities to live, learn, work and play in their communities.

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Line No.	Account No.	Recipient	Purpose/Nature of Recipient
	(A)	(B)	(F)
79	426	EASTER SEALS SOCIETY	Easter Seals provides exceptional services to ensure that people with disabilities and their families have equal opportunity to live, learn, work and play in their communities.
80	426	EDWIN G IRVIN FOUDATION	Provide 40 days of non violence activities. Re-engage relationships with local churches, community leaders and citizens. Encourage the community to sustain the momentum after the initial 40 days have passed.
81	426	EMMA L WILSON KING FOUNDATION INC	Provide scholarships in District 189 and provide new winter coats to elementary children in school District 189 and Lovejoy.
82	426	ENERGY ASSISTANCE FOUNDATION	Assist moderate income homes with insulation, central air conditioning and furnace replacements that permanently improve the energy efficiency of the customers homes.
83	426	EPIC (EMPOWERING PEOPLE. INSPIRING CAPABILITIES)	Serves individuals with developmental disabilities and their families.
84	426	FAMILY COMMUNITY RESOURCE CENTER	Raise community awareness of domestic violence.
85	426	FAMILY HOSPICE OF BELLEVILLE	Brings compassionate, professional care to individuals experiencing a terminal illness.
86	426	FIRST BOOK	Provides children from low-income families the opportunity to read and own their first new books
87	426	FRATERNAL ORDER OF POLICE ILLINI LODGE 17	Provides new child safety seats to needy children from low-income families.
88	426	FRIENDS OF MADISON COUNTY	Assists in the investigation of allegations of child abuse, provides access to services and treatment for victims and their families and raises awareness in the community.
89	426	FRIENDS OF ST ANTHONYS	Hospice program assists with the mission through the deliberate, coordinated and compassionate care for persons going through the most vulnerable period of their life.
90	426	FRIENDS OF THE GLEN CARBON	Science Technology Engineering Art and Math programs will be developed to present educational programs and activities for learning.
91	426	FRIENDS OF THE MATTOON PUBLIC LIBRARY	Stir the imagination with the power of story.
92	426	FRIENDS OF THE PEORIA COUNTY REGIONAL	Showcases students' talents in the arts.
93	426	FULLER CENTER FOR HOUSING	Improve Tri-County housing conditions for lower income citizens with the current emphasis on Veterans.
94	426	G F W C ILLINOIS COLLINSVILLE WOMAN CLUB	Promotes fellowship, develops talent and stimulates learning among its members.
95	426	GALESBURG PUBLIC ART COMMISSION	Create opportunities and venues for art to impact the character and cultural identity of the community.
96	426	GALLERY 510 ARTS GUILD LTD	Nourish an interest in the visual fine arts as a public service.
97	426	GENHKIDS INC	Mission to improve the health of every child through improved nourishment, increase physical activity and education.

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Line No.	Account No.	Recipient	Purpose/Nature of Recipient
	(A)	(B)	(F)
98	426	GIBSON AREA HOSPITAL	Create excellence in healthcare programs and service in support of a healthy community.
99	426	GIRL SCOUTS OF CENTRAL ILLINOIS	Girl Scouting builds girls of courage, confidence, and character who make the world a better place.
100	426	GIRL SCOUTS OF SOUTHERN ILLINOIS COUNCIL	Builds girls of courage, confidence, and character who make the world a better place.
101	426	GOODWILL INDUSTRIES OF CENTRAL ILLINOIS	Provide support services along with employment and education assistance for veterans.
102	426	GREATER CENTRALIA CHAMBER OF COMMERCE	Provide a safe family friendly event for the community.
103	426	HARDIN COUNTY SADDLE CLUB	Encompasses over 20 clubs throughout southern Illinois representing 100's of riders and are responsible for the annual 9 day trail ride to support St. Jude.
104	426	HEARTLAND COMMERCE & ECONOMIC DEVELOPMENT FOUNDATION	Utilize the collective regional business leadership to promote a common vision and strategies for executing imitative that promote the growth of Greater Peoria.
105	426	HEARTLAND COMMUNITY HEALTH CLINIC	Provide accessible, high quality, comprehensive primary health care for the medically underserved, regardless of ability to pay and conduct high quality programs in health professions education through collaborative partnerships.
106	426	HEARTLANDS CONSERVANCY	Preserve our region's environmental resources for future generations.
107	426	HENRY COMMUNITY CHARACTER COUNTS	Strengthen character of our young people and to help them make good choices in life.
108	426	HERRINFESTA ITALIANA	Family friendly festival celebrating the rich Italian history of Herrin, IL.
109	426	HIS SERVICE STATION	Targets assisting school age children who are on the reduced and free lunch program during the school year. Provide summer lunches and possible backpacks during the school year.
110	426	HOPE RENEWED YOUTH CONFERENCE	Targets inner city teens with speakers and workshops to encourage good decision making
111	426	HORIZON HOUSE OF ILLINOIS VALLEY	Provides a variety of services ranging from 24-hour residential support, to intermittent in-home and employment support, as well as day services to adults with disabilities
112	426	HOSPICE OF SOUTHERN ILLINOIS INC	Offers a range of services for people of all ages at the end of life.
113	426	HULT CENTER FOR HEALTHY LIVING	Supplements health education efforts of Illinois schools, families, civic groups, youth orgs, social agencies, businesses, churches, and health care institutions.
114	426	HUMANE SOCIETY OF PEORIA	Promote the welfare of animals through programs and strategies aimed at improving responsible pet ownership, promoting pet adoption and reducing pet over-population.
115	426	ILLINI STUDENT MUSICALS	Bring arts into local schools, providing students with workshops on acting, singing, dancing and technical theatre.

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	(A)	(B)	(F)
116	426	ILLINOIS CANCERCARE FOUNDATION	Committed to funding research, education and awareness of a disease which affects 1 in 3 people.
117	426	ILLINOIS CENTRAL COLLEGE EDUCATIONAL FOUNDATION	Provides leadership for the development, supervision and promotion of good sportsmanship in interscholastic competition and other activities
118	426	ILLINOIS COALITION FOR COMMUNITY SERVICES	Provide support and assistance to community driven program's and services that improve the quality of life for youth, families and communities.
119	426	ILLINOIS RAPTOR CENTER	25 acre wildlife rehabilitation and conservation education facility
120	426	ILLINOIS RURAL HERITAGE MUSEUM	Educate young people and relive the past with other generations about the heritage of rural America.
121	426	ILLINOIS SOCIETY OF PROFESSIONAL ENGINEERS	Program encourages excellence in math among seventh and eighth graders by offering them both a challenging and an exciting experience
122	426	ILLINOIS TRAILS CONSERVANCY	Illinois Trail Corps, a pilot program at US Army Corps Lake Shelbyville, leverages AmeriCorps young adults to repair and build miles of non-motorized trails damaged by storms and budget cuts, and to train volunteers to be trail stewards. They would like to contract a former National Park Service trail crew leader to provide a 1-week intense trail building training teaching 10 young adults serving in the AmeriCorps NCCC's crew and volunteers best practices in sustainable trail building.
123	426	ILLINOIS VALLEY ALZHEIMERS ASSOCIATION	Provides reliable information and care consultation, created supportive services for families, increased funding for dementia research and influenced public policy changes.
124	426	INSCITE ILLINOIS	Introduces younger students to real-world engineering challenges by building LEGO-based robots to complete tasks on a thematic playing surface.
125	426	JACKIE JOYNER KERSEE FOUNDATION	Allows the organization to continue fostering young girls and boys with big dreams and the desire to succeed.
126	426	JACKSONVILLE AREA CENTER FOR INDEPENDENT LIVING	Helps people with disabilities to live a more normal life
127	426	JACKSONVILLE AREA COMMUNITY FOOD CENTER	Help area residents during an emergency or financial crisis.
128	426	JUNIOR ACHIEVEMENT	Demonstrates a significant understanding of economics and business concepts, particularly those who participate in programs at consecutive grade levels
129	426	JUNIOR LEAGUE OF CHAMPAIGN URBANA INC	Kids in the Kitchen is designed to help communities address the urgent issues surrounding childhood obesity and poor nutrition by empowering youth to make healthy lifestyle choices.
130	426	KNOX GALESBURG SYMPHONY	Provide enrichment, education and entertainment to the community
131	426	LA SALLE EXCELLENCE FOUNDATION	Enhance the education of LaSalle public elementary students
132	426	LA SALLE LITTLE LEAGUE	Promote safe play and learning in sports environment

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	(A)	(B)	(F)
133	426	LEROY PROMOTION ASSOCIATION	Present scholarships to graduating seniors at LeRoy High School.
134	426	LEWIS & CLARK COMMUNITY COLLEGE	Mission is to empower people by raising aspirations and fostering achievement through dynamic, compassionate and responsible learning experiences.
135	426	LEWIS & CLARK COUNCIL	Benefits 5000 youth that participate in the co-educational Venturing and Exploring programs.
136	426	LINCOLN ART & BALLOON FESTIVAL	Art and Balloon Festival community event
137	426	LINCOLN LAND EXCHANGE CLUBS FOUNDATION	Work together to make communities better places to live through programs of service in Americanism, Community Service, Youth Activities.
138	426	LINCOLN TRAIL COLLEGE	Dedicated to supporting the Peoria Zoo and the vision of its future
139	426	LINKS FOUNDATION INC	Volunteer service organization committed to enhancing the quality of life in the larger community of the underserved.
140	426	LOAMI AREA COMMUNITY FOOD PANTRY	Provide food to seniors, children and the working poor who are at the poverty level.
141	426	LOWES HOME CENTERS	Air Conditioners for IL Low Income Residents
142	426	MACOUPIN COUNTY ANTI METH COALITION	Provide a safe environment as well as a venue to educate youth about the effect of drugs and awareness.
143	426	MADONNA HOUSE	Provide a safe, nurturing home environment where homeless pregnant women and mothers with children can break the cycle of instability.
144	426	MAKE A WISH FOUNDATION OF ILLINOIS	Wish fulfillment for children with life-threatening medical conditions.
145	426	MARCH OF DIMES	Meets human needs without discrimination
146	426	MARQUETTE CATHOLIC HIGH SCHOOL	Focuses on the uniqueness of each individual within the community and the concern for growth in wholeness and holiness
147	426	MASON CITY PUBLIC LIBRARY	Provide time to socialize with peers, work on motor skills, develop imaginations through building and develop reading skills through the Lego books.
148	426	MATTOON AREA FAMILY YMCA	Puts Christian principles into practice through programs that build healthy spirit, mind and body for all.
149	426	MENTORS 4 KIDS	Provide disadvantaged children with caring, volunteer adult role models.
150	426	MIDWEST SALUTE TO THE ARTS	Children from all over the local regions come to create their own masterpieces. They make artwork to send to military men and women overseas.
151	426	MIND OF CHRIST CHURCH	To provide a holistic approach to serving individuals and families living in the East St Louis, Washington Park, Cahokia and surrounding areas. There is no fee for the services provided throughout the year and particularly at their largest annual outreach.
152	426	MURPHYSBORO APPLE FESTIVAL	Provide activities for seniors in the community at the festival.

Ameren Illinois Electric
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Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Purpose/Nature of Recipient
	(A)	(B)	(F)
153	426	MUSCULAR DYSTROPHY ASSOCIATION	Summer camp program is a week-long accessible camp. It costs $800 for one child to attend. They are seeking funding to support the medical supplies needs for the week of camp.
154	426	N A A C P OF GALESBURG	Dedicated to the uniting and diversification of the local community.
155	426	NAACP	Seeks to end racial segregation and other forms of discrimination in all public aspects of American life
156	426	NAACP EAST ST LOUIS BRANCH	Fosters relationships, create tangible role models, scholarships for our youth, and continue to expand the impact of the NAACP in prompting diversity throughout the region.
157	426	NAMI MADISON COUNTY	Provide a comprehensive program that will increase mental health awareness, decrease the stigma of mental illness and promote available mental health resources in Southwestern Illinois.
158	426	NAPLES FOOD PANTRY	Support families in need.
159	426	NATIONAL BLACK CHAMBER OF COMMERCE	Dedicated to economically empowering and sustaining African American communities through entrepreneurship and capitalistic activity within the United States and via interaction with the Black Diaspora.
160	426	NATIONAL FIRE SAFETY COUNCIL	Dedicated to fire safety education
161	426	OLD CAPITOL FOUNDATION	Museum is dedicated to the founders, employees and unique products created since 1892 by DeMoulin Bros. & co. of Greenville, IL.
162	426	OLNEY LIONS CLUB FOUNDATION INC	Provide humanitarian service programs for the blind, visually handicapped, deaf and hearing impaired.
163	426	OPTIMIST INTERNATIONAL FOUNDATION	Civic club which works to support the youth in our community. Volunteers give their time and talent to make our communities a better place to live and provide opportunities for our youth.
164	426	ORPHEUM CHILDRENS SCIENCE MUSEUM INC	Inspire, engage and educate children through exploration of science and the arts.
165	426	PARTNERS IN EDUCATION	Provides juniors unique experiences in leadership, citizenship and personal growth during eleven sessions held from August through April in a school year.
166	426	PAXTON BUCKLEY LODA EDUCATION FOUNDATION	To acquire and distribute resources for enhancing or supplementing the educational programs for all learners in the Paxton-Buckley-Loda Community.
167	426	PEKIN PARK FOUNDATION	Helping improve and beautify our parks and expand participation in its activities and programs.
168	426	PEORIA ART GUILD	Present a diverse array of multi-disciplinary contemporary art. Strive to inspire and educate all levels of art enthusiast through exhibition, outreach and collaborative art initiatives.
169	426	PEORIA CITIZENS COMMITTEE FOR ECONOMIC OPPORTUNITY INC	A Community Action Agency and leadership organization that promotes self-sufficiency and economic security

Ameren Illinois Electric
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Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Purpose/Nature of Recipient
	(A)	(B)	(F)
170	426	PEORIA CITY BEAUTIFUL	Improves the environment of the Peoria area through beautification, litter prevention, waste reduction, recycling, and education
171	426	PEORIA TRI COUNTY URBAN LEAGUE	Improving the educational, social, and economic opportunities for individuals in Central Illinois.
172	426	PHOENIX CENTER	Provide services to high risk individuals, primarily LGBT youth and homeless HIV+ men and women.
173	426	POSHARD FOUNDATION FOR ABUSED CHILDREN	Heals abused children physically and emotionally and stops the abuse of children
174	426	PRESENCE HOSPITALS P R V	Providing quality healthcare to Danville and surrounding communities.
175	426	PRINCE HALL YORK RITE MASONS	Provide hope and financial aid while studies and testing are done to the individuals.
176	426	QUINCY ART CENTER	Reaches children in three Title 1 Quincy elementary schools servicing high percentages of low income families. These students would not have access to a formal art education without this program.
177	426	QUINCY EXCHANGE CLUB	Create a Field of Honor at the Illinois Veteran's Home consisting of 1,000 American Flags.
178	426	QUINCY FAMILY Y M C A	To put Christian principles into practice through programs that build healthy spirit, mind and body for all.
179	426	REHABILITATION FOUNDATION OF IPMR	Helps provide funding for patients who can't afford the care they need and support for unfunded programs that provide critical care to our community.
180	426	S P A R C	Advocacy organization dealing with intellectual and developmental disabilities
181	426	SALVATION ARMY	Meets human needs without discrimination
182	426	SARAH BUSH LINCOLN HEALTH FOUNDATION	Provides a full range of acute care services and promotes a culture of excellence through continuing personal and professional growth
183	426	SENIOR CITIZENS OF CHRISTIAN COUNTY	Provide meals to seniors.
184	426	SENIOR SERVICES PLUS INC	Keep seniors independent and active.
185	426	SIU EDWARDSVILLE FOUNDATION	Engage high-quality instruction, research and professional activities to prepare current and future business professionals and to improve business practice.
186	426	SOUTHERN ILLINOIS UNIVERSITY FOUNDATION	Maximize private support for Southern Illinois University Carbondale to assist the University in achieving its long-range goals.
187	426	SPECIAL OLYMPICS ILLINOIS	Provides year-round sports training and competition for children and adults with intellectual disabilities.
188	426	SPRINGFIELD HIGH SCHOOL	Advocate for music education.
189	426	SPRINGFIELD PUBLIC SCHOOLS DISTRICT	Dedicated to making the Springfield Schools the best they can be by serving as a leader and catalyst to implement bold ideas that achieve remarkable outcomes for children
190	426	SPRINGFIELD URBAN LEAGUE	Empowers African-Americans, other emerging ethnic groups and those who struggle to secure economic self-reliance, parity, power and civil rights

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MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Purpose/Nature of Recipient
	(A)	(B)	(F)
191	426	ST JOHNS CHILDRENS HOSPITAL	Meet the health care needs of children and their families in central and southern Illinois through provision of high quality, coordinated care of children with acute and chronic conditions with inpatient, ambulatory, and community based programs.
192	426	ST JOSEPH TOWNSHIP	Promote literacy among young people for our community.
193	426	ST JUDE CHILDRENS RESEARCH HOSPITAL	Advances cures, and means of prevention, for pediatric catastrophic diseases through research and treatment; no child is denied service
194	426	ST LOUIS CARDINALS CARE	Reviving Baseball in Inner Cities program is designed to increase participation and interest in baseball and softball, encourage academic participation and achievement and teach the value of teamwork to inner-city children.
195	426	ST LOUIS REGIONAL CRIMESTOPPERS	Crimestoppers empowers residents to be actively involved in fighting crime. Crimestoppers has an excellent working relationship with the smaller municipalities in Illinois as well as the Illinois State Police, US attorney's office and area school boards. To date approximately 40% of tips are generated by the Illinois counties Crimestoppers covers.
196	426	ST MARGARETS HOSPITAL FOUNDATION	Assists St. Margaret’s Health in the funding of community education, remodeling and expansion of current facilities, and the purchase of state-of-the-art equipment to maintain the delivery of high quality health care
197	426	SUN FOUNDATION	Strengthens and advances the arts and environmental sciences in rural and urban communities by providing quality and innovative programs and services
198	426	SUNSHINE COMMUNITY SERVICES CENTER	Provide comprehensive services to diverse population.
199	426	SUSAN G KOMEN MEMORIAL CHAPTER OF PEORIA	Raise funds to ensure quality care and provide more energy for science to cure breast cancer.
200	426	T A P S	No-kill shelter that gives dogs, cats, puppies, and kittens a home until permanent homes can be found
201	426	TAZEWELL COUNTY CHILDRENS ADVOCACY CENTER	Assists in the investigation of allegations of child abuse, provides access to services and treatment for victims and their families and raises awareness in the community
202	426	TEAMILLINOIS YOUTH POLICE CAMP	Establish inter-personal relationships between the youth and law enforcement in order to create a better understanding of the problems and attitudes of both groups.
203	426	THE GUARDIAN CENTER	Advocacy center that serves abused children and their families from White, Gallatin, Saline, Edwards, Wabash, Richland, Lawrence and Crawford Counties in Southeastern Illinois.
204	426	TOYS FOR TOTS	Deliver, through a new toy at Christmas, a message of hope to less fortunate youngsters that will assist them in becoming responsible, productive, patriotic citizens

Ameren Illinois Electric
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Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Purpose/Nature of Recipient
	(A)	(B)	(F)
205	426	TROJAN BOOSTER CLUB	Promote and encourage interscholastic athletics and associated activities of Charleston Unit School District No. 1.
206	426	UNITED WAY OF EASTERN LASALLE	Brings together people and agencies to address the community's needs
207	426	UNITED WAY OF SOUTH CENTRAL ILLINOIS	Brings together people and agencies to address the communities needs
208	426	UNITYPOINT HEALTH METHODIST PROCTOR FOUNDATION	Improve care and outcomes for patients and their families on both campuses and in clinics and to support students at Methodist college.
209	426	VILLAGE OF BATH	Support community during special event
210	426	VILLAGE OF GODFREY ILLINOIS	Assures the community has a viable tree management program.
211	426	VILLAGE OF MAHOMET ILLINOIS	The Police department would like to place Automatic External Defibrillators in each squad car, one in the police department and one in the community room. Mahomet supports 12,000 people. The volunteer fire department response time is 6 minutes. A patrolman equipped with an AED can respond immediately.
212	426	VILLAGE OF RAMSEY ILLINOIS	Assures the community has a viable tree management program.
213	426	VIOLENCE PREVENTION	Provides comprehensive services to victims of domestic violence in St. Clair, Monroe and Randolph Counties in Illinois.
214	426	VIRDEN LIONS CLUB	Provide support for community projects.
215	426	WARREN COUNTY UNITED WAY	Brings together people and agencies to address the community's needs
216	426	WASHINGTON CHAMBER OF COMMERCE	Support community during Good Neighbor Community Days
217	426	WELLSPRING RESOURCES	Total mental wellness resource offering skilled counseling, support, psychiatric and medical services, substance abuse and medication assisted recovery - all in a single location for convenience.
218	426	WHY NOT NOW INCORPORATED	Provide education, training and skills development to children and adults with disabilities
219	426	WINCHESTER KIWANIS CLUB	Local service club that provides community service to the people of Scott County.
220	426	Y M C A DECATUR FAMILY	Puts Christian principles into practice through programs that build healthy spirit, mind and body for all
221	426	Y M C A OF FAYETTE COUNTY	Puts Christian principles into practice through programs that build healthy spirit, mind and body for all
222	426	Y W C A OF PEKIN	Provides a safe place for women and girls, builds strong women leaders and advocates for women's rights and civil rights in Congress.

