

Ameren Illinois Electric
Jurisdictional Rate Base Summary by ICC Account
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Reference (C)	Electric Distribution Account Balances Before Adjustments (D)	Rate-making Adjustments (E)	Adjusted Test Year Electric Distribution Rate Base (F)
1		Electric Intangible Plant				
2	301- 303	Subtotal - Electric Intangible Plant	Sch. B-4	\$ 81,917	\$ 21,174	\$ 103,091
3		Electric Distribution Plant				
4	360-374	Subtotal - Distribution Plant	Sch. B-4	5,270,346	337,222	5,607,568
5		Electric General Plant				
6	389-399	Subtotal - Electric General Plant	Sch. B-4	319,333	38,571	357,904
7		Total Electric Plant in Service	Sch. B-4	5,671,595	396,967	6,068,562
8		Reserve For Accumulated Depreciation				
9	108	Intangible Plant	Sch. B-4	31,834	6,796	38,630
10	108	Distribution Plant	Sch. B-4	2,521,779	176,014	2,697,793
11	108	General Plant	Sch. B-4	88,731	8,573	97,304
12		Total Accumulated Reserve for Depreciation		2,642,344	191,382	2,833,726
13		Net Plant		3,029,251	205,585	3,234,836
14		Adjustments:				
15	107	CWIP Not Subject to AFUDC	Sch. B-7	1,055	-	1,055
16	105	Plant Held For Future Use	Sch. B-11	411	-	411
17	131	Cash Working Capital	Sch. B-8	-	27,887	27,887
18	190, 282, 283	Accumulated Deferred Income Taxes	Sch. B-9	(760,249)	1,623	(758,625)
19	154, 163	Materials & Supplies	Sch. B-8.1	48,903	(6,302)	42,601
20	182	Deferred Charges Greater Than \$3.7M	Sch. B-10	2,827	-	2,827
21	235	Customer Deposits	Sch. B-13	(25,718)	-	(25,718)
22	252	Customer Advances for Construction	WPB-1	(21,603)		(21,603)

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Line No.	Account No. (A)	Title of Plant Function (B)	Reference (C)	Electric Distribution Account Balances Before Adjustments (D)	Ratemaking Adjustments (E)	Adjusted Test Year Electric Distribution Rate Base (F)
23	242	OPEB Liability	Sch. B-2.13	-	3,262	3,262
24	242	Other Rate Base Items - Adjustments	Sch. B-2.14	-	(14,222)	(14,222)
25		Total Adjustments		<u>(754,374)</u>	<u>12,247</u>	<u>(742,127)</u>
26		Total Rate Base		<u>\$ 2,274,877</u>	<u>\$ 217,832</u> Sch. B-2	<u>\$ 2,492,709</u>

Ameren Illinois Electric
Jurisdictional Rate Base Summary by ICC Account - RECONCILIATION
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Reference (C)	Electric Distribution Account Balances Before Adjustments (D)	Ratemaking Adjustments (E)	Adjusted Test Year Electric Distribution Rate Base (F)
1		Electric Intangible Plant				
2	301- 303	Subtotal - Electric Intangible Plant	Sch. B-4	\$ 81,917	\$ -	\$ 81,917
3		Electric Distribution Plant				
4	360-374	Subtotal - Distribution Plant	Sch. B-4	5,270,346	(25,638)	5,244,708
5		Electric General Plant				
6	389-399	Subtotal - Electric General Plant	Sch. B-4	319,333	-	319,333
7		Total Electric Plant in Service	Sch. B-4	5,671,595	(25,638)	5,645,957
8		Reserve For Accumulated Depreciation				
9	108	Intangible Plant	Sch. B-4	31,834	-	31,834
10	108	Distribution Plant	Sch. B-4	2,521,779	(5,498)	2,516,281
11	108	General Plant	Sch. B-4	88,731	-	88,731
12		Total Accumulated Reserve for Depreciation		2,642,344	(5,498)	2,636,846
13		Net Plant		3,029,251	(20,140)	3,009,111
14		Adjustments:				
15	107	CWIP Not Subject to AFUDC	Sch. B-7	1,055	-	1,055
16	105	Plant Held For Future Use	Sch. B-11	411	-	411
17	131	Cash Working Capital	Sch. B-8	-	28,062	28,062
18	190, 282, 283	Accumulated Deferred Income Taxes	Sch. B-9	(760,249)	9,190	(751,059)
19	154, 163	Materials & Supplies	Sch. B-8.1	48,903	(6,302)	42,601
20	182	Deferred Charges Greater Than \$3.7M	Sch. B-10	2,827	-	2,827
21	235	Customer Deposits	Sch. B-13	(25,718)	-	(25,718)
22	252	Customer Advances for Construction	WPB-1	(21,603)		(21,603)

Ameren Illinois Electric
Jurisdictional Rate Base Summary by ICC Account - RECONCILIATION
 As of December 31, 2014
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Reference (C)	Electric Distribution Account Balances Before Adjustments (D)	Ratemaking Adjustments (E)	Adjusted Test Year Electric Distribution Rate Base (F)
23	242	OPEB Liability	Sch. B-2.13	-	3,262	3,262
24	242	Other Rate Base Items - Adjustments	Sch. B-2.14	-	(14,222)	(14,222)
25		Total Adjustments		<u>(754,374)</u>	<u>19,989</u>	<u>(734,385)</u>
26		Total Rate Base		<u>\$ 2,274,877</u>	<u>\$ (151)</u> Sch. B-2	<u>\$ 2,274,727</u>

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

<u>Line No.</u>	<u>Account No.</u> (A)	<u>Account Description</u> (B)	<u>Total</u> (C)	<u>Total Electric</u> (D)	<u>Transmission</u> (E)	<u>Distribution</u> (F)	<u>Gas</u> (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
Summary of Utility Adjustments to Rate Base
As of December 31, 2014
(\$000s)

Line No.	Title of Plant Function (A)	Amount (B)	Reference (C)
1	Previously Disallowed Plant Adjustments	\$ (23,957)	Schedule B-2.1
2	Plant Additions Adjustment	424,039	Schedule B-2.2
3	2015 Production Retiree Adjustment	(190)	Schedule B-2.3
4	2015 Incentive Compensation Adjustment	(265)	Schedule B-2.4
5	2015 Performance Share Unit Program Adjustment	(980)	Schedule B-2.5
6	2014 Production Retiree Adjustment	(131)	Schedule B-2.6
7	2014 Incentive Compensation Adjustment	(409)	Schedule B-2.7
8	2014 Performance Share Unit Program Adjustment	(1,141)	Schedule B-2.8
9	Depreciation Reserve Adjustment	(191,382)	Schedule B-2.9
10	Cash Working Capital	27,887	Schedule B-8
11	ADIT Adjustment	1,623	Schedule B-2.10
12	Materials and Supplies Adjustment	(6,302)	Schedule B-2.11
13	Customer Deposits Adjustment	-	Not Applicable
14	OPEB Liability Adjustment	3,262	Schedule B-2.12
15	Other Rate Base Items - Adjustments	(14,222)	Schedule B-2.13
16	Total Adjustments to Rate Base	<u>\$ 217,832</u>	

Ameren Illinois Electric
Summary of Utility Adjustments to Rate Base - RECONCILIATION
As of December 31, 2014
(\$000s)

Line No.	Title of Plant Function (A)	Amount (B)	Reference (C)
1	Previously Disallowed Plant Adjustments	\$ (23,957)	Schedule B-2.1
2	Plant Additions Adjustment	-	Not Applicable for RY
3	2015 Production Retiree Adjustment	-	Not Applicable for RY
4	2015 Incentive Compensation Adjustment	-	Not Applicable for RY
5	2015 Performance Share Unit Program Adjustment	-	Not Applicable for RY
6	2014 Production Retiree Adjustment	(131)	Schedule B-2.6
7	2014 Incentive Compensation Adjustment	(409)	Schedule B-2.7
8	2014 Performance Share Unit Program Adjustment	(1,141)	Schedule B-2.8
9	Depreciation Reserve Adjustment	5,498	Schedule B-2.9 (excl 2014 Plant Additions)
10	Cash Working Capital	28,062	Schedule B-8 - Reconciliation
11	ADIT Adjustment	9,190	Schedule B-2.10
12	Materials and Supplies Adjustment	(6,302)	Schedule B-2.12
13	Customer Deposits Adjustment	-	Not Applicable
14	OPEB Liability Adjustment	3,262	Schedule B-2.12
15	Other Rate Base Items - Adjustments	(14,222)	Schedule B-2.13
16	Total Adjustments to Rate Base	<u>\$ (151)</u>	

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

Line No.	Description (A)	Amount (B)	Reference (C)
1	Total Plant Additions Previously Disallowed	\$ (101)	WPB-2.1a
2	Deferred Income Tax Adjustment	(4)	WPB-2.1d
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
	<u>Total</u>		
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)