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.4

Line No.	Account No.	Recipient	Purpose/Nature of Recipient
	(A)	(B)	(F)
		Total Account 426 Adjustments	

NOTES
[1] Contribution allocated 100% to gas since the contribution was related to a location that services only gas customers.

MFR Schedule C-2.5

Ameren Illinois Electric
Bank Facilities Fee Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1	921	Amortization of 2010 Three Year Credit Facility Fee	$ 231	WPC-2.5
2	921	Amortization of 2012 Five Year Credit Facility Fee	1,707	WPC-2.5
3	921	Amortization of 2014 Five Year Credit Facility Fee	64	WPC-2.5
4	921	Amortization of Credit Facility Fees	182	WPC-2.5
5	921	Total Credit Facility Fees - Electric	2,184	
6		Jurisdictional Allocation Factor	91.33%	WPA-5a
7	921	Total Credit Facility Fees - Electric Distribution	1,995	
8	921	Electric Distribution Credit Facility Fees Adjustment	$ (1,995)	

PURPOSE OF ADJUSTMENT
Adjust operating expenses to reflect removal of bank facility fees.

MFR Schedule WPC-2.5

Ameren Illinois Electric
Workpaper Supporting Bank Facilities Fee Adjustment
Twelve Months Ended December 31, 2014

Line No.	Account No.	Description	Amount
	(A)	(B)	(C)
1	921	Amortization of 2010 Three Year Credit Facility Fee	$ 231,235
2	921	Amortization of 2012 Five Year Credit Facility Fee	1,706,949
3	921	Amortization of 2014 Five Year Credit Facility Fee	64,167
4	921	Amortization of Credit Facility Fees	181,770
5		Total	$ 2,184,120

MFR Schedule C-2.7

Ameren Illinois Electric
Production Retiree OPEB Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1	926	2014 Production Retiree Expense	$ (315)	WPB-2.6a
2		Allocation to Electric Distribution	91.33%	WPA-5a
3	926	Adjustment to Electric Distribution O&M	$ (288)	Line 1 x Line 2

PURPOSE OF ADJUSTMENT
Adjust operating expenses to exclude production retiree expenses.

MFR Schedule C-2.8

Ameren Illinois Electric
Incentive Compensation Based on Earnings Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1	920	2014 Incentive Compensation Expense	$ (971)	WPB-2.7a
2		Allocation to Electric Distribution	91.33%	WPA-5a
3	920	Adjustment to Electric Distribution O&M	$ (887)	Line 1 x Line 2

PURPOSE OF ADJUSTMENT
Adjust operating expenses to exclude those expenses related to 2014 incentive compensation for which AIC is not seeking recovery.

MFR Schedule C-2.9

Ameren Illinois Electric
PSUP Incentive Compensation Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1	920	2014 Performance Share Unit Program Expense	$ (4,201)	WPB-2.8a
2		Allocation to Electric Distribution	91.33%	WPA-5a
3	920	Adjustment to Electric Distribution O&M	$ (3,837)	Line 1 multiplied by Line 2

PURPOSE OF ADJUSTMENT
Adjust operating expenses to exclude expenses related to the Performance Share Unit Program.

MFR Schedule C-2.10

Ameren Illinois Electric
Lobbying Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1		Employee #1 Lobbying Costs Allocated to Electric	$ 39	WPC-2.10
2		Employee #2 Lobbying Costs Allocated to Electric	11	WPC-2.10
3		Employee #3 Lobbying Costs Allocated to Electric	6	WPC-2.10
		Employee #4 Lobbying Costs Allocated to Electric	3	WPC-2.10
4		Employee #5 Lobbying Costs Allocated to Electric	5	WPC-2.10
5	920	Total Lobbying Costs - Electric	64	Line 1 + Line 2 + Line 3 + Line 4
6		Allocation to Electric Distribution	91.33%	WPA-5a
7	920	Total Lobbying Costs - Electric Distribution	$ 59	Line 3 x Line 4
8	920	Electric Distribution Lobbying Costs Adjustment	$ (59)	

PURPOSE OF ADJUSTMENT
Adjust operating expenses to exclude expenses related to lobbying.

Ameren Illinois Electric
Workpaper Supporting Lobbying Adjustment
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.10

Line No.	Description	Amount	Reference
	(A)	(B)	(C)
1	Employee #1 Dollars Attributed to Lobbying	$ 59,005	
2	Employee #2 Dollars Attributed to Lobbying	17,526	
3	Employee #3 Dollars Attributed to Lobbying	9,407	
4	Employee #4 Dollars Attributed to Lobbying	4,312	
5	Employee #5 Dollars Attributed to Lobbying	8,213	
6	Allocation to Electric	65.28%	Direct Labor w/o A&G Allocator (WPA-5a)
7	Employee #1 Lobbying Costs Allocated to Electric	38,519	Line 1 x Line 6
8	Employee #2 Lobbying Costs Allocated to Electric	11,441	Line 2 x Line 6
9	Employee #3 Lobbying Costs Allocated to Electric	6,141	Line 3 x Line 6
10	Employee #4 Lobbying Costs Allocated to Electric	2,815	Line 4 x Line 6
11	Employee #5 Lobbying Costs Allocated to Electric	5,362	Line 5 x Line 6
12	Total Lobbying Costs - Electric	64,277	Sum of Lines 7 through 11

MFR Schedule C-2.11

Ameren Illinois Electric
Injuries and Damages Expense Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1	228	Injuries and Damages Payments	$ 5,089	WPC-2.11
2	925	2014 Electric Reserve	6,522	Reserve Accruals Minor 010
3		Difference	(1,434)	Line 1 - Line 2
4		Jurisdictional Allocator	91.33%	WPA-5a
5	925	Injuries and Damages Expense Adjustment	$ (1,309)	Line 3 x Line 4

PURPOSE OF ADJUSTMENT
Adjust operating expenses to include I&D cash payments and remove reserve accruals from injuries and damages expense.

Ameren Illinois Electric

Workpaper Supporting Injuries and Damages Expense Adjustment

Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.11

Line No.	Description	Amount	Reference
	(A)	(B)	(C)
1	2014 Electric I&D Payments	$ 3,864,759	Account 228-021 Claims
2	2014 Electric I&D Payments	1,223,907	Account 228-023 Claims
3		$ 5,088,666	

NOTES

Reference for payments is charges against reserve account.

MFR Schedule 2.12

Ameren Illinois Electric
Purchase Accounting Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1	926	Employee Pensions and Benefits	$ 3,475	WPC-2.12
2		Jurisdictional Allocator	91.33%	WPA-5a
3	926	Employee Pensions and Benefits	3,174	Line 2 x Line 3
4	403	Depreciation Expense Electric Plant	608	WPC-2.12

PURPOSE OF ADJUSTMENT
To exclude the impact of purchase accounting on operating expenses and depreciation.

Ameren Illinois Electric
Workpaper Supporting Purchase Accounting Adjustment
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.12

Line No.	Account No.	Description	Amount
	(A)	(B)	(C)
1	403	Depreciation Expense	607,637
2	926	Employee Pensions and Benefits	3,475,132

MFR Schedule C-2.14

Ameren Illinois Electric
Other Rate Making Adjustments
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Account Description	Amount	Electric	Electric Jurisdictional	Reference
	(A)	(B)	(C)	(D)	(E)	(F)
1	580-598	Distribution Expenses	$ (2)	$ (2)	$ (2)	WPC-2.14a
2	908	Customer Assistance Expenses	(7)	(7)	(7)	WPC-2.14a
3	909	Informational and Instructional Advertising	(28)	(28)	(28)	WPC-2.14a
4	921	Office Supplies and Expenses	(43)	(30)	(27)	WPC-2.14a
5	923	Outside Services	(19)	(13)	(12)	WPC-2.14a
6	926	Employee Pensions and Benefits	(153)	(153)	(140)	WPC-2.14a
7	930.1	General Advertising Expenses	(89)	(89)	(82)	WPC-2.14a
8	930.2	Miscellaneous General Expenses	(7)	(5)	(4)	WPC-2.14a
9	408	Taxes Other Than Income	(106)	(106)	(91)	WPC-2.14a
10		Total Adjustment	$ (454)	$ (432)	$ (392)	

PURPOSE OF ADJUSTMENT

Adjust operating expenses to exclude expenses related to Other Rate Making Adjustments.

Ameren Illinois Electric
Workpaper Supporting Other Rate Making Adjustments
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.14a

Line No.	Account No.	Account Description	Amount	Electric	Electric Jurisdictional
	(A)	(B)	(C)	(D)	(E)
1	580-598	Distribution Expenses			
2		Purchases (588-BX)	(1,618)	(1,618)	(1,618)
3		Subtotal Account 580-598	(1,618)	(1,618)	(1,618)
4	908	Customer Assistance Expenses			
5		Purchases, Promotions, & Event Items	(6,722)	(6,722)	(6,722)
6		Subtotal Account 908	(6,722)	(6,722)	(6,722)
4	909	Informational and Instructional Advertising			
5		BeeKeeper Group	(9,872)	(9,872)	(9,872)
6		Hamiltons Catering	(360)	(360)	(360)
7		Hughes Leahy Karlovi	(5,371)	(5,371)	(5,371)
8		Lipics Inc	(6,058)	(6,058)	(6,058)
9		Weber Shandwick	(4,537)	(4,537)	(4,537)
10		Pcard Gorhams	(2,140)	(2,140)	(2,140)
11		Subtotal Account 909	(28,338)	(28,338)	(28,338)
12	921	Office Supplies and Expenses			
13		Promotions, Sponsorships, & Events	(42,917)	(29,532)	(26,972)
14		Subtotal Account 921	(42,917)	(29,532)	(26,972)
15	923	Outside Services			
16		Betty Mathias	(10,307)	(7,092)	(6,478)
17		Signature Signs - Logo	(254)	(175)	(160)
18		Lensley, Advertisers Printing, Edward Callahan	(8,370)	(5,760)	(5,260)
19		Subtotal Account 923	(18,931)	(13,027)	(11,898)
20	926	Employee Pensions and Benefits			
21		Adjustment for Pension Expense (WPB-2.14b)	(152,993)	(152,993)	(139,731)
22	930.1	General Advertising Expenses			
23		Lipics, AIA Services, Swift	(17,031)	(17,031)	(15,555)
24		Signiture Signs - Signage	(1,278)	(1,278)	(1,167)
25		St. Louis Business Journal Events	(4,000)	(4,000)	(3,653)

Ameren Illinois Electric
Workpaper Supporting Other Rate Making Adjustments
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.14a

Line No.	Account No.	Account Description	Amount	Electric	Electric Jurisdictional
	(A)	(B)	(C)	(D)	(E)
26		Athletic Foundations including Tickets	(74,778)	(74,778)	(68,296)
27		Promotions, Sponsorships, & Events [3]	7,691	7,691	7,024
28		Subtotal Account 930.1	(89,395)	(89,395)	(81,646)
29	930.2	Miscellaneous General Expenses			
30		Industry Dues Expense - STL Area Business Health Coalition[1]	(179)	(123)	(112)
31		Industry Dues Expense - STL Area Business Health Coalition[2]	(6,871)	(4,728)	(4,318)
32		Subtotal Account 930.2	(7,050)	(4,851)	(4,430)
33	408	Taxes Other Than Income			
34		Adjustment for Pension - Expense (WPB-2.14b)	(14,074)	(14,074)	(12,854)
35		Adjustment for Pension - Capital (WPB-2.14b)	(8,146)	(8,146)	(5,923)
36		Adjustment for PSUP - Expense (WPB-2.14c)	(60,911)	(60,911)	(55,631)
37		Adjustment for PSUP - Capital (WPB-2.14c)	(22,748)	(22,748)	(16,542)
38		Subtotal Account 408	(105,879)	(105,879)	(90,950)
39		Total Other Rate Making Adjustments	(453,844)	(432,356)	(392,306)
		Accounts 921, 923, 930.2 electric allocation	68.81%		
		Electric Jurisdictional Allocator	91.33%		
		Net Plant Allocator	72.72%		
		*1.3% of total to remove political/lobbying activities account 930.2	1.30%		

NOTES
[1] 1.3% applied to the 2014 membership total for removal of political/lobbying activities
[2] Self-disallowed 2015 membership fee paid in 2014. AIC will seek recovery of the 2015 membership fee in 2015.
[3] Includes a reversal of a 2013 expense charged to AIC for $18,000 included in the 2013 self-disallowance (2013 Southside Early Childhood Center - Ameren Community Room Sponsorship MO expense reversed 2014)

Ameren Illinois Electric
Workpaper Supporting Other Rate Making Adjustments
Twelve Months Ended December 31, 2014
($000s)

MFR Schedule WPC-2.14b

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1		2014 Incentive Compensation - Expense	$ (971)	WPB-2.7a
2		Allocation to Electric Distribution	91.33%	Wages & Salaries Allocator (WPA-5a)
3		2014 Allocated Incentive Compensation - Expense	(887)	Line 1 x Line 2
4		2014 Incentive Compensation Earnings - Capital	(562)	WPB-2.7a
5		Allocation to Electric Distribution	72.72%	Net Plant Allocator (WPA-5a)
6		2014 Allocated Incentive Compensation - Capital	(409)	Line 4 x Line 5
7		Adjustment to Electric Distribution O&M	(1,295)	Line 3 + Line 6
8		Pension Percent	10.79%	Tiered Pension Ratio
9	926	Pension Adjustment	(140)	Line 7 x Line 8
10		Payroll Tax Percent	1.45%	Excess FICA Tax
11	408	Payroll Tax Adjustment	(19)	Line 7 x Line 10

Ameren Illinois Electric
Workpaper Supporting Other Rate Making Adjustments
Twelve Months Ended December 31, 2014
($000s)

MFR Schedule WPC-2.14c

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1		2014 Performance Share Unit Program - Expense	$ (4,201)	WPB-2.8a
2		Allocation to Electric Distribution	91.33%	Wages & Salaries Allocator (WPA-5a)
3		2014 Allocated Performance Share Unit Program - Expense	(3,837)	Line 1 x Line 2
4		2014 Performance Share Unit Program - Capital	(1,569)	WPB-2.8a
5		Allocation to Electric Distribution	72.72%	Net Plant Allocator (WPA-5a)
6		2014 Allocated Performance Share Unit Program - Capital	(1,141)	Line 4 x Line 5
7		Adjustment to Electric Distribution O&M	(4,977)	Line 3 + Line 6
8		Payroll Tax Percent	1.45%	Excess FICA Tax
9	408	Payroll Tax Adjustment	$ (72)	Line 7 x Line 8

MFR Schedule C-2.16

Ameren Illinois Electric
Rider EDR Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Jurisdictional Allocator	Electric Distribution Amount	Reference
	(A)	(B)	(C)	(D)	(E)	(F)
1	908	Rider EDR Expense Adjustment	$ (81,658)	100%	$ (81,658)	WPC-2.16
2		Total Account 908	$ (81,658)		$ (81,658)	
3	909	Rider EDR Expense Adjustment	178	100%	178	WPC-2.16
4	930.1	Rider EDR Expense Adjustment	0.22	91.33%	0	WPC-2.16
5			$ 179		$ 179	
6		Total Adjustments			$ (81,480)	

PURPOSE OF ADJUSTMENT
Reflect removal of expenses related to Energy Efficiency and Demand-Response Cost Recovery

MFR Schedule WPC-2.16

Ameren Illinois Electric
Workpaper Supporting Rider EDR Adjustment
Twelve Months Ended December 31, 2014

Line No.	Account No.	Month	Amount
	(A)	(B)	(C)
		Electric Rider EDR Expenses	
1		January 2014	$ 7,172,088
2		February 2014	6,256,350
3		March 2014	4,895,991
4		April 2014	7,130,320
5		May 2014	8,137,231
6		June 2014	8,066,627
7		July 2014	1,611,291
8		August 2014	4,413,150
9		September 2014	6,519,955
10		October 2014	10,498,595
11		November 2014	6,533,681
12		December 2014	10,423,029
13	908	Total 2014 Electric Rider EDR Expenses	$ 81,658,307
	Reclassification from Accounts 909 and 930.1 to Account 908:		
14	909	April 2014 reclassification for 2012	$ 7,370
15	909	April 2014 reclassification for 2013	171,057
16	930.1	April 2014 reclassification for 2013	222
17			$ 178,649

MFR Schedule C-2.17

Ameren Illinois Electric
UCB/POR Program Cost Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1	923	Electric UCB/POR Program Adjustment	$ (443)	WPC-2.17
2		Jurisdictional Allocator	91.33%	WPA-5a
3	923	Electric Distribution UCB/POR Program Adjustment	$ (405)	Line 1 x Line 2

PURPOSE OF ADJUSTMENT
Adjust operating expenses to remove charges recoverable through the Utility Consolidated Billing / Purchase of Receivables Program (UCB/POR Program).

Ameren Illinois Electric
Workpaper Supporting UCB/POR Program Cost Adjustment
Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.17

Line No.	Description	Amount	Reference
	(A)	(B)	(C)
1	Electric Distribution UCB/POR Program Adjustment	$ (443,417)	Account 923-004, project A3087

MFR Schedule C-2.18

Ameren Illinois Electric
Supply Procurement Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Jurisdictional Allocator	Electric Distribution	Reference
	(A)	(B)	(C)	(D)	(E)	(F)
1	920	Labor	$ (836)	91.33%	$ (763)	WPC-2.18
2	926	Overheads	(201)	91.33%	(183)	WPC-2.18
3	921	Expenses	(2)	91.33%	(2)	WPC-2.18
4	923	Outside Services	-	91.33%	-	WPC-2.18
5		Total	$ (1,039)		$ (949)	
				WPA-5a		

PURPOSE OF ADJUSTMENT
Adjust operating expenses to eliminate supply procurement costs recoverable through Purchased Electricity Recovery (Rider PER).

Ameren Illinois Electric

Workpaper Supporting Supply Procurement Adjustment

MFR Schedule WPC-2.18

Line No.	Electric Operations Month	Ameren Illinois Total
	(A)	(B)
1	January-14	$ 73,911
2	February-14	73,339
3	March-14	96,239
4	April-14	72,173
5	May-14	68,126
6	June-14	68,533
7	July-14	68,303
8	August-14	59,001
9	September-14	66,642
10	October-14	64,696
11	November-14	63,375
12	December-14	63,455
13	Total	$ 837,793

		Electric Operations Labor and Overhead Split				
		Labor	Expenses	Total Labor and Expenses	Overhead	Total
14	Ameren Illinois Total	$ 835,710	$ 2,083	$ 837,793	$ 200,752	$ 1,038,545

	Benefits Allocator	
15	2014 Employee Benefits Expense from FERC Form 1, Page 323	39,705,354
16	2014 Labor charged to expense from FERC Form 1, Page 354	165,289,447
17	Allocator for Benefits: Line 4 / Line 5	24.02%

MFR Schedule C-2.19

Ameren Illinois Electric
Electric Distribution SC-10 - Transmission Adjustment
Twelve Months Ended December 31, 2014
($000s)

Line No.	Account No.	Description	Amount	Reference
	(A)	(B)	(C)	(D)
1	928	SC-10 Transmission Costs - Electric	$ 695	WPC-2.19
2		Jurisdictional Allocator	91.33%	WPA-5a
3	928	SC-10 Transmission Costs - Electric Distribution	$ 634	Line 1 x Line 2
4	928	Electric Distribution SC-10 Transmission Costs Adjustment	$ (634)	

PURPOSE OF ADJUSTMENT
Adjust A&G operating expenses to remove transmission costs recovered through RTO Sch 10-Cost Recovery Adder.

Ameren Illinois Electric

Workpaper Supporting Electric Distribution SC 10 - Transmission Adjustment

Twelve Months Ended December 31, 2014

MFR Schedule WPC-2.19

Line No.	Account No.	Description	Amount
	(A)	(B)	(C)
1	928	SC10 - RTO SCH 10-COST RECOVERY ADDER	$ 694,603

MFR Schedule C-18

Ameren Illinois Electric
Taxes Other Than Income Taxes
For the Twelve Months Ended December 31,
($000s)

Line No.	Type of Tax	Basis for Allocation	Test Year Allocator	Amount Charged to Total Electric Operating Expense 2011	2012	2013	2014	Electric Distribution	Ratemaking Adjustments	Amount Included in Jurisdictional Operating Expense
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	FEDERAL									
2	Insurance Contributions	Labor	91.33%	$ 8,729	$ 8,636	$ 8,040	$ 8,093	$ 7,392	$ (91)	$ 7,301
3	Unemployment	Labor	91.33%	150	48	40	54	49	-	49
4	Fed Excise Tax- Use Tax	Labor	91.33%	-	3	2	2	2	-	2
5	STATE									
6	Illinois Unemployment	Labor	91.33%	377	945	1,093	457	417	-	417
7	Missouri Unemployment	Labor	91.33%	13	7	6	5	4	-	4
8	Franchise	Gross Plant	72.72%	1,506	1,550	1,539	1,561	1,135	-	1,135
9	Energy Assistance Charges	Distribution	100.00%	16,784	16,873	17,058	17,095	17,095	(17,095)	-
10	Illinois Electric Distribution Tax	Distribution	100.00%	42,293	44,531	40,048	43,705	43,705	-	43,705
11	Gross Receipts	Revenue	63.60%	(363)	10	(92)	150	95	-	95
12	Miscellaneous	Labor	91.33%	3	-	-	-	-	-	-
13	LOCAL									
14	Property Taxes	Gross Plant	72.72%	5,023	4,918	5,193	4,399	3,199	-	3,199
15	Municipal Utility Tax	Gross Plant	72.72%	56	60	43	48	35	(35)	-
16	St. Louis Earnings Tax	Labor	91.33%	9	11	15	19	18	-	18
17	TOTAL			$ 74,580	$ 77,592	$ 72,985	$ 75,589	$ 73,147	$ (17,221)	$ 55,926
				WPC-18	WPC-18	WPC-18	WPC-18			

Ameren Illinois Electric

Workpaper Supporting Taxes Other Than Income Taxes

For the Twelve Months Ended December 31,

($000s)

MFR Schedule WPC-18

		Ameren Illinois Total				
		2011				
Line No.	Type of Tax	Amount Charged to Operating Expense	Amount Charged to Clearing Accounts	Amount Charged to Construction	Amount Charged to Other	Total Tax Recorded
	(A)	(B)	(C)	(D)	(E)	(F)
1	Energy Assistance Charges	$ 16,784	$ -	$ -	$ -	$ 16,784
2	Electric Distribution Tax	42,293	-	-	-	42,293
3	FICA	8,729	-	3,784	-	12,513
4	Federal Unemployment Tax	150	-	39	-	189
5	Gross Receipts	(363)	-	-	-	(363)
6	Federal Misc - Use Tax	-	-	-	-	-
7	Illinois Miscellaneous	3	-	-	-	3
8	IL Municipal Utility Tax	56	-	-	-	56
9	Property Taxes	5,023	-	-	-	5,023
10	Corporation Franchise Tax	1,506	-	-	-	1,506
13	Saint Louis Earnings Tax	9	-	-	-	9
11	Illinois Unemployment Tax	377	-	282	-	659
12	Missouri Unemployment Tax	13	-	-	-	13
13	TOTAL	$ 74,580	$ -	$ 4,105	$ -	$ 78,685

Ameren Illinois Electric

Workpaper Supporting Taxes Other Than Income Taxes

For the Twelve Months Ended December 31,

($000s)

MFR Schedule WPC-18

		Ameren Illinois Total				
		2012				
Line No.	Type of Tax	Amount Charged to Operating Expense	Amount Charged to Clearing Accounts	Amount Charged to Construction	Amount Charged to Other	Total Tax Recorded
	(A)	(G)	(H)	(I)	(J)	(K)
1	Energy Assistance Charges	$ 16,873	$ -	$ -	$ -	$ 16,873
2	Electric Distribution Tax	44,531	-	-	-	44,531
3	FICA	8,636	-	4,780	-	13,416
4	Federal Unemployment Tax	48	-	36	-	84
5	Gross Receipts	10	-	-	-	10
6	Federal Misc - Use Tax	3	-	-	-	3
7	Illinois Miscellaneous	-	-	-	-	-
8	IL Municipal Utility Tax	60	-	-	-	60
9	Property Taxes	4,918	-	-	-	4,918
10	Corporation Franchise Tax	1,550	-	-	-	1,550
13	Saint Louis Earnings Tax	11	-	-	-	11
11	Illinois Unemployment Tax	945	-	72	-	1,017
12	Missouri Unemployment Tax	7	-	-	-	7
13	TOTAL	$ 77,592	$ -	$ 4,888	$ -	$ 82,481

Ameren Illinois Electric

Workpaper Supporting Taxes Other Than Income Taxes

For the Twelve Months Ended December 31,

($000s)

MFR Schedule WPC-18

		Ameren Illinois Total				
		2013				
Line No.	Type of Tax	Amount Charged to Operating Expense	Amount Charged to Clearing Accounts	Amount Charged to Construction	Amount Charged to Other	Total Tax Recorded
	(A)	(L)	(M)	(N)	(O)	(P)
1	Energy Assistance Charges	$ 17,058	$ -	$ -	$ -	$ 17,058
2	Electric Distribution Tax	40,048	-	-	-	40,048
3	FICA	8,040	-	5,872	-	13,911
4	Federal Unemployment Tax	40	-	44	-	84
5	Gross Receipts	(92)	-	-	-	(92)
6	Federal Misc - Use Tax	2	-	-	-	2
7	Illinois Miscellaneous	-	-	-	-	-
8	IL Municipal Utility Tax	43	-	-	-	43
9	Property Taxes	5,193	-	-	-	5,193
10	Corporation Franchise Tax	1,539	-	-	-	1,539
13	Saint Louis Earnings Tax	15	-	-	-	15
11	Illinois Unemployment Tax	1,093	-	89	-	1,182
12	Missouri Unemployment Tax	6	-	-	-	6
13	TOTAL	$ 72,985	$ -	$ 6,005	$ -	$ 78,990

Ameren Illinois Electric

Workpaper Supporting Taxes Other Than Income Taxes

For the Twelve Months Ended December 31,

($000s)

MFR Schedule WPC-18

		Ameren Illinois Total				
		2014				
Line No.	Type of Tax	Amount Charged to Operating Expense	Amount Charged to Clearing Accounts	Amount Charged to Construction	Amount Charged to Other	Total Tax Recorded
	(A)	(Q)	(R)	(S)	(T)	(U)
1	Energy Assistance Charges	$ 17,095	$ -	$ -	$ -	$ 17,095
2	Electric Distribution Tax	43,705	-	-	-	43,705
3	FICA	8,093	-	6,013	-	14,106
4	Federal Unemployment Tax	54	-	46	-	99
5	Gross Receipts	150	-	-	-	150
6	Federal Misc - Use Tax	2	-	-	-	2
7	Illinois Miscellaneous	-	-	-	-	-
8	IL Municipal Utility Tax	48	-	-	-	48
9	Property Taxes	4,399	-	-	-	4,399
10	Corporation Franchise Tax	1,561	-	-	-	1,561
13	Saint Louis Earnings Tax	19	-	-	-	19
11	Illinois Unemployment Tax	457	-	91	-	548
12	Missouri Unemployment Tax	5	-	-	-	5
13	TOTAL	$ 75,589	$ -	$ 6,150	$ -	$ 81,739

Ameren Illinois Electric
WP 8: ASP General and Intangible Plant Allocator

Workpaper 8 Summary

Line No.	ASP General and Intangible Plant Allocator	Amount ($000)	Source	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
1	DS General and Intangible Plant ($ in 000s)	401,250	Workpaper 8 Part 1 Col G Ln 16	Sch FR A-2 Col C Ln 24
2	Total General and Intangible Plant ($ in 000s)	581,885	Workpaper 8 Part 1 Col K Ln 16	Sch FR A-2 Col C Ln 25
3	**ASP General and Intangible Plant Allocator (%)**	68.96%	Workpaper 8 Part 1 Col G Ln 17	Sch FR A-2 Col C Ln 26

Ameren Illinois Electric
Workpaper Showing ASP Allocator Calculation Details

Workpaper 8 Part 1

Line No.	FERC Account	Major	Account Classification	Description	E. Production	E. Transmission	E. Distribution	Gas	Retired	Other	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	301	1301	Electric	Organization	$ -	$ 6,570	$ 30,983	$ 13,515	$ -	$ -	$ 51,069
2	303	1303	Electric	Miscellaneous Intangible Plant	-	12,334,916	78,320,801	28,087,405	-	-	118,743,122
3				**Gross Electric Intangible Plant**	**$ -**	**$ 12,341,487**	**$ 78,351,784**	**$ 28,100,920**	**$ -**	**$ -**	**$ 118,794,191**
4	389	1389	Electric	Land and Land Rights	$ -	$ 695,486	$ 5,157,589	$ 1,754,231	$ 137,073	$ -	7,744,380
5	390	1390	Electric	Structures and Improvements	-	15,124,344	105,445,424	37,653,792	1,217,208	196,409	159,637,176
6	391	1391	Electric	Office Furniture and Equipment	-	1,844,097	21,853,965	10,659,934	126,078	-	34,484,074
7	392	1392	Electric	Transportation Equipment	-	394,738	109,043,144	8,981,524	-	-	118,419,406
8	393	1393	Electric	Stores Equipment	-	425,887	2,098,259	933,802	39,305	-	3,497,253
9	394	1394	Electric	Tools, Shop, and Garage Equipment	-	3,077,645	18,082,404	4,436,296	164,052	-	25,760,398
10	395	1395	Electric	Laboratory Equipment	-	441,254	2,080,866	91,424	19,174	-	2,632,718
11	396	1396	Electric	Power Operated Equipment	-	231,517	8,440,400	1,201,880	-	-	9,873,797
12	397	1397	Electric	Communication Equipment	-	28,599,970	47,905,705	20,327,503	(321,585)	2,742	96,514,335
13	398	1398	Electric	Miscellaneous Equipment	-	148,327	891,297	358,019	-	-	1,397,643
14	399	1399	Electric	Other Tangible Property	-	402,625	1,898,699	828,229	-	-	3,129,552
15				**Gross Electric General Plant**	**$ -**	**$ 51,385,890**	**$ 322,897,752**	**$ 87,226,635**	**$ 1,381,304**	**$ 199,151**	**$ 463,090,732**
16				**Gross Electric G&I Plant**	**$ -**	**$ 63,727,376**	**$ 401,249,537**	**$ 115,327,555**	**$ 1,381,304**	**$ 199,151**	**$ 581,884,923**
17				**ASP G&I Plant Allocator**	**0.00%**	**10.95%**	**68.96%**	**19.82%**	**0.24%**	**0.03%**	**100.00%**

Ameren Illinois Electric
Workpaper Showing ASP Allocator Calculation Details

Line No.	FERC Account	Description	Allocator	E. Production	Transmission	Distribution	Gas	Retired	Other	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	301	Organization	OMTDG	-	6,570	30,983	13,515	-	-	51,069
2			**Sub-Total**	**-**	**6,570**	**30,983**	**13,515**	**-**	**-**	**51,069**
3	303	Miscellaneous Intangible Plant	CUSTOMER	-	-	13,475,022	8,898,830	-	-	22,373,852
4	303	Miscellaneous Intangible Plant	E. DISTRIBUTION	-	-	13,087,736	-	-	-	**13,087,736**
5	303	Miscellaneous Intangible Plant	E. TRANSMISSION	-	8,295,798	-	-	-	-	8,295,798
6	303	Miscellaneous Intangible Plant	EMPALL	-	315,539	3,171,653	1,730,584	-	-	5,217,777
7	303	Miscellaneous Intangible Plant	OMDG	-	-	76,621	33,423	-	-	110,044
8	303	Miscellaneous Intangible Plant	OMTD	-	4,290	20,229	-	-	-	24,518
9	303	Miscellaneous Intangible Plant	OMTDG	-	3,719,290	17,539,451	7,650,855	-	-	28,909,596
10	303	Miscellaneous Intangible Plant	AMI	-	-	30,950,088	9,773,712	-	-	**40,723,800**
11			**Sub-Total**	**-**	**12,334,916**	**78,320,801**	**28,087,405**	**-**	**-**	**118,743,122**
12	389	Land and Land Rights	CUSTOMER	-	-	803,827	530,843	-	-	1,334,670
13	389	Land and Land Rights	E. DISTRIBUTION	-	-	689,464	-	-	-	**689,464**
14	389	Land and Land Rights	GAS	-	-	-	17,692	-	-	17,692
15	389	Land and Land Rights	OMDG	-	-	384,519	167,730	-	-	552,249
16	389	Land and Land Rights	OMTD	-	190,903	900,262	-	-	-	1,091,165
17	389	Land and Land Rights	OMTDG	-	504,583	2,379,518	1,037,966	-	-	3,922,067
18	389	Land and Land Rights	RETIRED	-	-	-	-	137,073	-	137,073
19			**Sub-Total**	**-**	**695,486**	**5,157,589**	**1,754,231**	**137,073**	**-**	**7,744,380**
20	390	Structures and Improvements	CUSTOMER	-	-	9,828,734	6,490,842	-	-	16,319,575
21	390	Structures and Improvements	E. DISTRIBUTION	-	-	15,598,211	-	-	-	**15,598,211**
22	390	Structures and Improvements	E. TRANSMISSION	-	27,448	-	-	-	-	27,448
23	390	Structures and Improvements	EMPALL	-	84	845	461	-	-	1,390
24	390	Structures and Improvements	GAS	-	-	-	642,511	-	-	642,511
25	390	Structures and Improvements	OMDG	-	-	8,152,973	3,556,395	-	-	11,709,367
26	390	Structures and Improvements	OMTD	-	2,105,523	9,929,238	-	-	-	12,034,760
27	390	Structures and Improvements	OMTDG	-	12,927,744	60,964,737	26,593,328	-	-	100,485,808
28	390	Structures and Improvements	RETIRED	-	-	-	-	1,217,208	-	1,217,208
29	390	Structures and Improvements	WASHINGTON BLDG	-	63,545	477,951	214,654	-	196,409	**952,559**
30	390	Structures and Improvements	AMI	-	-	492,737	155,601	-	-	**648,338**
31			**Sub-Total**	**-**	**15,124,344**	**105,445,424**	**37,653,792**	**1,217,208**	**196,409**	**159,637,176**

Ameren Illinois Electric
Workpaper Showing ASP Allocator Calculation Details

Workpaper 8 Part 2

Line No.	FERC Account	Description	Allocator	E. Production	Transmission	Distribution	Gas	Retired	Other	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
32	391	Office Furniture and Equipment	CUSTOMER	-	-	760,006	501,904	-	-	1,261,911
33	391	Office Furniture and Equipment	E. DISTRIBUTION	-	-	1,205,334	-	-	-	**1,205,334**
34	391	Office Furniture and Equipment	EMPALL	-	1,495,792	15,035,018	8,203,723	-	-	24,734,532
35	391	Office Furniture and Equipment	GAS	-	-	-	39,000	-	-	39,000
36	391	Office Furniture and Equipment	OMDG	-	-	2,183,414	952,423	-	-	3,135,837
37	391	Office Furniture and Equipment	OMTD	-	37,980	179,106	-	-	-	217,086
38	391	Office Furniture and Equipment	OMTDG	-	310,325	1,463,434	638,362	-	-	2,412,121
39	391	Office Furniture and Equipment	RETIRED	-	-	-	-	126,078	-	126,078
40	391	Office Furniture and Equipment	AMI	-	-	1,027,653	324,522	-	-	**1,352,174**
41			**Sub-Total**	**-**	**1,844,097**	**21,853,965**	**10,659,934**	**126,078**	**-**	**34,484,074**
42	392	Transportation Equipment	CUSTOMER	-	-	906	598	-	-	1,504
43	392	Transportation Equipment	E. DISTRIBUTION	-	-	90,436,157	-	-	-	**90,436,157**
44	392	Transportation Equipment	E. TRANSMISSION	-	120,756	-	-	-	-	120,756
45	392	Transportation Equipment	GAS	-	-	-	1,245,309	-	-	1,245,309
46	392	Transportation Equipment	OMDG	-	-	17,314,033	7,552,526	-	-	24,866,559
47	392	Transportation Equipment	OMTD	-	184,977	872,315	-	-	-	1,057,292
48	392	Transportation Equipment	OMTDG	-	89,006	419,734	183,091	-	-	691,831
49			**Sub-Total**	**-**	**394,738**	**109,043,144**	**8,981,524**	**-**	**-**	**118,419,406**
50	393	Stores Equipment	EMPALL	-	16,841	169,275	92,364	-	-	278,480
51	393	Stores Equipment	OMTDG	-	409,046	1,928,983	841,439	-	-	3,179,468
52	393	Stores Equipment	RETIRED	-	-	-	-	39,305	-	39,305
53			**Sub-Total**	**-**	**425,887**	**2,098,259**	**933,802**	**39,305**	**-**	**3,497,253**
54	394	Tools, Shop, and Garage Equipment	E. DISTRIBUTION	-	-	2,763,965	-	-	-	**2,763,965**
55	394	Tools, Shop, and Garage Equipment	EMPALL	-	5,848	58,781	32,073	-	-	96,702
56	394	Tools, Shop, and Garage Equipment	GAS	-	-	-	113,043	-	-	113,043
57	394	Tools, Shop, and Garage Equipment	OMDG	-	-	25,351	11,058	-	-	36,409
58	394	Tools, Shop, and Garage Equipment	OMTD	-	1,105,988	5,215,627	-	-	-	6,321,615
59	394	Tools, Shop, and Garage Equipment	OMTDG	-	1,965,809	9,270,375	4,043,815	-	-	15,279,999
60	394	Tools, Shop, and Garage Equipment	RETIRED	-	-	-	-	164,052	-	164,052
61	394	Tools, Shop, and Garage Equipment	AMI	-	-	748,306	236,307	-	-	**984,613**
62			**Sub-Total**	**-**	**3,077,645**	**18,082,404**	**4,436,296**	**164,052**	**-**	**25,760,398**

Ameren Illinois Electric
Workpaper Showing ASP Allocator Calculation Details

Line No.	FERC Account	Description	Allocator	E. Production	Transmission	Distribution	Gas	Retired	Other	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
63	395	Laboratory Equipment	GAS	-	-	-	83,954	-	-	83,954
64	395	Laboratory Equipment	OMTD	-	437,622	2,063,740	-	-	-	2,501,361
65	395	Laboratory Equipment	OMTDG	-	3,632	17,127	7,471	-	-	28,230
66	395	Laboratory Equipment	RETIRED	-	-	-	-	19,174	-	19,174
67			**Sub-Total**	**-**	**441,254**	**2,080,866**	**91,424**	**19,174**	**-**	**2,632,718**
68	396	Power Operated Equipment	E. DISTRIBUTION	-	-	6,380,352	-	-	-	**6,380,352**
69	396	Power Operated Equipment	E. TRANSMISSION	-	27,008	-	-	-	-	27,008
70	396	Power Operated Equipment	GAS	-	-	-	695,062	-	-	695,062
71	396	Power Operated Equipment	OMDG	-	-	1,095,621	477,919	-	-	1,573,539
72	396	Power Operated Equipment	OMTD	-	190,461	898,177	-	-	-	1,088,639
73	396	Power Operated Equipment	OMTDG	-	14,049	66,250	28,899	-	-	109,198
74			**Sub-Total**	**-**	**231,517**	**8,440,400**	**1,201,880**	**-**	**-**	**9,873,797**
75	397	Communication Equipment	CUSTOMER	-	-	2,474,428	1,634,099	-	-	4,108,527
76	397	Communication Equipment	E. DISTRIBUTION	-	-	5,451,154	-	-	-	**5,451,154**
77	397	Communication Equipment	E. TRANSMISSION	-	24,116,423	-	-	-	-	24,116,423
78	397	Communication Equipment	EMPALL	-	2,465,221	24,779,286	13,520,595	-	-	40,765,102
79	397	Communication Equipment	GAS	-	-	-	103,364	-	-	103,364
80	397	Communication Equipment	OMDG	-	-	280,748	122,465	-	-	403,213
81	397	Communication Equipment	OMTD	-	442,942	2,088,827	-	-	-	2,531,769
82	397	Communication Equipment	OMTDG	-	1,574,497	7,425,023	3,238,857	-	-	12,238,378
83	397	Communication Equipment	RETIRED	-	-	-	-	(321,585)	-	(321,585)
84	397	Communication Equipment	WASHINGTON BLDG	-	887	6,673	2,997	-	2,742	**13,298**
85	397	Communication Equipment	AMI	-	-	5,399,566	1,705,126	-	-	**7,104,692**
86			**Sub-Total**	**-**	**28,599,970**	**47,905,705**	**20,327,503**	**(321,585)**	**2,742**	**96,514,335**
87	398	Miscellaneous Equipment	CUSTOMER	-	-	5,918	3,909	-	-	9,827
88	398	Miscellaneous Equipment	E. DISTRIBUTION	-	-	6,703	-	-	-	**6,703**
89	398	Miscellaneous Equipment	EMPALL	-	33,584	337,568	184,191	-	-	555,343
90	398	Miscellaneous Equipment	OMTD	-	32,141	151,569	-	-	-	183,710
91	398	Miscellaneous Equipment	OMTDG	-	82,603	389,538	169,920	-	-	642,060
92			**Sub-Total**	**-**	**148,327**	**891,297**	**358,019**	**-**	**-**	**1,397,643**
	399	Other Tangible Property	OMTD	-	-	-	-	-	-	-
93	399	Other Tangible Property	OMTDG	-	215,913	1,018,205	444,149	-	-	1,678,267
94			**Sub-Total**	**-**	**215,913**	**1,018,205**	**444,149**	**-**	**-**	**1,678,267**
95			**GRAND TOTAL**	**-**	**63,540,665**	**400,369,042**	**114,943,476**	**1,381,304**	**199,151**	**580,433,638**