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

NOTES

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

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

Line No.	Description (A)	2008 Case, 2010, 2011, and 2012 Test Year [1] Ameren Illinois Total (B)	2013 Test Year [2] Ameren Illinois Total (C)	Total Previously Disallowed (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

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

Line No.	Description (A)	2013 Test Year Ameren Illinois Total (B)	Reference [1] (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

Line No.	Description (A)	Case (B)	Test Year (C)	2006 and 2007 Rate Case Project Costs (D)	Incentive Compensation (E)	Performance Share Unit Program (F)	Capitalized Production Retiree (G)	NESC Rework (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

Line No.	Description (A)	Case (B)	Test Year (C)	2006 and 2007 Rate Case Project Costs (D)	Incentive Compensation (E)	Performance Share Unit Program (F)	Capitalized Production Retiree (G)	NESC Rework (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)

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

Line No.	Description (A)	Case (B)	Test Year (C)	Total (I)	Source (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
				<u>\$ (23,957,454)</u>	
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, In 9
				<u>\$ 5,469,234</u>	
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
				<u>\$ 4,366,219</u>	

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

Line No.	Description (A)	Case (B)	Test Year (C)	Total (I)	Source (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
				<u>\$ (14,122,001)</u>	
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, In 9
				<u>\$ (766,052)</u>	

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

Line No.	Description (A)	Test Year (B)	Amount (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Accum Book Depr (F)	Accum State Tax Depr (G)	Accum Fed Tax Depr (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
			<u>\$(23,957,454)</u>					

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

Line No.	Description (A)	Test Year (B)	Accum State Tax Diff (I)	Accum Fed Tax Diff (J)	Accum State ADIT (K)	Accum Federal ADIT (L)	Accum State & Federal ADIT (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
							<u>\$ 4,366,219</u>

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)

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	
22					
23					
24					
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37					
38					
39					
40					
	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				

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

Line No.	Account No. (A)	Title of Plant Function (B)	Total Additions (C)	Total Retirements [1] (D)	Net Additions (E)	Reference (F)
1		Intangible Plant Allocated to Electric Dist (WPA-5a)			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)

Line No.	Account No. (A)	Title of Plant Function (B)	Additions	Retirements [1]	Net Additions
			2015 (C)	2015 (D)	2015 (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.

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

Line No.	Description (A)	Ratio (B)	Distribution Plant	General Plant
			2014 (C)	2014 (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		<u>\$ 7,593</u>	<u>\$ 5,877</u>
	Reference	WPB-2.2d	WPB-2.2a	WPB-2.2a

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

Line No.	Retirements (A)	2010 (B)	2011 (C)	2012 (D)	2013 (E)	2014 (F)	Average 2010-2014 (G)	Reference (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)

Line No.	Description (A)	2010 (B)	2011 (C)	2012 (D)	2013 (E)	2014 (F)	Average 2010-2014 (G)	Reference (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)

Line No.	Description (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	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	<u>\$424,039</u>				<u>\$ 7,825</u>	<u>\$ 26,230</u>	<u>\$ 26,230</u>	<u>\$ 18,406</u>	<u>\$ 18,406</u>	<u>\$ 1,749</u>	<u>\$ 5,830</u>	<u>\$ 7,579</u>

NOTES

[1] State Income Tax Rate 9.50%

[2] Federal Income Tax Rate 35.00%

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

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

[5] Column (B), Line 2-3 equals total Distribution Portion of 2014 Additions allocated by ASP 68.96%

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

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

PURPOSE OF ADJUSTMENT

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

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

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

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

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

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	<u>67,283</u>	33.59%	
3	AIC Total	<u><u>\$ 136,959</u></u>	33.80%	Weighted Average

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

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

NOTES

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

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

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

PURPOSE OF ADJUSTMENT

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

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

Line No	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services Allocated to AIC (C)	Ameren Illinois Total (D)	Reference (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

2015 Projected

Line No.	Corporation (A)	Total (B)	Directors & Managers (C)	Officers (D)	Adjustment (E)	Officers Adjusted (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
		<u>Total</u>	<u>O&M</u>	<u>Capital</u>	<u>O&M %</u>	<u>Capital %</u>
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

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	<u>\$ 39,929,971</u>
	<u>Corp.</u>	<u>2015</u>
7	ADC	0.07%
8	AIC	38.31%
9	AMC	7.01%
10	ITC	7.78%
11	UEC	46.84%
12	Total	<u>100.00%</u>
13	AIC Total	<u>38.31%</u> To WPB-2.4a

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

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

NOTES

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

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

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

PURPOSE OF ADJUSTMENT

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

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

Line No.	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (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

2015 Projected

Line No.	Corporation (A)	2015 Total (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

2015 - AMS allocated labor 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	<u>\$ 39,929,971</u>
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	<u>100.00%</u>
14	AIC Total	<u>38.31%</u>
		To WPB-2.5a

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

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

NOTES

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

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

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

PURPOSE OF ADJUSTMENT

Adjust rate base to remove capitalized production retiree costs.

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

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

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

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

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

Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Count (E)	Union Codes (F)	Sal Plan Liability (G)	Pre (H)
1	MANAGEMENT	CILCO	Management		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

Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Count (E)	Union Codes (F)	Sal Plan Liability (G)	Pre (H)
36	MANAGEMENT	IP	Management		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

Line No.	Sal Plan (A)	Company (B)	Post (I)	Pre Mgmt Alloc (J)	Production Alloc (K)	Non Production Alloc (L)	Pension Production Ratio (M)
1	MANAGEMENT	CILCO	\$ 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			<u>33,346,727</u>		<u>57,739,059</u>	<u>166,242,045</u>	<u>25.78%</u>
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			<u>84,327,680</u>		<u>23,672,301</u>	<u>129,026,070</u>	<u>15.50%</u>
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
For Year Ended December 31, 2014

Line No.	Sal Plan (A)	Company (B)	Post (I)	Pre Mgmt Alloc (J)	Production Alloc (K)	Non Production Alloc (L)	Pension Production Ratio (M)
36	MANAGEMENT	IP	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			<u>\$ 384,764,018</u>		<u>\$ 154,965,443</u>	<u>\$ 668,718,080</u>	<u>18.81%</u>

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

Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Count (E)	Union Codes (F)	Sal Plan Liability (G)	Pre (H)
1	MANAGEMENT	CILCO	Management		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

Line No.	Sal Plan (A)	Company (B)	Description (C)	Spin Off (D)	Count (E)	Union Codes (F)	Sal Plan Liability (G)	Pre (H)
34		IP		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

Line No.	Sal Plan (A)	Company (B)	Post (I)	Pre Mgmt Alloc (J)	Production Alloc (K)	Non Production Alloc (L)	OPEB Production Ratio (M)
1	MANAGEMENT	CILCO	\$ 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

Line No.	Sal Plan (A)	Company (B)	Post (I)	Pre Mgmt Alloc (J)	Production Alloc (K)	Non Production Alloc (L)	OPEB Production Ratio (M)
34		IP	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			<u>\$ 64,561,532</u>		<u>\$ 59,147,044</u>	<u>\$ 180,614,113</u>	<u>24.67%</u>

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

2014 Actual

Line No.	Description (A)	Amount (B)	Capital % (C)	Reference (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

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

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

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%

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

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

PURPOSE OF ADJUSTMENT

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

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

Line No	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services Allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2014 Incentive Compensation	\$ 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	<u>(353)</u>	<u>(618)</u>	<u>(971)</u>	Line 8 x Line 9
11	Capital Portion	36.28%	36.88%		100% - Line 9
12	Incentive Compensation Adjustment - Capital	<u>\$ (201)</u>	<u>\$ (361)</u>	<u>\$ (562)</u>	Line 8 x Line 11

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

2014 Actual

Line No.	Corporation (A)	Total (B)	Directors & Managers (C)	Officers (D)	Adjustment (E)	Officers Adjusted (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
		<u>Total</u>	<u>O&M</u>	<u>Capital</u>	<u>O&M %</u>	<u>Capital %</u>
3	AMS-Management	18,197,190	11,560,631	6,636,559		
4	AMS-Contract	671,909	350,288	321,621		
5	AMS-Total	<u>18,869,099</u>	<u>11,910,919</u>	<u>6,958,180</u>	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	<u>16,544,470</u>	<u>10,542,960</u>	<u>6,001,510</u>	63.72%	36.28%

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	<u>\$ 41,222,799</u>
	<u>Corp.</u>	<u>Percentage</u>
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	<u>100.00%</u>
15	AIC Total	<u>38.80%</u>

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)