Ameren Illinois Electric
Workpaper Showing ASP Allocator Calculation Details

Workpaper 8 Part 3

Line No.	Allocator	E. Production	E. Transmission	E. Distribution	Gas	Retired	Other	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	CUSTOMER	0.00%	0.00%	60.23%	39.77%	0.00%	0.00%	100.00%
2	E. DISTRIBUTION	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
3	E. PRODUCTION	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
4	E. TRANSMISSION	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
5	EMPALL	0.00%	6.05%	60.79%	33.17%	0.00%	0.00%	100.00%
6	GAS	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
7	OMDG	0.00%	0.00%	69.63%	30.37%	0.00%	0.00%	100.00%
8	OMTD	0.00%	17.50%	82.50%	0.00%	0.00%	0.00%	100.00%
9	OMTDG	0.00%	12.87%	60.67%	26.46%	0.00%	0.00%	100.00%
10	RETIRED	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
11	WASHINGTON BLDG	0.00%	6.67%	50.18%	22.53%	0.00%	20.62%	100.00%
12	AMI	0.00%	0.00%	76.00%	24.00%	0.00%	0.00%	100.00%

Ameren Illinois Electric
WP 9: Tax Adjustment Information

Workpaper 9 Summary

Line No.	Tax Adjustment Information	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
1	Amortization of ITCs	$ (731)	C-5.5 Col D Ln 20	App 9 Col C Ln 1
2	Other Tax Adjs to Income If Any	(3,096)	C-5.2 Col D Ln 86 + Ln 97	App 9 Col C Ln 2

Ameren Illinois Electric
Investment Tax and Job Development Credits
For the Twelve Months Ended December 31, 2014
($000s)

MFR Schedule C-5.5

Line No.	Vintage Year	Total Electric Beginning Balance	Additions	Amortization	Ending Balance
	(A)	(B)	(C)	(D)	(E)
1	1973	$ -	$ -	$ -	$ -
2	1974	-	-	-	-
3	1975	22	-	22	-
4	1976	52	-	26	26
5	1977	95	-	32	63
6	1978	128	-	32	96
7	1979	172	-	34	138
8	1980	250	-	42	208
9	1981	191	-	27	164
10	1982	439	-	148	291
11	1983	480	-	125	355
12	1984	333	-	74	259
13	1985	660	-	124	536
14	1986	328	-	43	285
15	1987	15	-	2	13
16	1988	3	-	-	3
17	1989	-	-	-	-
18	1990	-	-	-	-
19	1991	2	-	-	2
20	Total	$ 3,170	$ -	$ 731	$ 2,439
21	Jurisdictional Allocation	72.72%	72.72%	72.72%	72.72%
22	Jurisdictional	$ 2,305	$ -	$ 532	$ 1,774

MFR Schedule C-5.2

Ameren Illinois Electric
Deferred Income Tax Expense
For the Twelve Months Ended December 31, 2014

Line No.	Deferred Tax Items	Electric	Other	Jurisdictional	
	(A)	(B)	(C)	(D)	
1	ARO Liability	$ (62,929)	$ 62,929	$ -	Other
2	Active VEBA	(3,038,587)	3,038,587	-	Other
3	Change in Injuries and Damages Reserve	(125,004)	125,004	-	Other
4	Change in Legal Expense Reserve	528,815	(528,815)	-	Other
5	Change in Uncollectible Accounts	8,582,636	(8,582,636)	-	Other
6	Deferred Compensation	856,274	(856,274)	-	Other
7	Employee Bonus Accrual	9,759,931	(9,759,931)	-	Other
8	FAS 106 Book/Tax (OPEB)	10,464,610	(10,464,610)	-	Other
9	FAS 106-2, Part D, Medicare Prescription	(498,467)	498,467	-	Other
10	Merger Costs - Debt Integration Costs	45,096	(45,096)	-	Other
11	Over/Under Accrual of Gross Receipts Tax	(12,226)	12,226	-	Other
12	Over/Under Accrual of Property Tax	942,272	(942,272)	-	Other
13	Pension Expense Allowed/Disallowed	48,258,041	(48,258,041)	-	Other
14	Purchase Account (IPC) - Class VI Tax	-	-	-	Other
15	Purchase Account (IPC) - Class VI Book	(6,082,706)	6,082,706	-	Other
16	Purchase Account - Post Closing Deductions	15,504,400	(15,504,400)	-	Other
17	Purchase Account - OPEB	(5,055,172)	5,055,172	-	Other
18	Purchase Account - Pension	(5,859,976)	5,859,976	-	Other
19	Purchase Account - Contingent Liabilitiy	24,469,320	(24,469,320)	-	Other
20	Purchase Account - Goodwill	(7,995,546)	7,995,546	-	Other
21	Severance Rate Case Settlement	(309,728)	309,728	-	Other
22	Tax Depreciation Step Up - Metro	1,386,801	(378,352)	1,008,449	Plant
23	Tax Reserve Interest - Current	(333,923)	333,923	-	Other
24	Tax Reserve Interest - Non Current	(381,180)	381,180	-	Other
25	Vacation Pay Accrual	17,186,506	(17,186,506)	-	Other
26	Automated Meter Reading Equipment	(556,499)	151,826	(404,673)	Plant
27	Casualty Loss 481a Adjustment	(8,914,459)	2,432,075	(6,482,384)	Plant
28	Section 174 - Research and Development	3,368,247	(918,937)	2,449,310	Plant
29	Book Depreciation on PA - Plant	249,099	(249,099)	-	Other
30	Book Loss on Reacquired Debt	(8,735,664)	2,383,295	(6,352,369)	Plant
31	Rate Case Expense	(909,457)	909,457	-	Other
32	Illinois Bad Debt Tracker	2,141,345	(2,141,345)	-	Other
33	Merger Initiatives	(1,227,755)	1,227,755	-	Other
34	Payroll Tax Adjustment	(1,126,374)	1,126,374	-	Other

Ameren Illinois Electric
Deferred Income Tax Expense
For the Twelve Months Ended December 31, 2014

MFR Schedule C-5.2

Line No.	Deferred Tax Items	Electric	Other	Jurisdictional	
	(A)	(B)	(C)	(D)	
35	Rabbi Trust	1,691,945	(1,691,945)	-	Other
36	Prepaid Insurance (12 Month Rule)	(3,587,056)	3,587,056	-	Other
37	Renewable Energy Compliance Cost	(4,153,761)	4,153,761	-	Other
38	Sec 1502 Adj to Pension and OPEB	(2,730)	2,730	-	Other
39	Reg Asset/Liability Rev Recon Adjustment	64,581,530	(64,581,530)	-	Other
40	Other Reg Assets and Liabilities	(3,654,908)	3,654,908	-	Other
41	Other Reg Assets and Liabilities (storm costs)	414,013	-	414,013	Distribution
42	Total Temporary Differences at IL 9.5%	147,806,774	(157,174,429)	(9,367,655)	
43	ARO Liability	65,333	(65,333)	-	Other
44	Change in Injuries and Damages Reserve	(430,474)	430,474	-	Other
45	Active Veba	2,875,552	(2,875,552)	-	Other
46	Change in Legal Reserve	(529,608)	529,608	-	Other
47	Change in Uncollectibles	(9,330,784)	9,330,784	-	Other
48	Deferred Compensation	(12,950)	12,950	-	Other
49	Employee Bonus Accrual	(11,045,363)	11,045,363	-	Other
50	FAS 106 Book/Tax (OPEB)	(3,896,164)	3,896,164	-	Other
51	FAS 106-2, Part D, Medicare Prescription	491,546	(491,546)	-	Other
52	Over/Under Accrual of Gross Receipts Tax	12,226	(12,226)	-	Other
53	Over/Under Accrual of Property Tax	(942,272)	942,272	-	Other
54	Purchase Account (IPC) - Class VI Book	(3,808,908)	3,808,908	-	Other
55	Purchase Account - Post Closing Deductions	3,902,469	(3,902,469)	-	Other
56	Purchase Account - OPEB	47,926	(47,926)	-	Other
57	Purchase Account - Pension	593,122	(593,122)	-	Other
58	Purchase Account - Goodwill	792	(792)	-	Other
59	Pension Expense Allowed/Disallowed	(48,969,587)	48,969,587	-	Other
60	Tax Depreciation Step Up - Metro	3,703	(1,010)	2,693	Plant
61	Tax Reserve Interest - Current	370,013	(370,013)	-	Other
62	Tax Reserve Interest - Non Current	1,418	(1,418)	-	Other
63	Vacation Pay Accrual	(17,186,506)	17,186,506	-	Other
64	Automated Meter Reading Equipment	44,873	(12,242)	32,631	Plant
65	Book Loss on Reacquired Debt	11,186,123	(3,051,838)	8,134,285	Plant
66	Illinois Bad Debt Tracker	3,439,451	(3,439,451)	-	Other

MFR Schedule C-5.2

Ameren Illinois Electric
Deferred Income Tax Expense
For the Twelve Months Ended December 31, 2014

Line No.	Deferred Tax Items	Electric	Other	Jurisdictional	
	(A)	(B)	(C)	(D)	
67	Payroll Tax Adjustment	1,126,374	(1,126,374)	-	Other
68	Prepaid Insurance	3,484,127	(3,484,127)	-	Other
69	Rabbi Trust	(1,691,945)	1,691,945	-	Other
70	Section 1502 Adj to Pension and OPEB	(8,190)	8,190	-	Other
71	Merger Initiatives	-	-	-	Other
72	Reg Asset/Liability Rev Recon Adjustment	101,641,526	(101,641,526)	-	Other
73	Other Reg Assets and Liabilities	7,262,880	(7,262,880)	-	Other
74	Other Reg Assets and Liabilities (storm costs)	-	-	-	Distribution
75	Total Temporary Differences at IL 7.75%	38,696,703	(30,527,095)	8,169,608	
76	Plant Temporary Differences Federal	313,372,507	(85,495,407)	227,877,100	Plant
77	Total Temporary Differences at IL 7.730576%	313,372,507	(85,495,407)	227,877,100	
78	ARO Liability	(4,064,502)	4,064,502	-	Other
79	Change in Injuries and Damages Reserve	(61,011)	61,011	-	Other
80	Obsolete Supplies Reserve	14,267	(3,892)	10,375	Plant
81	Book Loss on Reacquired Debt	378,002	(103,128)	274,874	Plant
82	FAS 158 Reversal	(15,224,148)	15,224,148	-	Other
83	Total Temporary Differences at IL 7.3%	(18,957,392)	19,242,641	285,249	
84		Various Rate	Various Rate	Various Rate	
85	DIT Expense(Benefit) on Temporary Differences - Federal	154,643,306	(82,752,363)	71,890,943	
86	Blended rate adjustment		1,667,323	1,667,323	
87	Plant Reg. Asset/Liability Amortization	1,928,643	(1,928,643)	-	Other
88	IL Rate Change	(1,637,012)	1,637,012	-	Other
89	Federal Net Operating Loss	(34,571,128)	34,571,128	-	Other

MFR Schedule C-5.2

Ameren Illinois Electric
Deferred Income Tax Expense
For the Twelve Months Ended December 31, 2014

Line No.	Deferred Tax Items	Electric	Other	Jurisdictional	
	(A)	(B)	(C)	(D)	
90	FIN 48 Adjustments	-	-	-	Other
91	Tax Law Change (Medicare Part D)	-	-	-	Other
92	Return and other adjustments	17,944,183	(17,944,183)	-	Other
93	Accum. Deferred Investment Tax Credit (a/c 255)	(731,742)	199,636	(532,106)	Plant
94	Deferred Income Tax Expense(Benefit) - Federal	137,576,250	(64,550,089)	73,026,160	
95		Various Rate	Various Rate	Various Rate	
96	DIT Expense(Benefit) on Temporary Differences - State	39,081,366	(17,519,757)	21,561,609	
97	Blended rate adjustment		(4,763,782)	(4,763,782)	
98	Bonus Modification	(8,206,446)	8,206,446	-	Other
99	Plant Reg. Asset/Liability Amortization	120,200	(120,200)	-	Other
100	IL Rate Change	148,316	(148,316)	-	Other
101	State Net Operating Loss	778,527	(778,527)	-	Other
102	FIN 48 Adjustments	-	-	-	Other
103	Tax Law Change (Medicare Part D)	-	-	-	Other
104	Illinois Coal Credit	(190,236)	190,236	-	Other
105	Return and other adjustments	216,645	(216,645)	-	Other
106	Deferred Income Tax Expense(Benefit) - State	31,948,372	(15,150,545)	16,797,827	
107	Total Deferred Income Tax Expense(Benefit)	$ 169,524,621	$ (79,700,634)	$ 89,823,987	

NOTES
Allocation Factors Used:

Labor	91.33%	From WPA-5a, Col. (D), Line 8
Plant	72.72%	From WPA-5a, Col. (D), Line 4
Revenue	63.60%	From WPA-5a, Col. (D), Line 10

Ameren Illinois Electric
WP 10: Other Revenue

Workpaper 10 Summary

Line No.	Other Revenue	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
1	Other Adjustments to Delivery Service Revenues	$ -	Workpaper 10 Part 1 Col B Ln 5	Sch FR A-3 Col C Ln 16
2	Total FERC Acct 450 - FERC Fm 1 Pg 300 Col B Ln 16 Entered in Col B	(6,220)	WPC-23 Col E Ln 2	App 10 Col C Ln 1
3	Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Entered in Col B	(178)	WPC-23 Col E Ln 9	App 10 Col C Ln 2
4	Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Entered in Col B	(9,599)	WPC-23 Col E Ln 17	App 10 Col C Ln 3
5	Total FERC Acct 456/457 - FERC Fm 1 Pg 300 Col B Ln 21 + Ln 22 Entered in Col B	(10,301)	WPC-23 Col E Ln 92 + 93	App 10 Col C Ln 4

Ameren Illinois Electric
Other Adjustments to Delivery Service Revenues

Workpaper 10 Part 1

Line No.	Description (A)	Amount (B)
1		$ -
2		-
3		-
4		-
5	To Sch FR A-3 Line 16 - Other Adjustments to Delivery Service Revenues	$ -

MFR Schedule C-23

Ameren Illinois Electric
Miscellaneous Operating Revenues
For the Twelve Months Ended December 31,
($000s)

Line No.	Account No.	Account Description	2011	2012	2013	2014	Electric Distribution
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	450	Forfeited Discounts	$ 12,043	$ 11,085	$ 9,409	$ 6,220	$ 6,220
2	451	Miscellaneous Service Revenues	250	647	(240)	178	178
3	453	Sales of Water and Water Power	-	-	-	-	-
4	454	Rent from Electric Property	9,351	10,601	10,245	11,237	9,599
5	455	Interdepartmental Rents	-	-	-	-	-
6	456/457	Other Electric Revenues (incl. InterCompany Revenues)	77,642	100,255	118,993	154,174	10,301
7		Total	$ 99,285	$ 122,588	$ 138,407	$ 171,808	$ 26,298
							WPC-23

Ameren Illinois Electric
Workpaper Supporting Miscellaneous Operating Revenues
For the Twelve Months Ended December 31, 2014

MFR Schedule WPC-23

Line No.	Account No.	Account Description	Per Books	Allocated to Distribution	Electric Distribution Amount	Notes
	(A)	(B)	(C)	(D)	(E)	(F)
1	450	Forfeited Discounts	$ (6,220)	100.00%	$ (6,220)	Distribution
2		Total FERC Acct 450 - FERC Fm 1 Pg 300 Col B Ln 16 Entered in Col C	$ (6,220)		$ (6,220)	
3	451001	Changing/Connection/Disconnect Fees	$ (118)	100.00%	$ (118)	Distribution
4	451002	Net Metering Interconnection Fee	(14)	100.00%	(14)	Distribution
5	451005	Cust Installations - Trouble Calls	(0)	100.00%	(0)	Distribution
6	451006	Cust Installations - Other Work	(15)	100.00%	(15)	Distribution
7	451008	Switching Fee - Deregulation	(1)	100.00%	(1)	Distribution
8	451009	CATV Pole Loading Administration Fee	(29)	100.00%	(29)	Distribution
9		Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Entered in Col C	$ (178)		$ (178)	
10	454001	Rentals - Pole Space	$ (4,399)	100.00%	$ (4,399)	Distribution
11	454002	Rentals - Other	(545)	68.96%	(376)	General Plant Allocation
12	454004	Rentals - Agricultural Lands	(133)	68.96%	(92)	General Plant Allocation
13	454006	Rentals - Facilities Int Customers	(1,019)	0.00%	-	Transmission
14	454007	Rentals - Facilities Other Cust	(3,826)	100.00%	(3,826)	Distribution
15	454AMS	Rentals - Facilities AMS	(1,271)	68.96%	(876)	General Plant Allocation
16	454UEC	Rentals - Facilities UEC	(43)	68.96%	(30)	General Plant Allocation
17		Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Entered in Col C	$ (11,237)		$ (9,599)	
18	456001	Other Electric Revenue	$ (55)	72.72%	$ (40)	Net Plant with General Plant - Electric Only
19	456005	Overhead Bill Other Party	(780)	91.33%	(712)	Electric T&D Labor Allocation
20	456007	Collect and Remit Taxes	(1,317)	100.00%	(1,317)	MUT Administrative Fee - Distribution
21	456010	Miscellaneous Billings	(159)	68.96%	(110)	General Plant Allocation
22	456011	Miscellaneous Bill Adjustments	13	100.00%	13	Distribution
23	456048	Renewable Energy Compliance RECC	4,154	0.00%	-	Other
24	456050	TAC Testing Application Fee	(0)	100.00%	(0)	Distribution
25	456051	Technical Applications Center Revenue	(25)	100.00%	(25)	Distribution
25	456060	Electric Convenience Fees	(39)	100.00%	(39)	Distribution
26	456100	Transmission of Electricity to Others	(15,870)	0.00%	-	Transmission
27	4561TU	Transmission Schedule True-Ups (456-100)	(7,937)	0.00%	-	Transmission

Ameren Illinois Electric
Workpaper Supporting Miscellaneous Operating Revenues
For the Twelve Months Ended December 31, 2014

MFR Schedule WPC-23

Line No.	Account No.	Account Description	Per Books	Allocated to Distribution	Electric Distribution Amount	Notes
	(A)	(B)	(C)	(D)	(E)	(F)
28	456AMB	AMBIT Energy	(518)	0.00%	-	Transmission
29	456APW	American Powernet	(165)	0.00%	-	Transmission
30	456BES	Bluestar Energy Services	(1,594)	0.00%	-	Transmission
31	456BIL	Company Use Billing	(1)	0.00%	-	Other
32	456BOC	BOC Energy Services	(407)	0.00%	-	Transmission
33	456CHA	Champion Energy	(768)	0.00%	-	Transmission
34	456CLV	Clearview Electric	(240)	0.00%	-	Transmission
35	456CNE	CNEI	(10,727)	0.00%	-	Transmission
36	456COC	Conoco, INC	(3,164)	0.00%	-	Transmission
37	456CTP	Caterpillar Company	(19)	100.00%	(19)	Wholesale Distribution Facility Charge
38	456DNP	Dynegy Power Marketing	(627)	100.00%	(627)	Wholesale Distribution Facility Charge
39	456DNR	Dominion Retail	(29)	0.00%	-	Transmission
40	456DTE	DTE Energy - Detroit Trading Company	(221)	0.00%	-	Transmission
41	456EED	Rider EEDR Revenues	(2,056)	0.00%	-	Other
42	456EEU	Rider EEDR Revenue - Unbilled	3,674	0.00%	-	Other
43	456EIP	EDF Industrial Power Service	(8)	0.00%	-	Transmission
44	456ESP	Energy Service Providers	(621)	0.00%	-	Transmission
45	456EXO	Exolon Energy	(720)	0.00%	-	Transmission
46	456FFD	City of Fairfield	(97)	0.00%	-	Transmission
47	456FIR	First Energy	(6,840)	0.00%	-	Transmission
48	456FTR	FTR Energy Services	(9)	0.00%	-	Transmission
49	456GBC	GBC Metals	(606)	0.00%	-	Transmission
50	456GLA	Glacial Energy	(197)	0.00%	-	Transmission
51	456IME	Illinois Municipal Electric Association	(4,794)	100.00%	(4,794)	Wholesale Distribution Facility Charge
52	456IME	Illinois Municipal Electric Association	(6,203)	0.00%	-	Transmission
53	456IPH	Illinois Power Holding	(34,739)	0.00%	-	Transmission
54	456IRO	Iron Energy LLC	(206)	0.00%	-	Transmission
55	456LIB	Liberty Power	(1,701)	0.00%	-	Transmission
56	456MAE	MidAmerican Energy Company	(3,353)	0.00%	-	Transmission
57	456MIS	MISO	(3,157)	0.00%	-	Transmission