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

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%

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

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

PURPOSE OF ADJUSTMENT

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

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

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

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		<u>\$ 2,704,426</u>	<u>15,810,233</u>	
14			<u>38.80%</u>	WPB-2.8c
15			<u>\$ 6,133,670</u>	
<u>Summary of AIC PSU Stock Expense</u>				
16	AIC Direct		\$ 2,704,426	
17	Allocated from AMS		<u>6,133,670</u>	
18			<u>\$ 8,838,096</u>	
<u>Capital Portion</u>				
19	Capital	27.19%	\$ 2,403,223	To WPB-2.8a, Cols (B) and (C)
20	O&M	72.81%	<u>6,434,872</u>	Lines 9 and 11
			<u>\$ 8,838,095</u>	

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

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
 For Year 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	<u>\$ 41,222,799</u>
	<u>Corp.</u>	<u>Percentage</u>
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	<u>100.00%</u>
15	AIC Total	<u>38.80%</u>

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

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

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

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%

Ameren Illinois Electric
Depreciation Reserve Adjustment
As of December 31, 2014
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Total Plant Additions Depreciation Adjustment	Previously Disallowed Plant Adjustment	2015 Production Retiree OPEB Depreciation Adjustment	2015 Incentive Compensation Depreciation Adjustment	2015 Performance Share Unit Program Depreciation Adjustment	2014 Production Retiree OPEB Depreciation Adjustment	2014 Incentive Compensation Depreciation Adjustment
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	108	Distribution Reserve	\$ 181,562	\$ (5,469)	\$ (7)	\$ (9)	\$ (34)	\$ (2)	\$ (7)
2	108	General Reserve	8,573						
3	108	Intangible Reserve	6,796						
4		Total	<u>\$ 196,930</u>	<u>\$ (5,469)</u>	<u>\$ (7)</u>	<u>\$ (9)</u>	<u>\$ (34)</u>	<u>\$ (2)</u>	<u>\$ (7)</u>
			WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a

RECONCILIATION YEAR

5	108	Distribution Reserve		\$ (5,469)				\$ (2)	\$ (7)
6	108	General Reserve							
7	108	Intangible Reserve							
8		Total	<u>\$ -</u>	<u>\$ (5,469)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (7)</u>
			WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Depreciation Reserve Adjustment
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2014 Performance Share Unit Program Depreciation Adjustment (J)	Total (K)
1	108	Distribution Reserve	\$ (20)	\$ 176,014
2	108	General Reserve		8,573
3	108	Intangible Reserve		6,796
4		Total	<u>\$ (20)</u> WPB-2.9a	<u>\$ 191,382</u>

RECONCILIATION YEAR

5	108	Distribution Reserve	\$ (20)	\$ (5,498)
6	108	General Reserve		-
7	108	Intangible Reserve		-
8		Total	<u>\$ (20)</u> WPB-2.9a	<u>\$ (5,498)</u>

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Amount (C)	Reference (D)
<u>Total Forecasted Depreciation and Amort Expense</u>				
1	108	Distribution Reserve	\$ 181,562	WPB-2.9b
2	108	General Reserve	8,573	WPB-2.9b
3	108	Intangible Reserve	6,796	WPB-2.9b
4		Total Adjustment	<u>\$ 196,930</u>	
<u>Previously Disallowed Plant Adjustment</u>				
5	108	Distribution Reserve	\$ (5,469)	Schedule B-2.1
6	108	General Reserve	-	
7	108	Intangible Reserve	-	
8		Total Adjustment	<u>\$ (5,469)</u>	
<u>2015 Production Retiree OPEB Depreciation Adjustment</u>				
9	108	Distribution Reserve	\$ (7)	Schedule B-2.3
10	108	General Reserve	-	
11	108	Intangible Reserve	-	
12		Total Adjustment	<u>\$ (7)</u>	
<u>2015 Incentive Compensation Depreciation Adjustment</u>				
13	108	Distribution Reserve	\$ (9)	Schedule B-2.4
14	108	General Reserve	-	
15	108	Intangible Reserve	-	
16		Total Adjustment	<u>\$ (9)</u>	
<u>2015 PSUP Incentive Compensation Depreciation Adj.</u>				
17	108	Distribution Reserve	\$ (34)	Schedule B-2.5
18	108	General Reserve	-	
19	108	Intangible Reserve	-	
20		Total Adjustment	<u>\$ (34)</u>	
<u>2014 Production Retiree OPEB Depreciation Adjustment</u>				
21	108	Distribution Reserve	\$ (2)	Schedule B-2.6
22	108	General Reserve	-	
23	108	Intangible Reserve	-	
24		Total Adjustment	<u>\$ (2)</u>	
<u>2014 Incentive Compensation Depreciation Adjustment</u>				
25	108	Distribution Reserve	\$ (7)	Schedule B-2.7
26	108	General Reserve	-	
27	108	Intangible Reserve	-	
28		Total Adjustment	<u>\$ (7)</u>	
<u>2014 PSUP Incentive Compensation Depreciation Adj.</u>				
29	108	Distribution Reserve	\$ (20)	Schedule B-2.8
30	108	General Reserve	-	
31	108	Intangible Reserve	-	
32		Total Adjustment	<u>\$ (20)</u>	

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2014
(\$000s)

Line No.	Account No.	Description	Forecasted Depreciation and Amort Expense With No Plant Additions (C)	Adjustment for Depreciation Expense Recovered Through Other Tariffs or Disallowed in Previous Orders or Purchase Accounting (D)	Forecasted Change in Depreciation and Amort Expense due to Plant Additions (E)	Annual Depreciation and Amortization Expense Associated with 2014 (F) (C) + (D) + (E)
1	108	Distribution Reserve	\$ 177,764	\$ (237)	\$ 11,627	\$ 189,155
2	108	General Reserve	17,156	-	1,154	18,310
3	108	Intangible Reserve	7,233	-	2,621	9,855
4		Total Adjustment	<u>\$ 202,153</u>	<u>\$ (237)</u>	<u>\$ 15,403</u>	<u>\$ 217,319</u>
			WPC-12b	C-2.21	WPC-2.21b	

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Description (B)	Removal Spend due to Plant Retirements (G)	Total Forecasted Depreciation and Amort Expense (H) (F) - (G)	Allocator (I)	Electric Distribution (J) (H) * (I)
1	108	Distribution Reserve	\$ 7,593	\$ 181,562	100.00%	\$ 181,562
2	108	General Reserve	5,877	12,432	68.96%	8,573
3	108	Intangible Reserve	-	9,855	68.96%	6,796
4		Total Adjustment	<u>\$ 13,470</u>	<u>\$ 203,849</u>		<u>\$ 196,930</u>

WPB-2.2b

WPA - 5a

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2014
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Previously Disallowed Plant Adjustment (C)	Plant Additions ADIT Adjustment (D)	2015 Production Retiree Pension OPEB ADIT Adjustment (E)	2015 Incentive Compensation ADIT Adjustment (F)	2015 Performance Share Unit Program ADIT Adjustment (G)	2014 Production Retiree Pension OPEB ADIT Adjustment (H)
1	190, 282	Accumulated Deferred Income Taxes	\$ 4,366	\$ (7,579)	\$ 2	\$ 2	\$ 8	\$ 24
2		Total	<u>\$ 4,366</u> WPB-2.10	<u>\$ (7,579)</u> WPB-2.10	<u>\$ 2</u> WPB-2.10	<u>\$ 2</u> WPB-2.10	<u>\$ 8</u> WPB-2.10	<u>\$ 24</u> WPB-2.10

RECONCILIATION YEAR

3	190, 282	Accumulated Deferred Income Taxes	\$ 4,366					\$ 24
4		Total	<u>\$ 4,366</u> WPB-2.10	<u>\$ -</u> WPB-2.10	<u>\$ -</u> WPB-2.10	<u>\$ -</u> WPB-2.10	<u>\$ -</u> WPB-2.10	<u>\$ 24</u> WPB-2.10

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2014 Incentive Compensation ADIT Adjustment (I)	2014 Performance Share Unit Program ADIT Adjustment (J)	OPEB Liability Adjustment (K)	Other Rate Base Items - Adjustments (L)	Total (M)
1	190, 282	Accumulated Deferred Income Taxes	\$ 76	\$ 211	\$ (1,343)	\$ 5,856	\$ 1,623
2		Total	<u>\$ 76</u> WPB-2.10	<u>\$ 211</u> WPB-2.10	<u>\$ (1,343)</u> WPB-2.10	<u>\$ 5,856</u> WPB-2.10	<u>\$ 1,623</u>
<u>RECONCILIATION YEAR</u>							
3	190, 282	Accumulated Deferred Income Taxes	\$ 76	\$ 211	\$ (1,343)	\$ 5,856	\$ 9,190
4		Total	<u>\$ 76</u> WPB-2.10	<u>\$ 211</u> WPB-2.10	<u>\$ (1,343)</u> WPB-2.10	<u>\$ 5,856</u> WPB-2.10	<u>\$ 9,190</u>

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting ADIT Adjustment
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Amount (C)	Reference (D)
		Previously Disallowed Plant Adjustment		
1	282	Accumulated Deferred Income Taxes Adjustment	\$ 4,366	Schedule B-2.1
		Plant Additions ADIT Adjustment		
2	282	Accumulated Deferred Income Taxes Adjustment	(7,579)	Schedule B-2.2
		2015 Production Retire Pension OPEB ADIT Adj.		
3	282	Accumulated Deferred Income Taxes Adjustment	2	Schedule B-2.3
		2015 Incentive Compensation ADIT Adjustment		
4	190	Accumulated Deferred Income Taxes Adjustment	2	Schedule B-2.4
		2015 PSUP Incentive Compensation ADIT Adjustment		
5	190	Accumulated Deferred Income Taxes Adjustment	8	Schedule B-2.5
		2014 Production Retire Pension OPEB ADIT Adj.		
6	282	Accumulated Deferred Income Taxes Adjustment	24	Schedule B-2.6
		2014 Incentive Compensation ADIT Adjustment		
7	190	Accumulated Deferred Income Taxes Adjustment	76	Schedule B-2.7
		2014 PSUP Incentive Compensation ADIT Adjustment		
8	190	Accumulated Deferred Income Taxes Adjustment	211	Schedule B-2.8
		OPEB Liability Adjustment		
9	190	Accumulated Deferred Income Taxes Adjustment	(1,343)	Schedule B-2.12
		Other Rate Base Items - Adjustments		
10		Accumulated Deferred Income Taxes Adjustment	5,856	Schedule B-2.13
11		Total Accumulated Deferred Income Taxes Adjustment	<u>\$ 1,623</u>	

Ameren Illinois Electric
Materials and Supplies Balances Adjustment
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Description (B)	2014 (C)	Reference (D)
1	154, 163	Total Materials and Supplies Balances - Year-End	\$ 68,761	WPB-8.1a
2		Jurisdictional Allocation Factor	71.12%	WPB-8.1c
3		Jurisdictional Total Materials and Supplies Balances - Year-End	\$ 48,903	Line 1 x Line 2
4		Materials and Supplies Net of Related Accounts Payable	42,601	Schedule B-8.1
5		Adjustment	\$ (6,302)	Line 4 - Line 3

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Other Post Employment Benefits Liability Adjustment
As of December 31, 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	<u>65.28%</u>	Total Company Direct Labor O&M without A&G (WPA-5a)
3	Ameren Illinois Electric Total	<u>\$ 2,475</u>	Line 1 x Line 2
4	Allocation to Electric Production	<u>-44.33%</u>	WPB-2.6b Line 9 x Line 11
5	Electric Production Subtotal	<u>\$ (1,097)</u>	Line 3 x Line 4
6	Ameren Illinois Electric Transmission & Distribution Subtotal	\$ 3,572	Line 3 - Line 5
7	Allocation to Electric Distribution	<u>91.33%</u>	Wages and Salaries Allocator (WPA-5a)
8	OPEB Liability Allocable to Electric Distribution	<u>\$ 3,262</u>	Line 6 x Line 7
9	Accumulated Deferred Income Taxes	<u>(1,343)</u>	Combined Tax Rate * Line 8
10	OPEB Liability Net of ADIT	<u>\$ 1,919</u>	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.

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

Line No.	Description (A)	Amount (B)	Reference (C)
1	<u>Accrued Vacation Liability</u>		
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	<u>\$ (15,572)</u>	Line 2 x Line 3
5	Allocation to Electric Distribution	91.33%	Wages and Salaries Allocator (WPA-5a)
6	Adjustment to Electric Distribution	<u><u>\$ (14,222)</u></u>	Line 4 x Line 5
7	Accumulated Deferred Income Taxes	<u>5,856</u>	Combined Tax Rate * Line 6
8	Accrued Vacation Liability Net of ADIT	<u><u>\$ (8,366)</u></u>	Line 6 - Line 7

PURPOSE OF ADJUSTMENT

To adjust rate base for per books Vacation Reserve balance.

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

Line No.	Account No. (A)	Description (B)	2011 (D)	2012 (E)	2013 (F)	2014 (G)
1		UTILITY PLANT				
2	101-106, 114	Utility Plant	\$ 7,912,740	\$ 8,306,686	\$ 8,849,725	\$ 9,562,473
3	107	Construction Work in Progress	82,707	100,295	226,997	215,634
4		Total Utility Plant	7,995,447	8,406,982	9,076,722	9,778,107
5	108, 111, 115	(Less) Accum. Prov. For Depr. Amort. Depl.	(3,806,528)	(3,967,178)	(4,128,477)	(4,287,878)
6		Net Utility Plant	4,188,919	4,439,803	4,948,245	5,490,229
7	120.1-120.4, 120.6	Nuclear Fuel	-	-	-	-
8	120.5	(Less) Accum. Prov. For Amort. Of Nucl. Assemblies	-	-	-	-
9		Net Nuclear Fuel	-	-	-	-
10		Net Utility Plant	4,188,919	4,439,803	4,948,245	5,490,229
11	116	Utility Plant Adjustments	-	-	-	-
12	117	Gas Stored Underground - Noncurrent	27,268	27,268	27,064	27,064
13		Total Utility Plant	4,216,187	4,467,071	4,975,309	5,517,292
14		OTHER PROPERTY AND INVESTMENTS				
15	121	Nonutility Property	4,748	5,077	4,806	4,671
16	122	(Less) Accum. Prov. For Depr. And Amort.	(470)	(521)	(551)	(596)
17	123	Investments in Associated Companies	-	-	-	-
18	123.1	Investments in Subsidiary Companies	-	-	-	-
19		Noncurrent Portion of Allowances	-	-	-	-
20	124	Other Investments	7,832	8,170	8,171	7,930
21	125-128	Special Funds	124,910	80,901	37,574	22,323
22	175	Long-Term Portion of Derivative Assets	76,889	138	25	69
23		Total Other Property and Investments	213,910	93,765	50,024	34,399
24		CURRENT AND ACCRUED ASSETS				
25	131	Cash	21,001	449	518	564
26	132-134	Special Deposits	2,131	1,886	1,819	1,820
27	135	Working Funds	15	15	15	10
28	136	Temporary Cash Investments	255	-	-	-
29	141	Notes Receivable	-	-	-	-
30	142	Customer Accounts Receivable	204,894	192,495	194,129	209,170
31	143	Other Accounts Receivable	2,515	16,318	16,103	9,213

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

Line No.	Account No.	Description	2011	2012	2013	2014
	(A)	(B)	(D)	(E)	(F)	(G)
32	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(13,184)	(11,885)	(12,825)	(13,029)
33	145	Notes Receivable from Associated Companies	56,108	38,529	-	-
34	146	Accounts Receivable from Associated Companies	14,989	10,435	315	22,266
35	151	Fuel Stock	-	-	-	-
36	152	Fuel Stock Expenses Undistributed	-	-	-	-
37	153	Residuals (Elec) and Extracted Products	-	-	-	-
38	154	Plant Materials and Operating Supplies	49,997	59,740	64,526	65,651
39	155	Merchandise	-	-	-	-
40	156	Other Materials and Supplies	-	-	-	-
41	157	Nuclear Materials Held for Sale	-	-	-	-
42	158.1 and 158.2	Allowances	-	-	-	-
43		(Less) Noncurrent Portion of Allowances	-	-	-	-
44	163	Stores Expense Undistributed	2,308	2,831	2,854	3,111
45	164.1	Gas Stored Underground - Current	148,649	113,281	109,801	111,084
46	164.2-164.3	Liquefied Natural Gas Stored and Held for Processing	-	-	-	-
47	165	Prepayments	10,965	10,504	13,062	12,146
48	166-167	Advances for Gas	-	-	-	-
49	171	Interest and Dividends Receivable	3	2	2	9
50	172	Rents Receivable	12	15	1	19
51	173	Accrued Utility Revenues	146,172	146,055	135,395	119,037
52	174	Miscellaneous Current and Accrued Assets	3,937	400	1,133	2,340
53	175	Derivative Instrument Assets	-	713	1,083	906
54	175	(Less) Long-Term Portion of Derivative Instrument Assets	-	(138)	(25)	(69)
55	176	Derivative Instrument Assets - Hedges	78,186	-	-	-
56	176	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges	(76,889)	-	-	-
57		Total Current and Accrued Assets	<u>652,064</u>	<u>581,645</u>	<u>527,908</u>	<u>544,247</u>
58		DEFERRED DEBITS				
59	181	Unamortized Debt Expenses	10,686	11,049	11,963	16,290
60	182.1	Extraordinary Property Losses	-	-	-	-
61	182.2	Unrecovered Plant and Regulatory Study Costs	-	-	-	-
62	182.3	Other Regulatory Assets	1,020,321	915,736	667,208	912,946
63	183	Prelim. Survey and Investigation Charges (Electric)	1,471	3,075	4,240	3,204
64	183.1, 183.2	Prelim. Survey and Investigation Charges (Gas)	-	-	-	-
65	184	Clearing Accounts	-	-	-	-
66	185	Temporary Facilities	-	-	-	-
67	186	Miscellaneous Deferred Debits	444,210	425,757	466,170	426,290