Ameren Illinois Electric
Workpaper Supporting Miscellaneous Operating Revenues
For the Twelve Months Ended December 31, 2014

MFR Schedule WPC-23

Line No.	Account No.	Account Description	Per Books	Allocated to Distribution	Electric Distribution Amount	Notes
	(A)	(B)	(C)	(D)	(E)	(F)
58	456MTC	City of Mt. Carmel	(109)	100.00%	(109)	Wholesale Distribution Facility Charge
59	456MTC	City of Mt. Carmel	(382)	0.00%	-	Transmission
60	456NDE	Nordic Energy Services	(1,368)	0.00%	-	Transmission
61	456NEE	Next Era Energy	(527)	0.00%	-	Transmission
62	456NEW	City of Newton	(109)	100.00%	(109)	Wholesale Distribution Facility Charge
63	456NEW	City of Newton	(108)	0.00%	-	Transmission
64	456NOR	Norris Electric	(1,119)	100.00%	(1,119)	Wholesale Distribution Facility Charge
65	456NOR	Norris Electric	(1,342)	0.00%	-	Transmission
66	456PAL	Palmco Power	(148)	0.00%	-	Transmission
67	456PRA	Prairieland Services	(1,079)	0.00%	-	Transmission
68	456PUB	Public Power	(112)	0.00%	-	Transmission
69	456REA	Realgy	(211)	0.00%	-	Transmission
70	456SEP	Sempra Energy Trading Company	(3,082)	0.00%	-	Transmission
71	456SIP	Southern IL Power Coop	(2,361)	100.00%	(2,361)	Wholesale Distribution Facility Charge
72	456SIP	Southern IL Power Coop	(2,611)	0.00%	-	Transmission
73	456SMA	Smart Energy	(1,052)	0.00%	-	Transmission
74	456SOY	Soyland Coop	(4,480)	100.00%	(4,480)	Wholesale Distribution Facility Charge
75	456SOY	Soyland Coop	(5,458)	0.00%	-	Transmission
76	456STR	Strategic Energy	(7,375)	0.00%	-	Transmission
77	456SUE	Suez Energy Marketing	(614)	0.00%	-	Transmission
78	456SWC	Southwestern Electric Coop	(1,094)	100.00%	(1,094)	Wholesale Distribution Facility Charge
79	456SWC	Southwestern Electric Coop	(1,631)	0.00%	-	Transmission
80	456TPG	Term Power & Gas	(24)	0.00%	-	Transmission
81	456TRE	Texas Retail Energy	(564)	0.00%	-	Transmission
82	456VDE	Viridian Energy	(134)	0.00%	-	Transmission
83	456WPS	Western Power Services	(6,738)	0.00%	-	Transmission
84	456WVP	Wabash Valley Power Assoc	(3,059)	100.00%	(3,059)	Wholesale Distribution Facility Charge
85	456WVP	Wabash Valley Power Assoc	(3,215)	0.00%	-	Transmission
86	456WWC	Wayne-White Electric Coop	(596)	100.00%	(596)	Wholesale Distribution Facility Charge
87	456WWC	Wayne-White Electric Coop	(1,250)	0.00%	-	Transmission
88		Total FERC Acct 456 entered in Column C	$ (154,081)		$ (20,598)	
89	457320	Serv to Assoc - I/B Bill - UEC	$ (64)	91.33%	$ (59)	Electric T&D Labor Allocation
90	4573TN	Serv to Assoc - I/B Bill - ITC	(29)	91.33%	(26)	Electric T&D Labor Allocation
91		Total FERC Acct 457 entered in Column C	$ (93)		$ (85)	

Ameren Illinois Electric
Workpaper Supporting Miscellaneous Operating Revenues
For the Twelve Months Ended December 31, 2014

MFR Schedule WPC-23

Line No.	Account No.	Account Description	Per Books	Allocated to Distribution	Electric Distribution Amount	Notes
	(A)	(B)	(C)	(D)	(E)	(F)
92		Total FERC Fm 1 Pg 300 Col b Ln 21-22 Entered in Col C	$ (154,174)		$ (20,683)	
93	449WHS	Wholesale Distribution Facility Charge Adjustment [1]			10,381	Wholesale Distribution Facility Charge Refunds
94		Total Other Operating Revenues FERC Accts 450-457.2 - FERC Fm 1 Pg 300 Col B Ln 16 thru Ln 25 Entered in Col C	$ (171,808)		$ (26,298)	

NOTES

[1] Represents the actual provision for rate refunds associated with the wholesale distribution revenue increase filed with FERC. The rate refunds are recorded to account 449 related to wholesale distribuiton revenues recorded in account 456.

Ameren Illinois Electric
WP 11: Revenue Allocator Calculation

Workpaper 11 Summary

Line No.	Revenue Allocator Calculation	Amount ($000)	Source	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
1	DS Total Sales of Electricity ($ in 000s)	886,388	Workpaper 11 Part 1 Col C Ln 21	Sch FR A-2 Col C Ln 21
2	Total Sales of Electricity ($ in 000s)	1,393,611	Workpaper 11 Part 1 Col C Ln 25 [1]	Sch FR A-2 Col C Ln 22
3	Revenue Allocator (%)	63.60%	Workpaper 11 Part 1 Col C Ln 26	Sch FR A-2 Col C Ln 23

Notes:
[1] Total Sales of Electricity found in FERC Fm 1 Pg 300 Col B Ln 12

Ameren Illinois Electric
Revenue Allocation Calculation
($000s)

Workpaper 11 Part 1

Line No.	FERC Account	Function	Total
	(A)	(B)	(C)
1	**DS Revenues**		
2	FERC Account	Function	Total
2	440-Residentail sales		
3		Distribution	(553,190,631)
3		Other	(49,935,734)
4		Production	(144,146,626)
4		Transmission	(28,984,074)
5	440-Residentail Sales Total		(776,257,065)
5	442-Commercial and Industrial sales		
6		Distribution	(264,246,488)
6		Other	(40,709,458)
7		Production	(99,079,845)
7		Transmission	(14,413,632)
8	442-Commercial Sales Total		(418,449,423)
8	442-Industrial Sales		
9		Distribution	(44,319,524)
9		Other	(13,124,125)
10		Production	(67,609,793)
10		Transmission	(6,684,249)
11	442-Industrial Sales Total		(131,737,691)
11	444-Public street and highway lighting		
12		Distribution	(14,525,685)
12		Other	3,773,691
13		Production	(3,162,045)
13		Transmission	(544,453)
14	444-Public Street and Highway Lighting Total		(14,458,491)
14	445-Other sales to public authorities		
15		Distribution	(10,106,016)
15		Other	(1,311,438)
16		Production	(2,614,344)
16		Transmission	(389,074)
17	445-Other Sales to Public Authorities Total		(14,420,873)
17	447-Sales for resale		
18		Distribution	-
18		Other	-
19		Production	(38,287,097)
19		Transmission	-
20	447-Sales for Resale Total		(38,287,097)
20	Grand Total		(1,393,610,640)
21		Distribution	(886,388,345)
22		Other	(101,307,064)
23		Production	(354,899,750)
24		Transmission	(51,015,482)
25		Total	(1,393,610,640)
26		Distribution	63.60%
27		Other	7.27%
28		Production	25.47%
29		Transmission	3.66%
30		Total	100.00%

Ameren Illinois Electric
Revenue Allocation Activity and Consumption Type Mapping

Workpaper 11 Part 2

ACTIVITY TABLE		
AREZ	AREZ - ARES AFFILIATE AND NON-AFFILIATE US	Production
ASVC	ASVC - ANCILLARY SERVICES	Transmission
CCPC	CCPC - CONTRACTED CAPACITY CHARGE-NEW	Production
CCRB	CCRB - CAPACITY COST REIMBURSEMENT	Production
CTSF	CTSF - CONTINGENCY SUPPLY FACTOR	Production
CUCH	CUCH - CUSTOMER CHARGE	Distribution
CWCA	CWCA - CASH WORKING CAPITAL ADJ	Production
DAEC	DAEC - DAY AHEAD ENERGY CHARGE	Production
DRLA	DRLA - DEMAND RATE LIMITER CREDIT	Distribution
DSDL	DSDL - DISTRIBUTION DELIVERY CHARGE	Distribution
EDRU	EDRU - RIDER EDR UNCOLLECTIBLES	Other
EEAC	EEAC - ELECTRIC ENVIRONMENTAL ADJ	Other
EECY	EECY - ENERGY EFFICIENCY	Other
ENER	ENER - ENERGY	Production
FLOW	FLOW - FLOW-THRU COMPONENT OF BGS UNB	Production
HSEC	HSEC - HSS ENERGY CHARGE	Production
HSSC	HSSC - HSS SUPPLIER CHARGE	Production
HSSM	HSSM - HSS SUPPLY COST ADJ MKT SET. COST	Production
HSSP	HSSP - HSS CUPPLY COST ADJ-PROCUREMENT	Production
HSSU	HSSU - HSS SUPPLY COST ADJ UNCOLLECTIBLE	Production
HSSW	HSSW - HSS CUPPLY COST ADJ WORKING CAPITAL	Production
HZMA	HZMA - HAZARDOUS MATERIALS ADJ	Distribution
ICSF	ICSF - INDIVIDUAL CSF RATE	Production
LGCA	LGCA - LOCAL GOVERNMENT COMPLIANCE	Other
LGTC	LGTC - LIGHTING CHARGE	Distribution
MARG	MARG - MARGIN COMPONENT OF BGS UNBILLED	Production
MBGS	MBGS - MUNICIPAL BGS DISCOUNT (BGS CHARGES	Other
MFLO	MFLO - MUNICIPAL FREE SERVICE-FLO THR	Other
MIDV	MIDV - MISO INADVERTENT DISTRIBUTION	Production
MKSA	MKSA - MARKET SETTLEMENT COST ADJ	Production
MMAR	MMAR - MUNICIPAL FREE SERVICE-MARGIN	Other
MNFR	MNFR - MUNICIPAL FREE SERVICE	Other
MRLI	MRLI - MARKET SETTLEMENT-RTPL-I	Production
MRTP	MRTP - MARKET SETTLEMENT - RTP	Production
MTAX	MTAX - MUNICIPAL CONTRACT TAX DISCOUNT-SEC	Other
MTCH	MTCH - METER CHARGE	Distribution
MTRA	MTRA - METER RE-ASSIGNMENT CHG	Distribution
MUNI	MUNI - MUNICIPAL DISCOUNT (DS CHARGES)	Other
MVAF	MVAF - MV ADJUSTMENT FACTOR	Production
MVCC	MVCC - MV CAPACITY CHARGE	Production
MVEC	MVEC - MV ENERGY CHARGE	Production
MVRS	MVRS - MV RETAIL SUPPLY CHG SUMMER	Production
MVRW	MVRW - MV RETAIL SUPPLY CHG WINTER	Production
OFSM	OFSM - MV RETAIL SUPPLY CHG OFF PK SUMMER	Production
OFWT	OFWT - MV RETAIL SUPPLY CHG OFF PK WINTER	Production
ONSM	ONSM - MV RETAIL SUPPLY CHG ON PK SUMMER	Production
ONWT	ONWT - MV RETAIL SUPPLY CHG ON PK WINTER	Production
PEAF	PEAF - PURCHASED ELECTRIC ADJUSTMENT FACTO	Production
PECW	PECW - PURCH ELEC CASH WORKING CAPITAL ADJ	Production

Ameren Illinois Electric
Revenue Allocation Activity and Consumption Type Mapping

Workpaper 11 Part 2

PEOS	PEOS - PURCH ELEC OFF PEAK SUMMER	Production
PEOW	PEOW - PURCH ELEC OFF PEAK WINTER	Production
PEPS	PEPS - PURCH ELEC ON PEAK SUMMER	Production
PEPW	PEPW - PURCH ELEC ON PEAK WINTER	Production
PERS	PERS - PURCH ELEC SUMMER	Production
PERW	PERW - PURCH ELEC WINTER	Production
PESA	PESA - PURCH ELEC SUPPLY PROCURE ADJ	Production
PEUA	PEUA - PURCH ELEC UNCOLL ADJ	Production
PFP1	PFP1 - AUCTION PURCHASE - FP1	Production
PRTP	PRTP - AUCTION PURCHASE - RTP	Production
QFSA	QFSA - QF MARKET SETTLEMENT ADJ	Production
RARE	RARE - RATE REFUNDS	No 2010 Dollars
REDM	REDM - REACTIVE DEMAND CHARGE	Distribution
REEA	REEA - RENEWABLE ENERGY/ENERGY ASSISTANCE	Other
RICM	RICM - RTP INCREMENTAL METER CHARGE	Other
RINC	RINC - RESIDENTIAL INCREMENTAL CHARGE	Distribution
RPSP	RPSP - RIDER PSP PARTICIPATION CHG	Distribution
RRR0	RRR0 - RESIDENTIAL BALANCE REDUCTION PRGM	Production
RRR1	RRR1 - RATE RELIEF VARIABLE	Production
RRR2	RRR2 - RATE RELIEF FIXED	Production
RRR3	RRR3 - FIXED CREDIT (RATE RELIEF ON-GOING)	Production
RRR4	RRR4 - VARIABLE CREDITS (RATE RELIEF ON-GO	Production
RRR5	RRR5 - RATE RELIEF CREDIT-DS2	Production
RRR6	RRR6 - RATE RELIEF CREDIT-DS3	Production
RRRA	RRRA - RELIEF PROG-RESID BILL PAYMENT	Production
RRRM	RRRM - RELIEF PRG RES BAL REDUCT-SP HDSHP	Production
RRRN	RRRN - RELIEF PROG-RES SPACE HTG	Production
RRRS	RRRS - R/P-RESIDENTIAL RECONNECT ASSISTENC	Production
RRRT	RRRT - RELIEF PROG-RES SENIOR RATE RELI	Production
RRRU	RRRU - RELIEF PROG-NON RES SUPPLEMENTAL	Production
RSCH	RSCH - RTP SUPPLIER CHARGE - NEW	Production
RTEC	RTEC - REAL TIME ENERGY CHARGE	Production
SBAD	SBAD - SUPPLY BALANCING ADJUSTMENT	Production
SCON	SCON - CUSTOMER SALES - ON SYSTEM	SCON
SCON	SCON - CUSTOMER SALES - ON SYSTEM/Admin	SCON
SPCA	SPCA - SUPPLY COST ADJUSTMENT	Production
SPPA	SPPA - SUPPLY PROCUREMENT ADJ	Production

Ameren Illinois Electric
Revenue Allocation Activity and Consumption Type Mapping

Workpaper 11 Part 2

TKWH	TKWH - RIDER TS UNCOLLECTIBLES KWH	Transmission
TRFC	TRFC - TRANSFORMATION CHARGE	Distribution
TRKW	TRKW - TRANSMISSION SERVICE KW CHARGE	Transmission
TRMS	TRMS - TRANSMISSION SERVICE KWH CHARGE	Transmission
TSKW	TSKW - RIDER TS UNCOLLECTIBLES KW DEMAND	Transmission
UNCA	UNCA - UNCOLLECTIBLE ADJ	Production
1299	1299 - UCP/POR PROGRAM CHARGE	Other
MFLO	MFLO - MUNICIPAL FREE SERVICE-FLO THRU	Other
MIDV	MIDV - RTO INADVERTENT DISTRIBUTION	Production
PIPP	PIPP - PERCENT OF INC PAYMENT PROGRAM	Other
RRRV	RRRV - RELIEF PROG RESIDENTIAL STIMULUS	Production
TRMS	TRMS - TRANSMISSION SERVICE KWH CHARG	Transmission
AVBU	AVBU - AVERAGE BASE UNCOLLECTIBLE	Distribution
CFP1	CFP1 - FP CAPACITY CHARGES	Production
CRTP	CRTP - RTP CAPACITY CHARGES	Production
DERE	DERE - DEMAND - REVENUE	Production
IEDT	IEDT - ILLINOIS ELECTRIC DISTRIBUTION TAX	Distribution
RECC	RECC - RENEWABLE ENERGY COMPLIANCE COST	Production
UED8	UED8 - 6D UNCOLLECTIBLE ADJ 08-ELECTRIC DS	Other
UES8	UES8 - 6E UNCOLLECTIBLE ADJ 08-ELECTRIC SUPPLY	Other
UNED	UNED - 6H UNCOLLECTIBLE ADJ-ELECTRIC DS	Other
UNES	UNES - 6I UNCOLLECTIBLE ADJ-ELECTRIC SUPPLY	Other
CPCY	CPCY - SCH 10 CAPACITY	Transmission
ENIS	ENIS - ENERGY IMBALANCE SERVICE	Production
ENRG	ENRG - SCH 10 ENERGY	Transmission
FEPC	FEPC - FERC ELECTRIC PROGRAM COSTS	Transmission
MRSG	MRSG - RTO REVENUE SUFFICIENCY GUARANTEE	Production
NMSB	NMSB - NOMINATION SUBMITTALS/RESUBMITTALS	Distribution
NMSC	NMSC - NOMINATION SCHEDULING CHARGE	Distribution
NWIC	NWIC - NETWORK INTEGRATION CHARGE	Transmission
PPAD	PPAD - PRIOR PERIOD ADJUSTMENT	Production
RFRS	RFRS - RTO ANCILLARY REGULATION & FREQ RES	Production
RSGC	RSGC - RSG CHARGE	Production
RSVC	RSVC - REACTIVE SUPPLY/VOLTAGE CONT	Transmission
RTSB	RTSB - RATE STABILIZATION ADJ	Other
SPRS	SPRS - RTO ANCILLARY SPINNING	Production
SRRC	SRRC - SUMMER RATE RELIEF CREDIT	Other
SSCD	SSCD - SCHED SYS CTRL & DISP SERV	Transmission
SURS	SURS - RTO ANCILLARY SUPPLEMENTAL	Production
EIMA	EIMA - ENERGY INFRASTRUCTURE MODERNZTN ACT	Distribution
ASCV	ASCV - ASSET CONVERSION	Other

Ameren Illinois Electric
Revenue Allocation Activity and Consumption Type Mapping

Workpaper 11 Part 2

SCON TABLE		
1	1 Energy	Production
2	2 Customer Charge	Distribution
3	3 Energy - Base	Production
5	Demand	Production
9	9 Energy Adjustment - Total	Production
5F	5F Local Gvmt Compliance Adj Fixed (1)	Other
A9	A9 Illinois Infrastructure Tax	Other
BE	BE Taxable Lighting Charge - Non-Calendar	Distribution
CA	CA Lighting Charge - Illinois - Non-Calendar	Distribution
GV	GV Local Government Compliance Adj (1)	Other
GW	GW Excess Municipal Franchise Compensation Adj (1)	Other
7N	Excess Muni Franchise Fixed Chg Electric	Other
I2	I2 Renewable Energy	Other
I3	I3 Energy Assistance	Other
IC	IC Instrument Funding Charge Credit	Other
IF	IF Instrument Funding Charge	Other
IX	IX Instrument Funding Charge Excess	Other
SQ	SQ Single Bill Option Credit	Distribution
SR	SR Decommissioning Adjustment	Production
6	6 Energy - Hours Use Billing	Production
CT	CT TOD Customer Charge	Distribution
KW	KW Distribution Capacity Charge	Distribution
OP	OP Time-Of-Use Energy Credit	Production
SQ	Single Bill Option Credit	Distribution
TU	TU Transformation Charge	Distribution
WX	WX Adj to Maximum Energy Chg	Production
I9	I9 UG Cable in Dirt Charge	Distribution
K1	K1 Boundary Line Energy Charge (2)	Production
A4	Illinois Public Utilities Tax	Other
ZD	Non rev prin value	Other
ZE	Rev prin value	Other

Workpaper 12 Summary

Line No.	Short-Term Debt	Amount ($000)	Source	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
	Base Year			
1	Short-Term Debt Balance ($ in 000s)	$ -	WPC-5.4 Col B Ln 2	Sch FR D-1 Col C Ln 8
2	Cost of Short-Term Debt (%)	0.42%	WP (D-2) 2	Sch FR D-1 Col C Ln 20
3	Total Cost of Credit Facilities ($ in 000s)	$ 2,102	WP (D-1) 3	Sch FR D-1 Col C Ln 22
	Reconciliation			
4	Short-Term Debt Balance ($ in 000s)	$ -	WPC-5.4 Col B Ln 2	Sch FR D-1 Col D Ln 8
5	Cost of Short-Term Debt (%)	0.42%	WP (D-2) 2	Sch FR D-1 Col D Ln 20
6	Total Cost of Credit Facilities ($ in 000s)	$ 2,102	WP (D-1) 3	Sch FR D-1 Col D Ln 22

Ameren Illinois Electric
Workpaper Supporting Interest Synchronization
For the Twelve Months Ended December 31, 2014

MFR Schedule WPC-5.4

Line No.	Type of Capital	Amount	Proportion of Total	Cost of Each Type	Cost
	(A)	(B)	(C)	(D)	(E)
	BASE YEAR				
1	Long Term Debt	$ 2,060,322,879	48.61%	6.08%	2.96%
2	Short Term Debt	-	0.00%	0.42%	0.00%
3	Preferred Stock	58,779,625	1.39%	4.98%	0.07%
4	Common Stock	2,119,102,505	50.00%	9.14%	4.57%
5	Bank Facility Fees				0.05%
6	Total	$ 4,238,205,009	100.00%		7.65%
	RECONCILIATION YEAR				
7	Long Term Debt	$ 2,060,322,879	48.61%	6.08%	2.96%
8	Short Term Debt	-	0.00%	0.42%	0.00%
9	Preferred Stock	58,779,625	1.39%	4.98%	0.07%
10	Common Stock	2,119,102,505	50.00%	9.14%	4.57%
11	Bank Facility Fees				0.05%
12	Total	$ 4,238,205,009	100.000%		7.65%

MFR Schedule WP (D-2) 2

AMEREN ILLINOIS COMPANY
Historical and Forecasted Short-Term Debt and Cash Data

			MONEY POOL BORROWINGS			COMMERCIAL PAPER BORROWINGS						TOTAL NET ST DEBT						
MONTH	BALANCE OF GROSS SHORT TERM DEBT	TYPE OF BORROWING	AMOUNT OUTSTANDING	% OF TOTAL STD	INTEREST RATE	AMOUNT OUTSTANDING	% OF TOTAL STD	INTEREST RATE	TRADE DATE	MATURITY	AVG LENGTH IN DAYS	MONEY POOL CONTRIBUTIONS	TOTAL OUTSTANDING	AVG ORIGINAL DAYS TO MATURITY	WEIGHTED AVG INT RATE	INTEREST REQUIREMENT	COST OF ST DEBT	Cash & Equivalents
January 2014	$ 238,000,000	money pool	$ 238,000,000	100.0%	0.48%	$ -						$ -	$ 238,000,000	1.0	0.477%	$ 93,284	0.477%	$ 400,000
February	$ 234,000,000	money pool	$ 234,000,000	100.0%	0.31%	$ -						$ -	$ 234,000,000	1.0	0.312%	$ 60,055	0.312%	$ 1,700,000
March	$ 242,000,000	money pool	$ 242,000,000	100.0%	0.28%	$ -						$ -	$ 242,000,000	1.0	0.280%	$ 55,673	0.280%	$ 600,000
April	$ 238,000,000	money pool	$ 238,000,000	100.0%	0.32%	$ -						$ -	$ 238,000,000	1.0	0.318%	$ 62,241	0.318%	$ 300,000
May	$ 272,000,000	commercial paper	$ -	0.0%		$ 272,000,000	100.0%	0.330%	multiple	multiple	25.3	$ -	$ 272,000,000	25.3	0.330%	$ 73,775	0.330%	$ 900,000
June	$ 105,000,000	commercial paper	$ -	0.0%		$ 105,000,000	100.0%	0.310%	multiple	multiple	26.4	$ -	$ 105,000,000	26.4	0.310%	$ 26,753	0.310%	$ 1,600,000
July	$ 135,000,000	multiple	$ 20,000,000	14.8%	0.07%	$ 115,000,000	85.2%	0.300%	multiple	multiple	14.5	$ -	$ 135,000,000	12.5	0.266%	$ 29,507	0.266%	$ 200,000
August	$ 153,000,000	multiple	$ 30,000,000	19.6%	0.06%	$ 123,000,000	80.4%	0.310%	multiple	multiple	25.0	$ -	$ 153,000,000	20.3	0.261%	$ 32,819	0.261%	$ 600,000
September	$ 205,000,000	multiple	$ 16,000,000	7.8%	0.04%	$ 189,000,000	92.2%	0.290%	multiple	multiple	21.5	$ -	$ 205,000,000	19.9	0.270%	$ 45,575	0.270%	$ 500,000
October	$ 259,000,000	multiple	$ 18,000,000	6.9%	0.06%	$ 241,000,000	93.1%	0.310%	multiple	multiple	16.0	$ -	$ 259,000,000	15.0	0.293%	$ 62,293	0.293%	$ 600,000
November	$ 321,000,000	multiple	$ 21,000,000	6.5%	0.07%	$ 300,000,000	93.5%	0.350%	multiple	multiple	18.1	$ -	$ 321,000,000	17.0	0.332%	$ 87,510	0.332%	$ 3,600,000
December	$ 47,300,000	multiple	$ 15,300,000	32.3%	0.08%	$ 32,000,000	67.7%	0.580%	multiple	multiple	5.1	$ -	$ 47,300,000	3.8	0.418%	$ 16,261	0.418%	$ 700,000

MFR Schedule WP (D-1) 3

Ameren Illinois Company
Credit Facility Costs Analysis

2014 Extension One-Time Costs	IL CF
Arrangement fees	$654,762
Upfront fees to syndicate	$1,377,619
Misc. fees	$124,947
Total one-time costs - IL facility	$2,157,328
Non-Ameren (AIC) % of IL facility (a)	**54.55%**
Non-Ameren (AIC) portion of arrangement fees	$357,143
Non-Ameren (AIC) portion of upfront fees to syndicate	$751,429
Non-Ameren (AIC) portion of misc. fees to syndicate	$68,153
Total AIC portion of one-time costs for $1,100MM CF	$1,176,724

Annual Costs	IL CF
Facility fees (c)	$2,175,000
Administrative agent fees	$25,000
Total annual costs - IL facility	$2,200,000
Non-Ameren (AIC) % of IL facility (a)	54.55%
Non-Ameren (AIC) portion of Facility Fees (b)(c)	$1,050,000
Non-Ameren (AIC) portion of Administrative Agent Fees	$13,636
Total AIC portion of annual costs for $1,100MM CF	$1,063,636

Total Annual Costs and 2014 Extension One-Time Costs		
Annualized one-time costs of extension (d)	$235,345	
Annual costs	$1,063,636	
Total annualized one-time costs of extension and annual costs		$1,298,981
Total remaining annualize pre-extension one-time costs (see next page)		$803,049
Total annualized one-time costs and annual costs		$2,102,030

(a) Total facility size of $1,100mm less Ameren Corp.'s sublimit of $500mm.
(b) Calculated separate from Ameren Corp.'s facility fee since AIC's credit ratings place their fee rates at a lower rate than Ameren Corp.'s.
(c) Reflects pricing as of December 31, 2014.
(d) Based on five year life of facility.

Ameren Illinois Electric
WP 13: Long-Term Debt

Workpaper 13 Summary

Line No.	Long-Term Debt	Amount ($000)	Source	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
	Base Year			
1	Adjusted Long-Term Debt Balance ($ in 000s)	$ 2,060,323	WPC-5.4 Col B Ln 1	Sch FR D-1 Col C Ln 7
2	Cost of Long-Term Debt (%)	6.08%	D-3 Col L Ln 70	Sch FR D-1 Col C Ln 19
	Reconciliation			
3	Adjusted Long-Term Debt Balance ($ in 000s)	$ 2,060,323	WPC-5.4 Col B Ln 1	Sch FR D-1 Col D Ln 7
4	Cost of Long-Term Debt (%)	6.08%	D-3 Col L Ln 70	Sch FR D-1 Col D Ln 19

Ameren Illinois Company
Embedded Cost of Long-Term Debt
December 31, 2014

Line No.	Debt Issue Type, Coupon Rate (A)		Date Issued (B)	Maturity Date (C)	Principal Amount (D)	Face Amount Outstanding (E)	Unamortized Debt Discount or (Premium) (F)	Unamortized Debt Expense (G)	Carrying Value (H)	Coupon Interest Expense (I)	Amortization of Debt Discount or (Premium) (J)	Amortization of Debt Expense (K)	Annual Interest Expense (L)
	First Mortgage Bonds												
	AIC												
1	2.700%	Senior Sec Notes	08/20/12	09/01/22	400,000,000	400,000,000	110,400	2,504,516	397,385,084	10,800,000	14,400	326,676	11,141,076
2	3.250%	Senior Sec Notes	12/10/14	03/01/25	300,000,000	300,000,000	169,580	3,304,736	296,525,684	9,750,000	16,680	325,056	10,091,736
3	4.800%	Senior Sec Notes	12/10/13	12/15/43	280,000,000	280,000,000	1,446,643	3,429,748	275,123,609	13,440,000	50,028	118,608	13,608,636
4	4.300%	Senior Sec Notes	06/30/14	07/01/44	250,000,000	250,000,000	1,396,176	3,214,674	245,389,150	10,750,000	47,328	108,972	10,906,300
	CIPS												
5	6.125%	Series AA	12/15/98	12/15/28	60,000,000	60,000,000	188,376	267,868	59,543,756	3,675,000	13,536	19,248	3,707,784
6	6.700%	Series CC	06/14/06	06/15/36	61,500,000	61,500,000	242,778	440,922	60,816,300	4,120,500	11,292	20,508	4,152,300
	CILCO												
7	6.200%	Senior Secured Notes	06/14/06	06/15/16	54,000,000	54,000,000	28,584	88,182	53,883,234	3,348,000	19,056	58,788	3,425,844
8	6.700%	Senior Secured Notes	06/14/06	06/15/36	42,000,000	42,000,000	165,636	414,864	41,419,500	2,814,000	7,704	19,296	2,841,000
	IP												
9	6.250%	Senior Sec Notes	06/14/06	06/15/16	75,000,000	75,000,000	21,474	157,626	74,820,900	4,687,500	14,316	105,084	4,806,900
10	6.125%	Senior Sec Notes	11/20/07	11/15/17	250,000,000	250,000,000	80,185	728,665	249,191,150	15,312,500	27,492	249,828	15,589,820
11	6.250%	Senior Sec Notes	04/08/08	04/01/18	337,000,000	143,512,000	108,654	351,351	143,051,995	8,969,500	33,432	108,108	9,111,040
12	9.750%	Senior Sec Notes	10/23/08	11/15/18	350,000,000	273,787,500	1,673,059	1,054,719	271,059,722	26,694,281	431,566	272,065	27,397,912
13	6.084%	Senior Sec Notes	10/23/08	11/15/18	50,000,000	39,112,500	-	-	39,112,500	2,379,605	-	-	2,379,605
	Pollution Control Bonds												
	IP												
14	5.700%	Series 1994A	02/15/94	02/01/24	35,615,000	5,000	286	78	4,636	285	31	9	325
	CILCO											-	
15	5.900%	PCB Series H	08/01/93	08/01/23	32,000,000	5,000	-	18	4,982	295	-	2	297
		Total Mortgage and Pollution Control Bonds			$ 2,577,115,000	$ 2,228,922,000	$ 5,631,831	$ 15,957,967	$ 2,207,332,202	$ 116,741,466	$ 686,861	$ 1,732,248	$ 119,160,575
	Net (Gain)/Loss on Reacquired Debt												
	Central Illinois Public Service Company Legacy Reacquired Debt:												
16	Variable	2004 Series	04/17/08	07/01/25				$ 565,992	$ (565,992)			$ 53,904	$ 53,904
17	13.625%	FMB Series U	03/31/86	01/01/16				62,283	(62,283)			57,492	57,492
18	9.125%	FMB Series T	05/31/92	05/01/22				461,376	(461,376)			62,208	62,208
19	8.500%	FMB Series W	12/15/98	04/01/21				657,172	(657,172)			103,764	103,764
20	6.375%	PCB Series B	01/01/93	05/01/28				170,016	(170,016)			12,672	12,672
21	6.750%	PCB Series C	06/01/93	06/01/28				75,006	(75,006)			5,556	5,556
22	5.850%	PCB Series A	08/01/93	08/01/26				57,260	(57,260)			4,908	4,908
23	6.375%	PCB Series 1993A	12/22/04	06/01/25				242,298	(242,298)			23,076	23,076
24	5.900%	PCB Series B-2	12/20/04	05/01/28				236,026	(236,026)			17,592	17,592
25	5.700%	PCB Series C-2	12/20/04	08/01/26				172,760	(172,760)			14,808	14,808
26	7.610%	Series 97-2	09/15/10	06/01/17				266,945	(266,945)			110,460	110,460
27	5.500%	Series 2000A	03/09/00	08/31/22				132,940	(132,940)			17,340	17,340
28	5.950%	Series C-1 due '26	01/16/14	08/15/26				364,319	(364,319)			31,452	31,452
29	5.700%	Series C-2 due '26	01/16/14	08/15/26				33,600	(33,600)			2,880	2,880

MFR Schedule D-3

Line No.	Debt Issue Type, Coupon Rate (A)		Date Issued (B)	Maturity Date (C)	Principal Amount (D)	Face Amount Outstanding (E)	Unamortized Debt Discount or (Premium) (F)	Unamortized Debt Expense (G)	Carrying Value (H)	Coupon Interest Expense (I)	Amortization of Debt Discount or (Premium) (J)	Amortization of Debt Expense (K)	Annual Interest Expense (L)
	Central Illinois Light Company Legacy Reacquired Debt:												
30	Variable	PCB Series 2004	04/17/08	10/01/39				292,842	(292,842)			11,832	11,832
31	Variable	PCB Series 2004	04/17/08	10/01/26				75,294	(75,294)			6,408	6,408
32	7.730%	FMB	07/17/06	06/01/16				77,472	(77,472)			51,648	51,648
33	7.730%	FMB	07/17/06	06/01/36				286,380	(286,380)			13,320	13,320
34	9.625%	FMB	02/20/92	01/01/22				188,748	(188,748)			26,964	26,964
35	9.250%	FMB	03/02/92	01/01/22				182,616	(182,616)			26,088	26,088
36	9.250%	FMB	02/20/92	01/01/22				123,396	(123,396)			17,628	17,628
37	11.375%	PCB Series C	09/01/92	02/01/18				61,716	(61,716)			20,016	20,016
38	6.125%	PCB Series B	09/12/93	08/01/23				34,093	(34,093)			3,972	3,972
39	6.200%	PCB Series A	10/01/93	08/01/23				29,458	(29,458)			3,432	3,432
40	8.200%	FMB	04/30/03	01/01/22				982,345	(982,345)			138,684	138,684
41	7.800%	FMB	04/30/03	02/01/23				189,532	(189,532)			23,208	23,208
42	6.500%	PCB Series E	12/22/04	10/01/39				209,088	(209,088)			8,448	8,448
43	6.500%	PCB Series F	12/22/04	10/01/26				20,022	(20,022)			1,704	1,704
44	5.900%	PCB Series 1993	01/16/14	08/01/23				115,257	(115,257)			13,428	13,428
	Illinois Power Company Legacy Reacquired Debt:												
45		Series 1997 A,B,C	05/28/08	03/01/18				954,135	(954,135)			293,580	293,580
46		Series 2001 Non-AMT	05/20/08	03/01/18				918,957	(918,957)			282,756	282,756
47		Series 2001 AMT	05/20/08	03/01/18				372,333	(372,333)			114,564	114,564
48	7.500%	MB due 2025	12/01/04	07/15/25				300,355	(300,355)			28,380	28,380
49	7.500%	MB due 2025	04/01/96	07/01/25				(139,482)	139,482			(13,284)	(13,284)
50	9.375%	MB due 2016	03/22/93	02/01/23				1,091,034	(1,091,034)			133,596	133,596
51	8.875%	MB due 2008	03/22/93	02/01/23				550,074	(550,074)			67,356	67,356
52	10.750%	FMB due 2015	03/01/95	12/01/24				399,721	(399,721)			40,308	40,308
53	Variable	FMB due 2028	05/01/01	11/01/28				708,654	(708,654)			51,228	51,228
54	multiple	9.875%-12.625% FMB	multiple	07/01/16				9,954	(9,954)			6,636	6,636
55	multiple	12%-14.5% FMB & Debs	09/12/86	09/01/16				370,240	(370,240)			222,144	222,144
56	Variable	PCB due 2017	05/01/01	03/01/17				74,958	(74,958)			34,596	34,596
57	10.750%	PCB C due 2013	12/15/93	11/01/28				1,024,718	(1,024,718)			74,076	74,076
58	11.625%	FMB due 2014	05/01/94	02/01/24				230,208	(230,208)			25,344	25,344
59	10.750%	PCB due 2017	07/29/87	04/01/17				179,712	(179,712)			79,872	79,872
60	7.625%	PCB F,G & H due 2016	06/02/97	04/01/32				1,193,976	(1,193,976)			69,216	69,216
61	5.400%	PCB due 2028	03/06/98	03/01/28				235,420	(235,420)			17,880	17,880
62	IP Capital MIPS		05/30/00	12/01/43				1,905,724	(1,905,724)			65,904	65,904
63	IP Financing I TOPRS		09/30/01	01/01/45				2,019,960	(2,019,960)			67,332	67,332
64	6.250%	Senior Sec Notes	08/27/12	09/01/22				33,627,656	(33,627,656)			4,386,216	4,386,216
65	9.750%	Senior Sec Notes	08/27/12	09/01/22				23,573,112	(23,573,112)			3,071,826	3,071,826
66	5.700%	PCB 94A due '24	01/16/14	02/01/24				2,585,262	(2,585,262)			284,616	284,616
67	5.400%	PCB 98A & '98B due '28	01/16/14	03/01/28				516,186	(516,186)			39,204	39,204
68		Total Net (Gain)/Loss on Reacquired Debt						$ 79,069,119	$ (79,069,119)			$ 10,328,238	$ 10,328,238
69		Total Long-Term Debt			$ 2,577,115,000	$ 2,228,922,000	$ 5,631,831	$ 95,027,086	$ 2,128,263,083	$ 116,741,466	$ 686,861	$ 12,060,486	$ 129,488,813
70		Embedded Cost of Long-Term Debt											6.084%
71								Less: Remaining CWIP Accruing AFUDC:	$ 81,863,013				
72								**Average Adjusted Long-Term Debt Balance:**	**$ 2,046,400,070**				

Notes: Column (H) = Columns (E) + (F) + (G)
Column (L) = Columns (I) + (J) + (K)
Embedded Cost of Long-Term Debt = Column (L) ÷ (H)

Ameren Illinois Electric
WP 14: Preferred Stock

Workpaper 14 Summary

Line No.	Preferred Stock	Amount ($000)	Source	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
	Base Year			
1	Adjusted Preferred Stock Balance ($ in 000s)	$ 58,780	WPC-5.4 Col B Ln 3	Sch FR D-1 Col C Ln 6
2	Cost of Preferred Stock (%)	4.98%	D-4 Col G Ln 16	Sch FR D-1 Col C Ln 18
	Reconciliation			
3	Adjusted Preferred Stock Balance ($ in 000s)	$ 58,780	WPC-5.4 Col B Ln 3	Sch FR D-1 Col D Ln 6
4	Cost of Preferred Stock (%)	4.98%	D-4 Col G Ln 16	Sch FR D-1 Col D Ln 18

MFR Schedule D-4

Ameren Illinois Company
Embedded Cost of Preferred Stock
December 31, 2014

	Stock Issue Type, Dividend Rate (A)	Date Issued (B)	Shares Outstanding (C)	Amount Outstanding (D)	Premium or (Discount) (E)	Issue Expense (F)	Net Proceeds (G)	Annual Dividends (H)
1	$ 5.160 Series, Perpetual, $100 par	1-Nov-59	50,000	5,000,000	$ 9,709	$ 34,665	4,975,044	258,000
2	$ 4.920 Series, Perpetual, $100 par	1-Oct-52	49,289	4,928,900	123,223	116,416	4,935,707	242,502
3	$ 4.900 Series, Perpetual, $100 par	1-Nov-62	73,825	7,382,500			7,382,500	361,743
4	$ 4.250 Series, Perpetual, $100 par	1-May-54	50,000	5,000,000			5,000,000	212,500
5	$ 4.000 Series, Perpetual, $100 par	1-Nov-46	144,275	14,427,500		493,719	13,933,781	577,100
6	$ 6.625 Series, Perpetual, $100 par	1-Oct-93	124,274	12,427,375		490,787	11,936,588	823,314
7	$ 4.080 Series, Perpetual, $100 par	24-Apr-50	45,224	4,522,400	89,734		4,612,134	184,514
8	$ 4.260 Series, Perpetual, $100 par	1-Nov-50	16,621	1,662,100	3,317		1,665,417	70,805
9	$ 4.700 Series, Perpetual, $100 par	10-Mar-52	18,429	1,842,900			1,842,900	86,616
10	$ 4.420 Series, Perpetual, $100 par	11-Feb-53	16,190	1,619,000			1,619,000	71,560
11	$ 4.200 Series, Perpetual, $100 par	23-Sep-54	23,655	2,365,500			2,365,500	99,351
12	$ 7.750 Series, Perpetual, $100 par	21-Jun-94	4,542	454,200	(4,075)		450,125	35,201
13			$ 616,324	$ 61,632,375	$ 221,908	$ 1,135,587	$ 60,718,696	$ 3,023,205

14 Less: Remaining CWIP Accruing AFUDC = $ 2,336,279

15 **Average Adjusted Preferred Stock Balance = $ 58,382,417**

16 **Average Embedded Cost of Preferred Stock = 4.98%**

17 Notes:

Column (G) = Columns (D) + (E) - (F)
Embedded Cost of Preferred Stock = Column (H) / Column (G)

Workpaper 14a Summary

Line No.	Common Stock	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
	Base Year			
1	Adjusted Common Stock Balance ($ in 000s)	$ 2,119,103	WPC-5.4 Col B Ln 4	Sch FR D-1 Col C Ln 5
	Reconciliation			
2	Adjusted Common Stock Balance ($ in 000s)	$ 2,119,103	WPC-5.4 Col B Ln 4	Sch FR D-1 Col D Ln 5

Ameren Illinois Electric
WP 15: Construction Work in Progress

Workpaper 15 Summary

Line No.	Construction Work in Progress	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
1	CWIP Not Included in Projected Plant Additions	$ 1,055	B-7 Col B Ln 2	Sch FR B-1 Col C Ln 26

MFR Schedule B-7

Ameren Illinois Electric
Construction Work in Progress
As Of December 31, 2014
($000s)

Line No.	Description (A)	Jurisdictional CWIP Balance (B)
1	Actual Balance of Construction Work in Progress (CWIP)	
2	Not Subject to AFUDC	$ 1,055 [1]

NOTES
[1] There were no construction projects that exceeded 5% of the total CWIP balance at December 31, 2014. See WPB-7 for a listing of projects.