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

Line No.	Account No.	Description	2011	2012	2013	2014
	(A)	(B)	(D)	(E)	(F)	(G)
68	187	Def. Losses from Disposition of Utility Plant	-	-	-	-
69	188	Research, Development and Demonstration Expenditures	-	-	-	-
70	189	Unamortized Loss on Reacquired Debt	12,555	87,543	62,785	69,328
71	190	Accumulated Deferred Income Taxes	230,038	217,606	198,576	233,654
72	191	Unrecovered Purchased Gas Costs	3,537	6,500	-	20,299
73		Total Deferred Debits	<u>1,722,818</u>	<u>1,667,266</u>	<u>1,410,942</u>	<u>1,682,012</u>
74		Total Assets and Other Debits	<u>\$ 6,804,978</u>	<u>\$ 6,809,748</u>	<u>\$ 6,964,182</u>	<u>\$ 7,777,950</u>
75		PROPRIETARY CAPITAL				
76	201	Common Stock Issued	\$ 121,282	\$ 121,282	\$ 121,282	\$ 121,282
77	204	Preferred Stock Issued	61,632	61,632	61,632	61,632
78	202, 205	Capital Stock Subscribed	-	-	-	-
79	203, 206	Stock Liability for Conversion	-	-	-	-
80	207	Premium on Capital Stock	93	93	93	93
81	208-211	Other Paid in Capital	1,844,148	1,844,148	1,844,148	1,859,019
82	212	Installments Received on Capital Stock	-	-	-	-
83	213	(Less) Discount on Capital Stock	(4)	(4)	(4)	(4)
84	214	(Less) Capital Stock Expense	-	-	-	-
85	215, 215.1, 216	Retained Earnings	408,204	359,806	409,794	610,523
86	216.1	Unappropriated Undistributed Subsidiary Earnings	-	-	-	-
87	217	(Less) Reacquired Capital Stock	-	-	-	-
88	219	Accumulated Other Comprehensive Income	16,671	13,763	10,854	7,991
89		Total Proprietary Capital	<u>2,452,027</u>	<u>2,400,720</u>	<u>2,447,799</u>	<u>2,660,536</u>
90		LONG-TERM DEBT				
91	221	Bonds	1,555,533	1,673,559	1,803,174	2,228,922
92	222	(Less) Reacquired Bonds	(17,500)	(17,500)	(17,500)	(17,500)
93	223	Advances from Associated Companies	-	-	-	-
94	224	Other Long-Term Debt	111,100	60,000	60,000	17,500
95	225	Unamortized Premium on Long-Term Debt	-	-	-	-
96	226	(Less) Unamortized Discount on Long-Term Debt	(8,520)	(6,594)	(7,236)	(5,878)
97		Total Long-Term Debt	<u>1,640,613</u>	<u>1,709,466</u>	<u>1,838,438</u>	<u>2,223,045</u>
98		OTHER NONCURRENT LIABILITIES				
99	227	Obligations Under Capital Leases - Noncurrent	-	-	-	-

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

Line No.	Account No.	Description	2011	2012	2013	2014
	(A)	(B)	(D)	(E)	(F)	(G)
100	228.1	Accumulated Provision for Property Insurance	-	-	-	-
101	228.2	Accumulated Provision for Injuries and Damages	35,211	34,980	27,410	28,904
102	228.3	Accumulated Provision for Pensions and Benefits	825	825	825	825
103	228.4	Accumulated Miscellaneous Operating Provisions	-	-	-	-
104	229	Accumulated Provision for Rate Refunds	74,356	81,321	93,266	52,881
105		Long-Term Portion of Derivative Instrument Liabilities	86,381	128,301	117,918	144,115
106	230	Asset Retirement Obligation	2,522	2,679	2,564	6,167
107		Total Other Noncurrent Liabilities	<u>199,295</u>	<u>248,105</u>	<u>241,983</u>	<u>232,892</u>
108		CURRENT AND ACCRUED LIABILITIES				
109	231	Notes Payable	-	-	-	32,000
110	232	Accounts Payable	112,742	124,676	220,013	182,986
111	233	Notes Payable to Associated Companies	-	23,700	55,500	15,300
112	234	Accounts Payable to Associated Companies	102,597	86,435	17,663	49,566
113	235	Customer Deposits	40,822	41,298	42,516	40,804
114	236	Taxes Accrued	15,493	18,138	22,806	17,434
115	237	Interest Accrued	22,161	22,454	22,406	24,170
116	238	Dividends Declared	756	756	756	756
117	239	Matured Long-Term Debt	-	-	-	-
118	240	Matured Interest	-	-	-	-
119	241	Tax Collections Payable	3,736	3,460	4,983	4,258
120	242	Miscellaneous Current and Accrued Liabilities	36,932	44,363	65,242	93,024
121	243	Obligations Under Capital Leases - Current	-	-	-	-
122	244	Derivative Instrument Liabilities	-	204,983	154,106	185,626
123		(Less) Long-Term Portion of Derivative Instrument Liabilities	-	(128,301)	(117,918)	(144,115)
124	245	Derivative Instrument Liabilities - Hedges	385,323	-	-	-
125		(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	(86,381)	-	-	-
126		Total Current and Accrued Liabilities	<u>634,181</u>	<u>441,962</u>	<u>488,071</u>	<u>501,809</u>
127		DEFERRED CREDITS				
128	252	Customer Advances for Construction	47,812	58,942	46,186	46,366
129	255	Accumulated Deferred Investment Tax Credits	6,599	5,262	4,115	3,132
130	256	Deferred Gains from Disposition of Utility Plant	-	-	-	-
131	253	Other Deferred Credits	629,681	683,129	508,653	556,172
132	254	Other Regulatory Liabilities	117,545	92,508	119,761	71,860
133	257	Unamortized Gain on Reacquired Debt	-	-	-	-

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

Line No.	Account No. (A)	Description (B)	2011 (D)	2012 (E)	2013 (F)	2014 (G)
134	281-283	Accumulated Deferred Income Taxes	1,077,226	1,169,654	1,269,176	1,482,140
135		Total Deferred Credits	1,878,862	2,009,494	1,947,890	2,159,669
136		Total Liabilities and Other Credits	<u>\$ 6,804,978</u>	<u>\$ 6,809,748</u>	<u>\$ 6,964,182</u>	<u>\$ 7,777,950</u>
			2011 FERC Form No. 1, pgs 110-113, col. (c)	2012 FERC Form No. 1, pgs 110-113, col. (c)	2013 FERC Form No. 1, pgs 110-113, col. (c)	2014 FERC Form No. 1, pgs 110-113, col. (c)

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Unadjusted Test Year Electric Distribution Plant in Service (C)	Sch. B-2.1 Previously Disallowed Plant Adjustments (D)	Sch. B-2.2 Plant Additions Adjustment (E)	Sch. B-2.3 2015 Production Retiree OPEB Adjustment (F)	Sch. B-2.4 2015 Incentive Compensation Adjustment (G)
		Electric Plant in Service					
		Intangible Plant					
1							
2	301- 303	Subtotal - Intangible Plant	\$ 81,917		\$ 21,174	\$ -	\$ -
		Distribution Plant					
3							
4	360-374	Subtotal - Distribution Plant	5,270,346	(23,957)	364,294	(190)	(265)
		General Plant					
5							
6	389-399	Subtotal - General Plant	319,333		38,571	-	-
7		Total Electric Plant in Service	5,671,595	(23,957)	424,039	(190)	(264.96)
8		Accumulated Reserve for Depreciation					
9	108	Intangible Plant	31,834	-	-	-	-
10	108	Distribution Plant	2,521,779	-	-	-	-
11	108	General Plant	88,731	-	-	-	-
12		Total Accumulated Reserve	2,642,344	-	-	-	-
13		Net Plant	\$ 3,029,251	\$ (23,957)	\$ 424,039	\$ (190)	\$ (265)

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No.	Title of Plant Function	Sch. B-2.5 2015 PSUP Incentive Compensation Adjustment (H)	Sch. B-2.6 2014 Production Retiree OPEB Adjustment (I)	Sch. B-2.7 2014 Incentive Compensation Adjustment (J)	Sch. B-2.8 2014 PSUP Incentive Compensation Adjustment (K)
	(A)	(B)				
		Electric Plant in Service				
1		Intangible Plant				
2	301- 303	Subtotal - Intangible Plant	\$ -	\$ -	\$ -	\$ -
		Distribution Plant				
3						
4	360-374	Subtotal - Distribution Plant	(980)	(131)	(409)	(1,141)
		General Plant				
5						
6	389-399	Subtotal - General Plant	-	-	-	-
7		Total Electric Plant in Service	(980)	(131)	(409)	(1,141)
8		Accumulated Reserve for Depreciation				
9	108	Intangible Plant	-	-	-	-
10	108	Distribution Plant	-	-	-	-
11	108	General Plant	-	-	-	-
12		Total Accumulated Reserve	-	-	-	-
13		Net Plant	\$ (980)	\$ (131)	\$ (409)	\$ (1,141)

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Sch. B-2.9		Adjusted Test Year Electric Distribution Plant in Service (N)
			Depreciation Reserve Adjustment (L)	Total Adjustments (M)	
		Electric Plant in Service			
1		Intangible Plant			
2	301-303	Subtotal - Intangible Plant	\$ -	\$ 21,174	\$ 103,091
		Distribution Plant			
3					
4	360-374	Subtotal - Distribution Plant	-	337,222	5,607,568
		General Plant			
5					
6	389-399	Subtotal - General Plant	-	38,571	357,904
7		Total Electric Plant in Service	-	396,967	6,068,562
8		Accumulated Reserve for Depreciation			
9	108	Intangible Plant	6,796	6,796	38,630
10	108	Distribution Plant	176,014	176,014	2,697,793
11	108	General Plant	8,573	8,573	97,304
12		Total Accumulated Reserve	191,382	191,382	2,833,726
13		Net Plant	\$ (191,382)	\$ 205,585	\$ 3,234,836

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No.	Title of Plant Function	Unadjusted Test Year Electric Distribution Plant in Service (C)	Sch. B-2.1 Previously Disallowed Plant Adjustments (D)	Sch. B-2.2 Plant Additions Adjustment (E)	Sch. B-2.3 2015 Production Retiree OPEB Adjustment (F)	Sch. B-2.4 2015 Incentive Compensation Adjustment (G)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
<u>RECONCILIATION YEAR</u>							
Electric Plant in Service							
Intangible Plant							
14							
15	301- 303	Subtotal - Intangible Plant	\$ 81,917	\$ -			
Distribution Plant							
16							
17	360-374	Subtotal - Distribution Plant	5,270,346	(23,957)			
General Plant							
18							
19	389-399	Subtotal - General Plant	319,333	-			
20		Total Electric Plant in Service	5,671,595	(23,957)	-	-	-
Accumulated Reserve for Depreciation							
21							
22	108	Intangible Plant	31,834		-		
23	108	Distribution Plant	2,521,779		-		
24	108	General Plant	88,731		-		
25		Total Accumulated Reserve	2,642,344	-	-	-	-
26		Net Plant	\$ 3,029,251	\$ (23,957)	\$ -	\$ -	\$ -

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No.	Title of Plant Function	Sch. B-2.5 2015 PSUP Incentive Compensation Adjustment (H)	Sch. B-2.6 2014 Production Retiree OPEB Adjustment (I)	Sch. B-2.7 2014 Incentive Compensation Adjustment (J)	Sch. B-2.8 2014 PSUP Incentive Compensation Adjustment (K)
	(A)	(B)				
<u>RECONCILIATION YEAR</u>						
Electric Plant in Service						
Intangible Plant						
14						
15	301- 303	Subtotal - Intangible Plant		\$ -	\$ -	\$ -
Distribution Plant						
16						
17	360-374	Subtotal - Distribution Plant		(131)	(409)	(1,141)
General Plant						
18						
19	389-399	Subtotal - General Plant		-	-	-
20		Total Electric Plant in Service	-	(131)	(409)	(1,141)
Accumulated Reserve for Depreciation						
21						
22	108	Intangible Plant		-	-	-
23	108	Distribution Plant		-	-	-
24	108	General Plant		-	-	-
25		Total Accumulated Reserve	-	-	-	-
26		Net Plant	\$ -	\$ (131)	\$ (409)	\$ (1,141)

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Sch. B-2.9		Adjusted Test Year Electric Distribution Plant in Service (N)
			Depreciation Reserve Adjustment (L)	Total Adjustments (M)	
<u>RECONCILIATION YEAR</u>					
Electric Plant in Service					
Intangible Plant					
14					
15	301-303	Subtotal - Intangible Plant	\$ -	\$ -	\$ 81,917
Distribution Plant					
16					
17	360-374	Subtotal - Distribution Plant	-	(25,638)	5,244,708
General Plant					
18					
19	389-399	Subtotal - General Plant	-	-	319,333
20		Total Electric Plant in Service	-	(25,638)	5,645,957
Accumulated Reserve for Depreciation					
21					
22	108	Intangible Plant	-	-	31,834
23	108	Distribution Plant	(5,498)	(5,498)	2,516,281
24	108	General Plant	-	-	88,731
25		Total Accumulated Reserve	(5,498)	(5,498)	2,636,846
26		Net Plant	\$ 5,498	\$ (20,140)	\$ 3,009,111

Ameren Illinois Electric
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2011					Plant Balances as of December 31, 2011 (H)
			Plant Balances as of December 31, 2010 (C)	Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)	
1		Electric Intangible Plant						
2	301-303	Subtotal - Electric Intangible Plant	\$ 35,512	\$ 1,691	\$ -	\$ -	\$ -	\$ 37,203
3		Electric Production Plant						
4		Steam Production Plant						
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-	-
6		Other Production Plant						
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-	-
8		Electric Transmission Plant						
9	350-359	Subtotal - Electric Transmission Plant	861,236	72,367	1,779	-	(209)	931,616
10		Electric Distribution Plant						
11	360-374	Subtotal - Electric Distribution Plant	4,499,126	154,881	26,041	(102)	794	4,628,657
12		Electric General Plant						
13	389-399	Subtotal - Electric General Plant	385,371	9,714	22,230	(341)	896	373,410
14		Total Electric Plant in Service	<u>\$ 5,781,246</u>	<u>\$ 238,653</u>	<u>\$ 50,051</u>	<u>\$ (443)</u>	<u>\$ 1,481</u>	<u>\$ 5,970,886</u>

Ameren Illinois Electric
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2012				Plant Balances as of December 31, 2012 (M)
			Gross Additions During the Year (I)	Retirements During the Year (J)	Adjustments During the Year (K)	Transfers During the Year (L)	
1		Electric Intangible Plant					
2	301-303	Subtotal - Electric Intangible Plant	\$ 7,109	\$ (0)	\$ -	\$ -	\$ 44,311
3		Electric Production Plant					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		Electric Transmission Plant					
9	350-359	Subtotal - Electric Transmission Plant	88,413	3,468	-	(35)	1,016,525
10		Electric Distribution Plant					
11	360-374	Subtotal - Electric Distribution Plant	199,367	20,194	46	830	4,808,707
12		Electric General Plant					
13	389-399	Subtotal - Electric General Plant	45,589	15,863	(11)	(675)	402,450
14		Total Electric Plant in Service	<u>\$ 340,478</u>	<u>\$ 39,526</u>	<u>\$ 35</u>	<u>\$ 120</u>	<u>\$ 6,271,993</u>

Ameren Illinois Electric
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2013				Plant Balances as of December 31, 2013 (R)
			Gross Additions During the Year (N)	Retirements During the Year (O)	Adjustments During the Year (P)	Transfers During the Year (Q)	
1		Electric Intangible Plant					
2	301-303	Subtotal - Electric Intangible Plant	\$ 6,361	\$ -	\$ -	\$ -	\$ 50,672
3		Electric Production Plant					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		Electric Transmission Plant					
9	350-359	Subtotal - Electric Transmission Plant	197,815	5,313	-	69	1,209,096
10		Electric Distribution Plant					
11	360-374	Subtotal - Electric Distribution Plant	250,806	23,240	-	784	5,037,056
12		Electric General Plant					
13	389-399	Subtotal - Electric General Plant	45,304	29,847	-	(51)	417,855
14		Total Electric Plant in Service	<u>\$ 500,286</u>	<u>\$ 58,400</u>	<u>\$ -</u>	<u>\$ 802</u>	<u>\$ 6,714,680</u>

Ameren Illinois Electric
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2014				Plant Balances as of December 31, 2014 (W)
			Gross Additions During the Year (S)	Retirements During the Year (T)	Adjustments During the Year (U)	Transfers During the Year (V)	
1		Electric Intangible Plant					
2	301-303	Subtotal - Electric Intangible Plant	\$ 68,262	\$ -	\$ -	\$ (140)	\$ 118,794
3		Electric Production Plant					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		Electric Transmission Plant					
9	350-359	Subtotal - Electric Transmission Plant	246,147	8,789	(1,490)	6,780	1,451,744
10		Electric Distribution Plant					
11	360-374	Subtotal - Electric Distribution Plant	278,301	38,490	-	(6,522)	5,270,346
12		Electric General Plant					
13	389-399	Subtotal - Electric General Plant	65,726	20,717	-	227	463,091
14		Total Electric Plant in Service	<u>\$ 658,436</u>	<u>\$ 67,996</u>	<u>\$ (1,490)</u>	<u>\$ 344</u>	<u>\$ 7,303,974</u>