Ameren Illinois Electric
Workpaper Supporting Construction Work in Progress
As of December 31, 2014

MFR Schedule WPB-7

Line No.	Project	Description	Total CWIP at 12/31/2014 Not Subject to AFUDC	Items Included in Plant Additions Adjustment	Payables for CWIP Not Subject to AFUDC	Total CWIP at 12/31/2014 Not Subject to AFUDC
	(A)	(B)	(C)	(D)	(E)	(F) = (C) - (D) - (E)
1	J04W1	Data Center Capacity Additions- AIC	$ 1,607,615	$ 1,170,268	$ 437,347	$ -
2	J04X0	Data Center Upgrade Project - AIC	698,554	1,658		696,896
3	25690	Meredosia - Revenue Grade Metering	103,732	103,732		-
4	28808	Alta-351 - New Site for Sub Rebuild	76,789	971		75,818
5	J03ZC	Mt. Vernon 11th -Rebuild 34-4kV Sub	64,863	64,863		-
6	J048T	MAP27 Centralia CKT 153,150,131&132	58,411	58,411		-
7	J01HF	Huff - Bulk Sub Site Acquisition	57,073	18,141		38,932
8	J06Q5	Granite City 17th St - Replace ATO	55,023	55,023		-
9	J01HK	Bloomington-Powerhouse Sub-Rebuild	40,153			40,153
10	J0487	MAP14 HV Pole Marion Crab Orchard	35,923			35,923
11	J02QM	(MAP) AMI Integrated Ops Center	28,788	28,788		-
12	J048D	MAP15 Rebuild Ashley to R51&Main	25,858	25,858		-
13	J03D0	MATTOON IL T12 Fixture Replacement	25,174			25,174
14	J0517	PS - Macomb Wks Prop Swap	23,316			23,316
15	J01NF	Sauget - New Site for 34-4kV Sub	19,488	19,488		-
16	J06QN	Albion Elm St - Replace ATO	19,252	19,252		-
17	J01GW	(MAP16) ALBION-GRAYVILLE X04-720	19,038			19,038
18	J060S	MAP14 OLNEY-NEWTON 69KV Y36-765	17,797			17,797
19	J048S	MAP27 CKT tie BeeHollow 222&Peabody	16,832			16,832
20	J048Q	MAP27 WFrankfort T06-503 & S47-576	15,670			15,670
21	J00DD	(MAP) Adv Metering Infrastructure	13,486		13,486	-
22	J0489	MAP14 HV Pole Anna to Ohio River	12,936	12,936		-
23	J0480	MAP10 Eldorado Dist Cap Add M09-143	11,043			11,043
24	26722	MAP Metropolis Loop-69 kv Automtn	9,850			9,850
25	J06W1	Glendale - 69kV Line Terminal Work	8,558	8,558		-
26	28794	Old Shawneetown -New Site for Rebld	7,242	7,242		-
27	J03ZL	Reddick - New Site for Bulk Sub	7,199	7,199		-
28	J0488	MAP14 HV Pole Anna Whitehill Jct	6,491	6,491		-
29	J06W0	Adams - 69kV Line Terminal Work	5,751	5,751		-
30	J04BD	DEC-(MAP) RBLD 3PH PRI LN SE MTZ	5,518			5,518
31	J0242	(MAP) Smart Grid Tools 2013	5,400			5,400
32	J0473	MAP7 DA MOWEAQUA 521-ASSUMPTION 507	3,019			3,019
33	J047V	MAP7 DA O'Fallon CKT 242 to 310	2,128			2,128
34	J04Z6	AIC Kansas, West - Paris -South	1,976		119	1,858
35	J046Z	MAP7 DA TAYLORVILLE W-TAYLORVILLE E	1,715			1,715
36	J0471	MAP7 DA WATSEKA Z06-537 TO Z05-550	1,605			1,605

Ameren Illinois Electric
Workpaper Supporting Construction Work in Progress
As of December 31, 2014

MFR Schedule WPB-7

Line No.	Project	Description	Total CWIP at 12/31/2014 Not Subject to AFUDC	Items Included in Plant Additions Adjustment	Payables for CWIP Not Subject to AFUDC	Total CWIP at 12/31/2014 Not Subject to AFUDC
	(A)	(B)	(C)	(D)	(E)	(F) = (C) - (D) - (E)
37	J049J	(MAP) QUINCY - PRIMARY DISTRIBUTION	1,272			1,272
38	J05DZ	MAP11 Sparta Spacer University Dr	1,160			1,160
39	J0474	MAP7 DA WATSEKA Z06-538 TO Z05-549	917			917
40	J05JD	BLM-(MAP) HI VLTG DIST AUTO L6612	893			893
41	27751	Gallatin - New Bulk Sub	841		841	-
42	J047X	MAP7 DA Tamarack Sub & 3 CKTS	837			837
43	J05JF	LIN-(MAP) HI-V DA ATO L3442 L3467	573			573
44	J047T	MAP7 DA Herrin CKT 575 to 549	496			496
45	J06WD	Mt. Vernon 11th - Land Purchase	394	394		-
46	J047W	MAP7 DA O'Fallon CKT 245 to 256	280			280
47	28806	Alta-351 - Rebuild 34-4 on New Site	265			265
48	J04QT	Jacksonville Anna - Remove-Retire	166			166
49	J03GN	Charleston EIU - Remove-Retire Sub	112			112
50	J06C3	Marshall Sub - Add 69kV Line Termin	106			106
51	J05V9	Fargo -69 kV Reroute	77			77
52	J05VB	Mapleridge -69 kV Reroute	75			75
53	J043T	Bartonville FDR 22 U/G RELO -ADM	10	(10)		20
54	Total CWIP at 12/31/2014 Not Subject to AFUDC					$ 1,054,930
55	Total CWIP Balance as of 12/31/2014					200,406,517
56	5% Threshold for Schedule B-7.1					$ 10,020,326

Ameren Illinois Electric
WP 16: OPEB Liability

Workpaper 16 Summary

Line No.	OPEB Liability	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
	Additional DS Jurisdictional Rate Base Items			
1	OPEB Liability	$ 3,262	B-2.12 Col B Ln 8	Sch FR B-1 Col C Ln 34
	ADIT - Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs			
2	OPEB Liability	$ (1,343)	B-2.12 Col B Ln 9	App 4 Col C Ln 26

MFR Schedule B-2.12

Ameren Illinois Electric
Other Post Employment Benefits Liability Adjustment
As of December 31, 2014
($000s)

Line No.	Description (A)	Total (B)	Reference (C)
1	2014 Year End OPEB Liability [1]	$ 3,791	Acct 253 Minors 080 and 081 net of Purchase Accounting
2	Ratio allocated to Ameren Illinois Electric	65.28%	Total Company Direct Labor O&M without A&G (WPA-5a)
3	Ameren Illinois Electric Total	$ 2,475	Line 1 x Line 2
4	Allocation to Electric Production	-44.33%	WPB-2.6b Line 9 x Line 11
5	Electric Production Subtotal	$ (1,097)	Line 3 x Line 4
6	Ameren Illinois Electric Transmission & Distribution Subtotal	$ 3,572	Line 3 - Line 5
7	Allocation to Electric Distribution	91.33%	Wages and Salaries Allocator (WPA-5a)
8	OPEB Liability Allocable to Electric Distribution	$ 3,262	Line 6 x Line 7
9	Accumulated Deferred Income Taxes	(1,343)	Combined Tax Rate * Line 8
10	OPEB Liability Net of ADIT	$ 1,919	Line 8 - Line 9

NOTES
[1] 2014 Year end OPEB Liability balance is contra liability positive balance

PURPOSE OF ADJUSTMENT
To adjust rate base for per books OPEB liability balance.

Workpaper 17 Summary

Line No.	Customer Advances	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
1	Customer Advances Transmission	$ (12,065)	WPB-1 Col E Ln 1	App 1 Col C Ln 23
2	Customer Advances for Construction	$ (12,698)	WPB-1 Col G Ln 1	App 1 Col D Ln 23
3	Line Extension Deposits	$ (21,603)	WPB-1 Col F Ln 1	App 1 Col E Ln 23

MFR Schedule WPB-1

Ameren Illinois Electric
Customer Advances for Construction
As of December 31, 2014

Line No.	Account No.	Account Description	Total	Total Electric	Transmission	Distribution	Gas
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	252	Customer Advances for Construction	$ (46,365,668)	$ (33,667,485)	$ (12,064,592)	$ (21,602,892)	$ (12,698,183)

Ameren Illinois Electric
Workpaper Supporting WP 18 Summary
($000s)

Line No.	Account Description	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
	DS Rate Base Adjs for Projected Plant Additions and Accum Res Adjs			
1	Deferred Income Tax Adjustment	$ (7,579)	B-2.2 Col C Ln 12	
2	2014 Production Retiree Capital Adjustment to ADIT	2	B-2.3 Col B Ln 5	
3	2014 Incentive Compensation Earnings Per Share Capital Adjustment to ADIT	2	B-2.4 Col B Ln 5	
4	2014 Performance Share Unit Program Capital Adjustment to ADIT	8	B-2.5 Col B Ln 5	
5	Accum Deferred Inc Taxes related to Projected Plant	$ (7,567)	Sum of Line 1 through Line 4	Sch FR B-1 Col C Ln 40a
	Projected Plant Additions			
6	2014 Distribution Plant	$ 364,294	B-2.2 Col C Ln 6	
7	2014 Production Retiree	(190)	B-2.3 Col B Ln 3	
8	2014 Incentive Comp EPS	(265)	B-2.4 Col B Ln 3	
9	2014 PSUP	(980)	B-2.5 Col B Ln 3	
10	Total 2014 Distribution Plant	362,860	Sum of Line 6 through Line 9	App 1 Col C Ln 31
11	2014 General Plant	$ 55,935	B-2.2 Col C Ln 9	App 1 Col C Ln 32
12	2014 Intangible Plant	$ 30,707	B-2.2 Col C Ln 3	App 1 Col C Ln 33
	Projected Depreciation Reserve Adj for Removal Spend			
13	Distribution Plant Total Removal and Salvage	7,593	WPB-2.2b Col C Ln 6	
14	2014 Production Retiree Capital Adjustment to Accumulated Depreciation	7	B-2.3 Col B Ln 4	
15	2014 Incentive Compensation Earnings Per Share Capital Adjustment to Accumulated Depreciation	9	B-2.4 Col B Ln 4	
16	2014 Performance Share Unit Program Capital Adjustment to Accumulated Depreciation	34	B-2.5 Col B Ln 4	
17	Distribution Plant Forecasted Depreciation Reserve Adj for Removal Spend	$ 7,643	Sum of Line 13 through Line 16	App 1 Col D Ln 38
18	G&I Plant Forecasted Depreciation Reserve Adj for Removal Spend	$ 5,877	WPB-2.2b Col D Ln 6	App 1 Col D Ln 39

MFR Schedule B-2.2

Ameren Illinois Electric
Plant Additions Ratemaking Adjustment
For the Year Ending December 31, 2014
($000s)

Line No.	Account No.	Title of Plant Function	Total Additions	Total Retirements [1]	Net Additions	Reference
	(A)	(B)	(C)	(D)	(E)	(F)
1		Intangible Plant Allocated to Electric Dist (WPA-5a)			68.96%	WPA-5a
2		**Electric Intangible Plant**				
3	301- 303	Subtotal - Electric Intangible Plant	$ 30,707	$ (0)	$ 30,707	WPB-2.2a
4		Intangible Plant Allocated to Electric Dist	21,174	(0)	21,174	Line 1 x Line 3
5		**Electric Distribution Plant**				
6	360-374	Subtotal - Electric Distribution Plant	364,294	27,196	337,098	WPB-2.2a
7		General Plant Allocated to Electric Dist (WPA-5a)			68.96%	WPA-5a
8		**Electric General Plant**				
9	389-399	Subtotal - Electric General Plant	55,935	21,050	34,884	WPB-2.2a
10		General Plant Allocated to Electric Dist	38,571	14,516	24,055	Line 7 x Line 9
11		**Total Electric Plant in Service**	$ 424,039	$ 41,712	$ 382,328	
12		Deferred Income Tax Adjustment	$ (7,579)			WPB-2.2e

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

PURPOSE OF ADJUSTMENT
To reflect adjustments for plant additions in 2015.

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
For the Year Ending December 31, 2014
($000s)

MFR Schedule WPB-2.2a

Line No.	Account No.	Title of Plant Function	Additions 2015	Retirements [1] 2015	Net Additions 2015
	(A)	(B)	(C)	(D)	(E)
1		**Electric Intangible Plant**			
2	301- 303	Subtotal - Electric Intangible Plant	$ 30,707	$ (0)	$ 30,707
3		**Electric Distribution Plant**			
4	360-374	Subtotal - Electric Distribution Plant	364,294	27,196	337,098
5		**Electric General Plant**			
6	389-399	Subtotal - Electric General Plant	55,935	21,050	34,884

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

PURPOSE OF ADJUSTMENT
To reflect adjustments for plant additions in 2015.

MFR Schedule WPB-2.2b

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
For the Year Ending December 31, 2014
($000s)

Line No.	Description	Ratio	Distribution Plant 2014	General Plant 2014
	(A)	(B)	(C)	(D)
1	Projected Retirements		$ 27,196	$ 21,050
2	Ratio of Cost of Removal to Retirements	40.86%		
3	Adjustment for Cost of Removal		11,112	8,601
4	Ratio of Salvage to Retirements	-12.94%		
5	Adjustment for Salvage		(3,519)	(2,724)
6	Total Removal and Salvage		$ 7,593	$ 5,877
	Reference	WPB-2.2d	WPB-2.2a	WPB-2.2a

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
For the Year Ending December 31, 2014
($000s)

MFR Schedule WPB-2.2c

Line No.	Retirements	2010	2011	2012	2013	2014	Average 2010-2014	Reference
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Intangible Plant	-	-	(0)	-	-	(0)	FERC Form 1, pages 205 - 207
2	Distribution Plant	28,015	26,041	20,194	23,240	38,490	27,196	FERC Form 1, pages 205 - 207
3	General Plant	16,594	22,230	15,863	29,847	20,717	21,050	FERC Form 1, pages 205 - 207

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
For the Year Ending December 31, 2014
($000s)

MFR Schedule WPB-2.2d

Line No.	Description	2010	2011	2012	2013	2014	Average 2010-2014	Reference
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Retirements	$ (46,611)	$ (50,030)	$ (39,424)	$ (58,362)	$ (67,129)	$ (52,311)	Schedule B-6a
2	Cost of Removal	(12,911)	(15,051)	(20,872)	(29,746)	(28,290)	(21,374)	Schedule B-6a
3	Salvage	3,133	4,537	11,408	7,216	7,554	6,769	Schedule B-6a
4	Ratio of Cost of Removal to Retirements						40.86%	
5	Ratio of Salvage to Retirements						-12.94%	

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
For the Year Ending December 31, 2014
($000s)

MFR Schedule WPB-2.2e

Line No.	Description	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2015 Distribution Plant Additions	$364,294	1.725%	3.750%	3.750%	$ 6,283	$ 13,661	$ 13,661	$ 7,378	$ 7,378	$ 701	$ 2,337	$ 3,038
2	2015 General Plant Additions	38,571	1.654%	14.290%	14.290%	638	5,512	5,512	4,874	4,874	463	$ 1,544	$ 2,007
3	2015 Intangible Plant	21,174	4.268%	33.330%	33.330%	904	7,057	7,057	6,154	6,154	585	$ 1,949	$ 2,534
	Total	$424,039				$ 7,825	$ 26,230	$ 26,230	$ 18,406	$ 18,406	$ 1,749	$ 5,830	$ 7,579

NOTES
[1] State Income Tax Rate 9.50%
[2] Federal Income Tax Rate 35.00%
[3] Book Depreciation Rates reflect the rate divided by two to align with the calculation of Tax Depreciation Rates
[4] Column (B), Line 1 equals total Distribution Portion of 2014 Additions
[5] Column (B), Line 2-3 equals total Distribution Portion of 2014 Additions allocated by ASP 68.96%

MFR Schedule B-2.3

Ameren Illinois Electric
Production Retiree Adjustment
For the Year Ending December 31, 2014
($000s)

Line No.	Description	Ameren Illinois Electric Capital	Reference
	(A)	(B)	(C)
1	2015 Production Retiree Capital	$ (261)	WPB-2.3a
2	Allocation to Electric Distribution	72.72%	Net Plant Allocator (WPA-5a)
3	Adjustment to Electric Distribution Utility Plant	(190)	Line 1 x Line 2
4	Adjustment to Accumulated Depreciation	(7)	Line 6
5	Adjustment to Accumulated Deferred Income Taxes	2	WPB-2.3d
6	Adjustment to Depreciation Expense	$ (7)	WPB-2.3d x 2

PURPOSE OF ADJUSTMENT
Adjust rate base to remove capitalized production retiree costs for 2015.

MFR Schedule WPB-2.3a

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For the Year Ending December 31, 2014
($000s)

Line No.	Description	Pensions	OPEBs	Total	Reference
	(A)	(B)	(C)	(D)	(E)
1	2015 Production Retiree Costs	$ 1,166	$ (395)		WPB-2.3b
2	Ratio allocated to Ameren Illinois	100.00%	100.00%		
3	Allocation to Ameren Illinois	1,166	(395)	$ 772	Line 1 x Line 2
4	Allocation to Electric	100.00%	100.00%		
5	Electric Subtotal	1,166	(395)	772	Line 3 x Line 4
6	Portion Requested for Recovery in DS Rates	0.00%	0.00%	0.00%	
7	Requested Recovery Amount in DS Rates	-	-	-	Line 5 x Line 6
8	Total Production Retiree Adjustment	(1,166)	395	(772)	Line 7 - Line 5
9	Expense Portion	66.20%	66.20%		100% - line 11
10	Production Retiree Adjustment - Expense	(772)	261	(511)	Line 8 x Line 9
11	Capital Portion	33.80%	33.80%		WPB-2.3b
12	Production Retiree Adjustment - Capital	$ (394)	$ 133	$ (261)	Line 8 x Line 11
				To Sch. B-2.3	

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For the Year Ending December 31, 2014
($000s)

MFR Schedule WPB-2.3b

Line No.	Description	Ameren Illinois Total	Reference
	(A)	(B)	(C)
1	Total 2015 Pension Expense	$ 43,700	Per Actuary
2	Retiree Pension Expense Allocation Percentage	14.2%	Per Actuary
3	Retiree Pension Expense	6,200	Line 1 * Line 2
4	Production Ratio	18.81%	WPB-2.6c
5	Production Expense	1,166	Line 3 x Line 4
6	Portion Transferred to Capital	33.80%	WPB-2.3c
7	Portion Charged to Capital	$ 394	Line 5 x Line 6
8	Total 2015 OPEB Expense	$ 6,000	Per Actuary
9	Retiree OPEB Expense Allocation Percentage	-25.9%	Per Actuary
10	Retiree OPEB Expense	(1,600)	Line 8 * Line 9
11	Production Ratio	24.67%	WPB-2.6d
12	Production Expense	(395)	Line 10 x Line 11
13	Portion Transferred to Capital	33.80%	WPB-2.3c
14	Portion Charged to Capital	$ (133)	Line 12 x Line 13

MFR Schedule WPB-2.3c

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2014
($000s)

2015 Projected

Line No.	Co Labor (A)	Capital (B)	Capital % (C)	Reference (D)
1	AIC Contract	$ 69,676	34.01%	
2	AIC Management	67,283	33.59%	
3	AIC Total	$ 136,959	33.80%	Weighted Average

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
For Year Ended December 31, 2014
($000s)

MFR Schedule WPB-2.3d

Line No.	Account Description	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2015 Production Retiree	$ (190)	1.725%	3.750%	3.750%	$ (3)	$ (7)	$ (7)	$ (4)	$ (4)	$ (0)	$ (1)	$ (2)
2	Total	$ (190)				$ (3)					$ (0)	$ (1)	$ (2)

NOTES
[1] State Income Tax Rate 9.50%
[2] Federal Income Tax Rate 35.00%
[3] Column (B) equals total Electric multiplied by Net Plant Allocator 72.72%

MFR Schedule B-2.4

Ameren Illinois Electric
Incentive Compensation Adjustment
For Year Ended December 31, 2014
($000s)

Line No.	Description	Ameren Illinois Electric Capital	Reference
	(A)	(B)	(C)
1	2015 Incentive Compensation Capital	$ (364)	WPB-2.4a
2	Allocation to Electric Distribution	72.72%	Net Plant Allocator (WPA-5a)
3	Adjustment to Electric Distribution Utility Plant	(265)	Line 1 x Line 2
4	Adjustment to Accumulated Depreciation	(9)	Line 6
5	Adjustment to Accumulated Deferred Income Taxes	2	WPB-2.4d
6	Adjustment to Depreciation Expense	$ (9)	WPB-2.4d x 2

PURPOSE OF ADJUSTMENT
To remove incentive compensation for 2015 for which AIC is not seeking recovery.