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total		Ameren Illinois Total	
			2011 Transfers (C)	Explanation of Transfers (D)	2012 Transfers (E)	Explanation of Transfers (F)
1		Electric Intangible Plant				
2	301-303	Subtotal - Electric Intangible Plant	\$ -		\$ -	
3		Electric Production Plant				
4		Electric Steam Production Plant				
5	310-317	Subtotal -Electric Steam Production Plant	-		-	
6		Other Electric Production Plant				
7	340-346	Subtotal - Other Electric Production Plant	-		-	
8		Electric Transmission Plant				
9	353	Station Equipment			67	Transfer switch from Midway - Donnellson to spare
10		All other electric transmission accounts excl. 353	(209)	Transfer asset to correct Retirement Unit Code(E074)	(102)	Transfers from transmission accounts to distribution accounts
11	350-359	Subtotal - Electric Transmission Plant	(209)		(35)	
12		Electric Distribution Plant				
13	360-374	Subtotal - Electric Distribution Plant	794	IPC Pole Split	830	Transfer assets from acct 364 to correct acct 365
14		Electric General Plant				
15	389-399	Subtotal - Electric General Plant	896	Transfer assets with disabled locations to active locations	(675)	Transfer asset per June 2012 Fleet EMPRV interface: electric to gas
16		Total Electric Plant in Service	\$ 1,481		\$ 120	

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total		Ameren Illinois Total	
			2013 Transfers (G)	Explanation of Transfers (H)	2014 Transfers (I)	Explanation of Transfers (J)
1		Electric Intangible Plant				
2	301-303	Subtotal - Electric Intangible Plant	\$ -		\$ (140)	Transfer PC equipment from 303 to 391.
3		Electric Production Plant				
4		Electric Steam Production Plant				
5	310-317	Subtotal -Electric Steam Production Plant	-		-	
6		Other Electric Production Plant				
7	340-346	Subtotal - Other Electric Production Plant	-		-	
8		Electric Transmission Plant				
9	353	Station Equipment	69	Transfer assets to correct Account and Corporation.	176	Transfer current limiting reactors from 350 to 353.
10		All other electric transmission accounts excl. 353	-		6,603	Transfer from distribution accounts to transmission accounts.
11	350-359	Subtotal - Electric Transmission Plant	69		6,780	
12		Electric Distribution Plant				
13	360-374	Subtotal - Electric Distribution Plant	784	Transfer assets to and from spare and correct Retirement Unit Codes.	(6,522)	Transfer from distribution accounts to transmission accounts.
14		Electric General Plant				
15	389-399	Subtotal - Electric General Plant	(51)	Transfers to correct Accounts and Retirement Unit Codes.	227	Transfer of PC equipment from 303 to 391.
16		Total Electric Plant in Service	\$ 802		\$ 344	

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

Line No.	Description (A)	Account No. (B)	2011 (C)	2012 (D)	2013 (E)	2014 (F)
1	Beginning Balance		\$ 2,573,099	\$ 2,695,652	\$ 2,834,705	\$ 2,966,718
2	Depreciation Expense	403	175,478	181,226	202,853	215,213
3	Depreciation Expense for Asset Retirement Costs		-	-	-	-
4	Transportation Expenses - Clearing		4,941	5,134	7,844	9,296
5	Other Clearing Accounts		337	335	541	611
6	Other Accounts	[1]	1,785	1,485	1,829	2,327
7	Retirements		(50,030)	(39,424)	(58,362)	(67,129)
8	Cost of Removal		(15,051)	(20,872)	(29,746)	(28,290)
9	Salvage		4,537	11,408	7,216	7,554
10	Other/Net Credit	[2]	556	(238)	(162)	69
12	Ending Balance	[3]	<u>\$ 2,695,652</u>	<u>\$ 2,834,705</u>	<u>\$ 2,966,718</u>	<u>\$ 3,106,368</u>

NOTES

[1] Other accounts show depreciation amounts apportioned from electric.

[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers

[3] Excludes Intangible Plant.

Ameren Illinois Electric
Depreciation Reserve: Reserve by Functional Grouping
As Of December 31,
(\$000s)

Line No.	Description (A)	2011 (B)	2012 (C)	2013 (D)	2014 (E)
1	Steam Production	\$ -	\$ -	\$ -	\$ -
2	Nuclear Production	-	-	-	-
	Hydraulic Production				
3	Conventional	-	-	-	-
4	Pumped Storage	-	-	-	-
5	Other Production	-	-	-	-
6	Transmission	414,370	430,627	441,080	455,914
7	Distribution	2,154,788	2,277,023	2,404,315	2,521,779
8	General Plant	126,494	127,055	121,324	128,675
9	Total	<u>\$ 2,695,652</u>	<u>\$ 2,834,705</u>	<u>\$ 2,966,718</u>	<u>\$ 3,106,368</u>

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

Line No.	Project (A)	Description (B)	Total CWIP at 12/31/2014 Not Subject to AFUDC (C)	Items Included in Plant Additions Adjustment (D)	Payables for CWIP Not Subject to AFUDC (E)	Total CWIP at 12/31/2014 Not Subject to AFUDC (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 Rebl	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

Line No.	Project (A)	Description (B)	Total CWIP at 12/31/2014 Not Subject to AFUDC (C)	Items Included in Plant Additions Adjustment (D)	Payables for CWIP Not Subject to AFUDC (E)	Total CWIP at 12/31/2014 Not Subject to AFUDC (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					<u>\$ 1,054,930</u>
55	Total CWIP Balance as of 12/31/2014					200,406,517
56	5% Threshold for Schedule B-7.1					<u>\$ 10,020,326</u>

Ameren Illinois Electric
Allowance for Funds Used During Construction

Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)
1	2011	\$ 61,811,275	\$ 94,542,104	\$ (32,730,829)	3.1050%	5.8825%	\$ 1,807,481
2	2012	\$ 86,500,031	\$ 105,392,471	\$ (18,892,440)	3.1108%	5.8350%	\$ 2,538,975
3	2013	\$ 205,166,231	\$ 209,528,100	\$ (4,361,869)	3.0208%	5.0867%	\$ 4,169,499
	2014						
4	January	\$ 226,247,850	\$ 197,552,795	\$ 28,695,055	0.1300%	0.1558%	\$ 256,819
5	February	192,729,707	170,296,906	22,432,801	0.0542%	0.0458%	92,244
6	March	231,806,489	195,332,402	36,474,087	0.0250%	0.0000%	48,833
7	April	267,408,604	227,793,975	39,614,629	0.0592%	0.0633%	134,778
8	May	279,881,507	253,767,299	26,114,208	0.0717%	0.0850%	181,867
9	June	256,268,143	240,157,942	16,110,201	0.0983%	0.1367%	236,155
10	July	236,503,585	199,645,962	36,857,623	0.0950%	0.1108%	189,664
11	August	250,981,440	222,487,167	28,494,273	0.0950%	0.1108%	211,363
12	September	277,106,270	239,273,352	37,832,918	0.0950%	0.1108%	227,310
13	October	269,992,679	260,909,413	9,083,266	0.0950%	0.1108%	247,864
14	November	221,879,934	249,286,711	(27,406,777)	0.0950%	0.1108%	236,822
15	December	200,406,517	205,896,086	(5,489,569)	0.0950%	0.1108%	195,601
16	2014	\$ 200,406,517	\$ 205,896,086	\$ (5,489,569)	1.0083%	1.1517%	\$ 2,259,320

NOTES

- [1] Work Orders with In Service dates same month receive half month AFUDC.
- [2] The balances are as of December
- [3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

Ameren Illinois Electric
Allowance for Funds Used During Construction

Line No.	Month/Year (A)	AFUDC Equity Generated [1] (H)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2011	\$ 3,441,509	\$ 5,248,990	\$ (127,251)	\$ 5,121,738	\$ (4,768,363)
2	2012	\$ 4,686,503	\$ 7,225,478	\$ (346,977)	\$ 6,878,501	\$ 4,925,481
3	2013	\$ 7,107,280	\$ 11,276,779	\$ (1,738,207)	\$ 9,538,572	\$ 8,199,981
	2014					
4	January	\$ 307,853	\$ 564,672	\$ (11,934)	\$ 552,737	\$ 174,272
5	February	78,053	170,297	(195,787)	(25,490)	813,790
6	March	-	48,833	(17,639)	31,194	57,459
7	April	144,270	279,048	(11,469)	267,578	101,773
8	May	215,702	397,569	(1,885)	395,683	241,450
9	June	328,216	564,371	(10,351)	554,020	352,023
10	July	221,274	410,938	(439,395)	(28,457)	518,535
11	August	246,590	457,953	(451,878)	6,075	104,677
12	September	265,195	492,504	813,615	1,306,120	940,893
13	October	289,175	537,039	(1,240)	535,799	1,004,647
14	November	276,293	513,115	1,640	514,755	657,635
15	December	228,201	423,803	(372,440)	51,363	702,671
16	2014	\$ 2,600,821	\$ 4,860,141	\$ (698,764)	\$ 4,161,377	\$ 5,669,825

NOTES

[1] Work Orders with In Service dates same month receive half month AFUDC.