MFR Schedule WPB-2.4a

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
For Year Ended December 31, 2014
($000s)

Line No	Description	Ameren Illinois Stand Alone	Ameren Services Allocated to AIC	Ameren Illinois Total	Reference
	(A)	(B)	(C)	(D)	(E)
1	2015 Incentive Compensation	$ 831	$ 3,631		WPB-2.4b
2	Ratio allocated to Ameren Illinois	100.00%	38.31%		WPB-2.4c
3	Allocation to Ameren Illinois	831	1,391	$ 2,222	Line 1 x Line 2
4	Allocation to Electric	65.28%	65.28%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	542	908	1,451	Line 3 x Line 4
6	Portion Requested for Recovery	0.00%	0.00%	0.00%	
7	Requested Recovery Amount	-	-	-	Line 5 x Line 6
8	Total Incentive Compensation Adjustment	(542)	(908)	(1,451)	Line 7 - Line 5
9	Capital Portion	27.79%	23.52%		WPB-2.4b
10	Incentive Compensation Adjustment - Capital	$ (151)	$ (214)	$ (364)	Line 8 x Line 9

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
For Year Ended December 31, 2014

MFR Schedule WPB-2.4b

2015 Projected

Line No.	Corporation	Total	Directors & Managers	Officers	Adjustment	Officers Adjusted
	(A)	(B)	(C)	(D)	(E)	(E)
1	AMS	$ 7,781,123	$ 3,591,087	$ 4,190,037	$ 558,658	$ 3,631,379
2	AIC	2,205,531	1,246,720	958,811	127,838	830,972
		Total	O&M	Capital	O&M %	Capital %
3	ALT - AMS	7,781,123	5,950,672	1,830,451	76.48%	23.52%
4	ALT - IL REGULATED	2,205,531	1,592,586	612,945	72.21%	27.79%

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
For Year Ended December 31, 2014

MFR Schedule WPB-2.4c

2015 - AMS allocated labor ALT by Corp

Line No.	Corp. (A)	2015 (B)
1	ADC	$ 28,186
2	AIC	15,295,194
3	AMC	2,797,775
4	ITC	3,104,725
5	UEC	18,704,091
6	Total	$ 39,929,971

	Corp.	2015
7	ADC	0.07%
8	AIC	38.31%
9	AMC	7.01%
10	ITC	7.78%
11	UEC	46.84%
12	Total	100.00%
13	AIC Total	38.31%

To WPB-2.4a

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
For Year Ended December 31, 2014
($000s)

MFR Schedule WPB-2.4d

Line No.	Account Description	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2015 Incentive Comp	$ (265)	1.725%	3.750%	3.750%	$ (5)	$ (10)	$ (10)	$ (5)	$ (5)	$ (1)	$ (2)	$ (2)
2	Total	$ (265)				$ (5)					$ (1)	$ (2)	$ (2)

NOTES
[1] State Income Tax Rate 9.50%
[2] Federal Income Tax Rate 35.00%
[3] Column (B) equals total Electric multiplied by Net Plant Allocator 72.72%

MFR Schedule B-2.5

Ameren Illinois Electric
Performance Share Unit Program Adjustment
For the Year Ending December 31, 2014
($000s)

Line No.	Description	Ameren Illinois Electric Capital	Reference
	(A)	(B)	(C)
1	2015 Performance Share Unit Program Capital	$ (1,347)	WPB-2.5a
2	Allocation to Electric Distribution	72.72%	Net Plant Allocator (WPA-5a)
3	Adjustment to Electric Distribution Utility Plant	(980)	Line 1 x Line 2
4	Adjustment to Accumulated Depreciation	(34)	Line 6
5	Adjustment to Accumulated Deferred Income Taxes	8	WPB-2.5d
6	Adjustment to Depreciation Expense	$ (34)	WPB-2.5d x 2

PURPOSE OF ADJUSTMENT
To remove costs associated with the Performance Share Unit Program (PSUP) for 2015.

MFR Schedule WPB-2.5a

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2014
($000s)

Line No.	Description	Ameren Illinois Stand Alone	Ameren Services allocated to AIC	Ameren Illinois Total	Reference
	(A)	(B)	(C)	(D)	(E)
1	2015 PSUP Costs	$ 3,482	$ 12,287		WPB-2.5b
2	Ratio allocated to Ameren Illinois	100.00%	38.31%		WPB-2.5c
3	Allocation to Ameren Illinois	3,482	4,706	$ 8,188	Line 1 x Line 2
4	Allocation to Electric	65.28%	65.28%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	2,273	3,072	5,345	Line 3 x Line 4
6	Portion Requested for Recovery	0.00%	0.00%	0.00%	
7	Requested Recovery Amount	-	-	-	Line 5 x Line 6
8	Total PSUP Adjustment	(2,273)	(3,072)	(5,345)	Line 7 - Line 5
9	Capital Portion	27.46%	23.53%		WPB-2.5b
10	PSUP Adjustment - Capital	$ (624)	$ (723)	$ (1,347)	Line 8 x Line 9
				To Sch. B-2.5	

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2014

MFR Schedule WPB-2.5b

2015 Projected

Line No.	Corporation	2015 Total	
	(A)	(B)	
1	ALT - AMS	$ 12,286,577	
2	ALT - IL REGULATED	3,481,641	
		2015 O&M %	2015 Capital %
3	ALT - AMS	76.47%	23.53%
4	ALT - IL REGULATED	72.54%	27.46%

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2014

MFR Schedule WPB-2.5c

2015 - AMS allocated labor by Corp

Line No.	Corp.	2015
	(A)	(B)
1	ADC	$ 28,186
2	AIC	15,295,194
3	AMC	2,797,775
4	ITC	3,104,725
5	UEC	18,704,091
6	Total	$ 39,929,971
7	Corp.	2015
8	ADC	0.07%
9	AIC	38.31%
10	AMC	7.01%
11	ITC	7.78%
12	UEC	46.84%
13	Grand Total	100.00%
14	AIC Total	38.31%

To WPB-2.5a

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2014
($000s)

MFR Schedule WPB-2.5d

Line No.	Account Description	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2015 PSUP	$ (980)	1.725%	3.750%	3.750%	$ (17)	$ (37)	$ (37)	$ (20)	$ (20)	$ (2)	$ (6)	$ (8)
2	Total	$ (980)				$ (17)					$ (2)	$ (6)	$ (8)

NOTES
[1] State Income Tax Rate 9.50%
[2] Federal Income Tax Rate 35.00%
[3] Column (B) equals total Electric multiplied by Net Plant Allocator 72.72%

Ameren Illinois Electric
WP 19: Materials and Supplies Balances

Workpaper 19 Summary

Line No.	Materials and Supplies Balances	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
1	Distribution Materials and Supplies Balance	48,903	B-8.1 Col E Ln 7	App 1 Col C Ln 49
2	Accts Payable Related to Materials and Supplies	(6,302)	B-8.1 Col E Ln 9	App 1 Col C Ln 50

MFR Schedule B-8.1

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

Line No.	Description	2011	2012	2013	2014
	(A)	(B)	(C)	(D)	(E)
1	Jurisdictional Total Materials and Supplies Balances - Year-End	$ 38,601	$ 46,415	$ 50,380	$ 48,903
2	Accounts Payable Percentage Related to Materials and Supplies [1]	12.89%	12.89%	12.89%	12.89%
3	Accounts Payable Related to Materials and Supplies	4,975	5,982	6,493	6,302
4	Materials and Supplies Net of Related Accounts Payable	$ 33,627	$ 40,433	$ 43,888	$ 42,601

Calculation of Adjustment

5	Total Materials and Supplies Balances - Year-End	$ 68,761
6	Jurisdictional Allocation Factor	71.12%
7	Jurisdictional General Materials and Supplies Balances - Year-End	$ 48,903
8	Matls and Supplies Net of Accts Payable (Ln 12 multiplied by 1.0 minus Ln 2)	42,601
9	Adjustment	$ (6,302)

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

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

MFR Schedule WPB-8.1a

WPB-8.1c

Line No.	Description	General Materials and Supplies (Account 154)	Stores Expense Undistributed (Account 163)	Total Materials and Supplies Balances	Jurisdictional Allocation Factor	Jurisdictional Materials and Supplies Balances	Accounts Payable Percentage Related to Materials and Supplies	Accounts Payable Related to Jurisdictional Materials and Supplies
	(A)	(B)	(C)	(D) = (B) + (C)	(E)	(F) = (D) x (E)	(G)	(H) = (F) x (G)
1	January 2011	$ 46,341	$ 2,235	$ 48,576	73.80%	$ 35,849	12.89%	$ 4,620
2	February 2011	47,396	2,349	49,745	73.80%	36,711	12.89%	4,731
3	March 2011	48,048	2,229	50,277	73.80%	37,104	12.89%	4,782
4	April 2011	48,025	1,857	49,882	73.80%	36,813	12.89%	4,744
5	May 2011	48,753	1,333	50,086	73.80%	36,963	12.89%	4,764
6	June 2011	48,712	1,792	50,503	73.80%	37,272	12.89%	4,803
7	July 2011	49,702	1,650	51,352	73.80%	37,898	12.89%	4,884
8	August 2011	49,542	1,122	50,664	73.80%	37,390	12.89%	4,819
9	September 2011	49,561	2,220	51,781	73.80%	38,215	12.89%	4,925
10	October 2011	49,968	640	50,608	73.80%	37,349	12.89%	4,813
11	November 2011	50,715	2,038	52,753	73.80%	38,932	12.89%	5,017
12	December 2011	49,997	2,308	52,305	73.80%	38,601	12.89%	4,975
13	January 2012	$ 50,264	$ 2,477	$ 52,741	74.18%	$ 39,123	12.89%	$ 5,042
14	February 2012	50,816	1,961	52,778	74.18%	39,150	12.89%	5,046
15	March 2012	51,592	2,281	53,873	74.18%	39,963	12.89%	5,150
16	April 2012	53,572	2,318	55,890	74.18%	41,459	12.89%	5,343
17	May 2012	53,728	2,162	55,890	74.18%	41,459	12.89%	5,343
18	June 2012	54,266	2,291	56,557	74.18%	41,954	12.89%	5,407
19	July 2012	55,353	2,097	57,450	74.18%	42,616	12.89%	5,492
20	August 2012	55,683	1,809	57,493	74.18%	42,648	12.89%	5,496
21	September 2012	57,490	2,380	59,870	74.18%	44,412	12.89%	5,724
22	October 2012	57,740	1,767	59,507	74.18%	44,143	12.89%	5,689
23	November 2012	60,003	1,630	61,634	74.18%	45,720	12.89%	5,892
24	December 2012	59,740	2,831	62,571	74.18%	46,415	12.89%	5,982

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

MFR Schedule WPB-8.1a

WPB-8.1c

Line No.	Description	General Materials and Supplies (Account 154)	Stores Expense Undistributed (Account 163)	Total Materials and Supplies Balances	Jurisdictional Allocation Factor	Jurisdictional Materials and Supplies Balances	Accounts Payable Percentage Related to Materials and Supplies	Accounts Payable Related to Jurisdictional Materials and Supplies
	(A)	(B)	(C)	(D) = (B) + (C)	(E)	(F) = (D) x (E)	(G)	(H) = (F) x (G)
25	January 2013	$ 58,905	$ 2,440	$ 61,345	74.77%	$ 45,868	12.89%	$ 5,911
26	February 2013	61,115	1,821	62,936	74.77%	47,058	12.89%	6,065
27	March 2013	61,849	1,838	63,687	74.77%	47,619	12.89%	6,137
28	April 2013	62,871	1,492	64,363	74.77%	48,124	12.89%	6,202
29	May 2013	63,959	1,305	65,264	74.77%	48,798	12.89%	6,289
30	June 2013	65,616	1,818	67,434	74.77%	50,420	12.89%	6,498
31	July 2013	63,285	1,470	64,755	74.77%	48,418	12.89%	6,240
32	August 2013	66,939	1,284	68,223	74.77%	51,011	12.89%	6,574
33	September 2013	65,222	2,831	68,053	74.77%	50,883	12.89%	6,558
34	October 2013	64,979	1,971	66,950	74.77%	50,058	12.89%	6,451
35	November 2013	66,039	2,069	68,108	74.77%	50,925	12.89%	6,563
36	December 2013	64,526	2,854	67,381	74.77%	50,380	12.89%	6,493
37	January 2014	$ 68,116	$ 2,739	$ 70,855	71.12%	$ 50,392	12.89%	$ 6,494
38	February 2014	68,972	3,070	72,041	71.12%	51,236	12.89%	6,603
39	March 2014	68,983	2,569	71,552	71.12%	50,888	12.89%	6,558
40	April 2014	70,066	2,194	72,260	71.12%	51,391	12.89%	6,623
41	May 2014	69,234	2,492	71,726	71.12%	51,011	12.89%	6,574
42	June 2014	68,524	2,534	71,058	71.12%	50,536	12.89%	6,513
43	July 2014	67,986	2,605	70,590	71.12%	50,204	12.89%	6,470
44	August 2014	69,497	2,943	72,439	71.12%	51,519	12.89%	6,640
45	September 2014	68,219	2,857	71,076	71.12%	50,549	12.89%	6,515
46	October 2014	66,862	3,014	69,876	71.12%	49,696	12.89%	6,405
47	November 2014	65,670	3,447	69,117	71.12%	49,156	12.89%	6,335
48	December 2014	65,651	3,111	68,761	71.12%	48,903	12.89%	6,302

MFR Schedule WPB-8.1b

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

Line No.	Description	General Materials and Supplies (Account 154) Ameren Illinois Total	Stores Expense Undistributed (Account 163) Ameren Illinois Total
	(A)	(B)	(C)
1	January 2011	46,341,209	2,234,846
2	February 2011	47,395,993	2,348,558
3	March 2011	48,047,733	2,228,782
4	April 2011	48,025,441	1,856,904
5	May 2011	48,752,659	1,332,900
6	June 2011	48,711,771	1,791,718
7	July 2011	49,702,058	1,649,654
8	August 2011	49,541,584	1,122,306
9	September 2011	49,561,492	2,219,753
10	October 2011	49,968,203	639,877
11	November 2011	50,715,006	2,037,917
12	December 2011	49,997,038	2,308,390
13	January 2012	50,264,146	2,476,598
14	February 2012	50,816,283	1,961,279
15	March 2012	51,591,786	2,280,920
16	April 2012	53,571,649	2,318,387
17	May 2012	53,727,513	2,162,014
18	June 2012	54,265,736	2,290,932
19	July 2012	55,353,139	2,096,714
20	August 2012	55,683,225	1,809,425
21	September 2012	57,490,060	2,380,356
22	October 2012	57,740,492	1,766,931
23	November 2012	60,003,072	1,630,484
24	December 2012	59,739,891	2,830,980

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

MFR Schedule WPB-8.1b

Line No.	Description	General Materials and Supplies (Account 154) Ameren Illinois Total	Stores Expense Undistributed (Account 163) Ameren Illinois Total
	(A)	(B)	(C)
25	January 2013	58,905,423	2,439,838
26	February 2013	61,115,232	1,821,148
27	March 2013	61,849,062	1,837,597
28	April 2013	62,870,990	1,492,057
29	May 2013	63,958,748	1,304,845
30	June 2013	65,615,569	1,818,347
31	July 2013	63,285,345	1,470,028
32	August 2013	66,939,468	1,283,848
33	September 2013	65,222,358	2,830,833
34	October 2013	64,978,880	1,970,705
35	November 2013	66,039,243	2,069,104
36	December 2013	64,526,257	2,854,251
37	January 2014	68,115,822	2,739,422
38	February 2014	68,971,532	3,069,774
39	March 2014	68,982,549	2,569,348
40	April 2014	70,066,035	2,194,038
41	May 2014	69,233,705	2,491,868
42	June 2014	68,524,480	2,533,547
43	July 2014	67,985,609	2,604,610
44	August 2014	69,496,678	2,942,786
45	September 2014	68,218,887	2,857,118
46	October 2014	66,862,007	3,013,945
47	November 2014	65,670,493	3,446,723
48	December 2014	65,650,647	3,110,821

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

MFR Schedule WPB-8.1c

Line No.	Description	Ameren Illinois Total	
		Total Company	Distribution
	(A)	(B)	(C)
1	12/31/2011 General Materials & Supplies	49,997,038	36,899,389
2	Percentage		73.80%
3	12/31/2012 General Materials & Supplies	59,739,891	44,314,278
4	Percentage		74.18%
5	12/31/2013 General Materials & Supplies	64,526,257	48,244,265
6	Percentage		74.77%
7	12/31/2014 General Materials & Supplies	65,650,647	46,692,563
8	Percentage		71.12%

Ameren Illinois Electric
Stuatory Tax Rates (1)

Workpaper 20 Summary

Line No.	Description	Percentage	To (Rate MAP-P Schedule)
	(A)	(B)	(C)
1	Federal Tax Rate	35.0%	Sch FR C-4 Col C Ln 1
2	State of Illinois Tax Rate	9.5%	Sch FR C-4 Col C Ln 2

(1) Represents the statutory tax rates in effect for 2014. Source: Tax Department

Workpaper 21 Summary

Ameren Illinois Electric
Performance Metrics Penalty (%)
Twelve Months Ended December 31, 2014

Line No.	Description (A)	Value - Plan Year (B)	Reference (C)	To (Rate MAP-P Schedule) (D)
1	System Average Interruption Frequency Index (SAIFI) Penalty	0.00%	Report under Rider MAP-M	
2	Customer Average Interruption Duration Index (CAIDI) Penalty	0.00%	Report under Rider MAP-M	
3	Electric Service Reliability Targets Penalty	0.00%	Report under Rider MAP-M	
4	Estimated Electric Bills Penalty	0.00%	Report under Rider MAP-M	
5	Consumption on Inactive Electric Meters and Electric Uncollectible Expense Penalty	0.00%	Report under Rider MAP-M	
6	Performance Metrics Penalty (%)	0.00%	Sum of Line 1 through Line 5	Sch FR D-1 Col D Ln 15

NOTES

The Value-Plan Year for lines 1 through 5 will be determined based on the values approved by the Commission in accordance with the provision of Rider MAP-M.

Ameren Illinois Electric
WP 22: Other Rate Base Items

Workpaper 22 Summary

Line No.	Additional DS Jurisdictional Rate Base Items	Amount ($000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
	Other Rate Base Items - Adjustments			
1	Vacation Reserves Adjustment	(14,222)	B-2.14 Col B Ln 6	Sch FR B-1 Col C Ln 34a

MFR Schedule 2.13

Ameren Illinois Electric
Other Rate Base Items - Adjustments
As of December 31, 2014
($000s)

Line No.	Description	Amount	Reference
	(A)	(B)	(C)
1	Accured Vacation Liability		
2	Vacation Reserves Balance at Year End 2014	$ (23,854)	Total FERC Account 242-010
3	Electric allocation	65.28%	Total Company Direct Labor O&M w/o A&G (WPA-5a)
4	Allocation to Electric	$ (15,572)	Line 2 x Line 3
5	Allocation to Electric Distribution	91.33%	Wages and Salaries Allocator (WPA-5a)
6	Adjustment to Electric Distribution	$ (14,222)	Line 4 x Line 5
7	Accumulated Deferred Income Taxes	5,856	Combined Tax Rate * Line 6
8	Accrued Vacation Liability Net of ADIT	$ (8,366)	Line 6 - Line 7

PURPOSE OF ADJUSTMENT
To adjust rate base for per books Vacation Reserve balance.