[2] The balances are as of December

[3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

Ameren Illinois Electric
Allowance for Funds Used During Construction

Line No.	Description
1	AFUDC Policy: This procedure explains the method by which the amount of Allowance for Funds Used During Construction (AFUDC) charged to construction work orders shall be computed.
2	AFUDC shall be compounded semi-annually (January and July) and charged to the specific construction work orders.
3	AFUDC shall be calculated according to the following formula:
4	$A_i = s(S/W) + d(D/D+P+C)(1-S/W)$
5	$A_e = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]$
6	Where
7	A_i = Gross allowance for borrowed funds used during construction rate
8	A_e = Allowance for other funds used during construction rate
9	S = Average short-term debt
10	s = Short-term debt interest rate
11	D = Long-term debt
12	d = Long-term debt interest rate
13	P = Preferred stock
14	p = Preferred stock cost rate
15	C = Common equity
16	c = Common equity cost rate
17	W = Average balance in construction work in process
18	AFUDC shall not be charged to the following types of work orders:
19	1) Work orders for the acquisition of utility plant.
20	2) Work orders for the purchase of complete buildings, general equipment, and spare equipment, if such purchases represent a major portion of the authorized expenditure.
21	3) Work orders for the purchase of land which do not provide for the construction of facilities thereon within a reasonable period of time.
22	4) Gas meters being moved from inside to outside.
23	AFUDC shall not be charged if:
24	1) The work order has not had any actual charges for the last 3 months (this assumes that the work is complete but has not yet been reported or that work has been suspended.)
25	2) The work order has been cancelled or suspended.
26	3) If any of the charges on the work order have been moved to Account 106.
27	4) The work order is a blanket work order. Blanket work orders are assumed to be short duration projects, which close every 30 days.

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

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col. C / 365)	Cash Working Capital Requirement (E) Col. B 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	<u>\$ 541,817</u>			<u>80,040</u>
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)

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col. C / 365)	Cash Working Capital Requirement (E) Col. B 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	<u>\$ 541,817</u>			<u>(52,153)</u>
29	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 27,887</u>

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

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col. C / 365)	Cash Working Capital Requirement (E) Col. B 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	<u>\$ 528,183</u>			<u>\$ 77,960</u>
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)

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col. C / 365)	Cash Working Capital Requirement (E) Col. B 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	<u>\$ 528,183</u>			<u>(49,898)</u>
29	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 28,062</u>

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

Line No.	Description (A)	2011 (B)	2012 (C)	2013 (D)	2014 (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	<u>\$ 33,627</u>	<u>\$ 40,433</u>	<u>\$ 43,888</u>	<u>\$ 42,601</u>

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				<u>\$ 48,903</u>
8	Matls and Supplies Net of Accts Payable (Ln 12 multiplied by 1.0 minus Ln 2)				42,601
9	Adjustment				<u>\$ (6,302)</u>

NOTES

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

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

WPB-8.1c

Line No.	Description (A)	General Materials and Supplies (Account 154)	Stores Expense Undistributed (Account 163)	Total Materials and Supplies Balances (D) = (B) + (C)	Jurisdictional Allocation Factor (E)	Jurisdictional Materials and Supplies Balances (F) = (D) x (E)	Accounts Payable Percentage Related to Materials and Supplies (G)	Accounts Payable Related to Jurisdictional Materials and Supplies (H) = (F) x (G)
		(B)	(C)					
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)

Line No.	Description (A)	WPB-8.1c						
		General Materials and Supplies (Account 154) (B)	Stores Expense Undistributed (Account 163) (C)	Total Materials and Supplies Balances (D) = (B) + (C)	Jurisdictional Allocation Factor (E)	Jurisdictional Materials and Supplies Balances (F) = (D) x (E)	Accounts Payable Percentage Related to Materials and Supplies (G)	Accounts Payable Related to Jurisdictional Materials and Supplies (H) = (F) x (G)
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

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

Line No.	Description (A)	General Materials and Supplies (Account 154)	Stores Expense Undistributed (Account 163)
		Ameren Illinois Total (B)	Ameren Illinois Total (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,

Line No.	Description (A)	General Materials and Supplies (Account 154)	Stores Expense Undistributed (Account 163)
		Ameren Illinois Total (B)	Ameren Illinois Total (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,

Line No.	Description (A)	Ameren Illinois Total	
		Total Company (B)	Distribution (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
Accumulated Deferred Income Taxes
As of December 31,
(\$000s)

Line No.	Description (A)	Account (B)	State Balance at 12/31/2013 (C)	State Balance at 12/31/2014 (D)	Federal Balance at 12/31/2013 (E)	Federal Balance at 12/31/2014 (F)	Total Beginning Deferred Tax Balance (G)	Total Ending Deferred Tax Balance (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	-	-	-	-	-	-

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

Line No.	Description (A)	Account (B)	State Balance at 12/31/2013 (C)	State Balance at 12/31/2014 (D)	Federal Balance at 12/31/2013 (E)	Federal Balance at 12/31/2014 (F)	Total Beginning Deferred Tax Balance (G)	Total Ending Deferred Tax Balance (H)
35	Severance Rate Case Settlement - State	1-ZA-190-612	-	-	-	-	-	-
36	Total 190 Electric		<u>7,317</u>	<u>6,781</u>	<u>50,935</u>	<u>75,907</u>	<u>58,253</u>	<u>82,689</u>
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		<u>(127,453)</u>	<u>(137,456)</u>	<u>(606,638)</u>	<u>(681,214)</u>	<u>(734,090)</u>	<u>(818,670)</u>
48	Book/Tax Loss Recquired Debt - Federal	1-ZA-283-651	-	-	(14,708)	(18,789)	(14,708)	(18,789)
49	Book/Tax Loss Recquired 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)

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

Line No.	Description (A)	Account (B)	State Balance at 12/31/2013 (C)	State Balance at 12/31/2014 (D)	Federal Balance at 12/31/2013 (E)	Federal Balance at 12/31/2014 (F)	Total Beginning Deferred Tax Balance (G)	Total Ending Deferred Tax Balance (H)
64	Total 283 Electric		<u>(3,899)</u>	<u>(4,566)</u>	<u>(15,749)</u>	<u>(19,702)</u>	<u>(19,648)</u>	<u>(24,268)</u>
65	Total Deferred		<u>\$ (124,034)</u>	<u>\$ (135,240)</u>	<u>\$ (571,452)</u>	<u>\$ (625,008)</u>	<u>\$ (695,486)</u>	<u>\$ (760,249)</u>
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		<u>(3,899)</u>	<u>(4,566)</u>	<u>(15,749)</u>	<u>(19,702)</u>	<u>(19,648)</u>	<u>(24,268)</u>
69	Total		<u>\$ (124,034)</u>	<u>\$ (135,240)</u>	<u>\$ (571,452)</u>	<u>\$ (625,008)</u>	<u>\$ (695,486)</u>	<u>\$ (760,249)</u>
			WPB-9b, Col. (M)	WPB-9a, Col. (F)	WPB-9b, Col. (E)	WPB-9a, Col. (E)		

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

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2014 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (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	-		-

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

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2014 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (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	-	-

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

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2014 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (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			<u>174,447,036</u>	<u>75,907,305</u>	<u>6,781,298</u>
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		

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

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2014 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (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)	-	

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

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2014 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (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			<u>(1,115,127,200)</u>	<u>(681,213,916)</u>	<u>(137,455,826)</u>
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			<u>(274,326,160)</u>	<u>-</u>	<u>-</u>
156	Total 282			<u>(1,389,453,360)</u>	<u>(681,213,916)</u>	<u>(137,455,826)</u>
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	-	

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

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2014 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (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			<u>(95,579,004)</u>	<u>(19,701,828)</u>	<u>(4,565,814)</u>
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			<u>2,892,850</u>	<u>-</u>	<u>-</u>
207	Total 283			<u>(92,686,154)</u>	<u>(19,701,828)</u>	<u>(4,565,814)</u>

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

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

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

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2013 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
1			Labor		91.33%	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

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2013 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
36	Employee Bonus 481a Adjustment - 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

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2013 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
72	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

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2013 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
107	Over/Under Accrual 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

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2013 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
141	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			<u>(1,015,997,912)</u>	<u>(606,637,754)</u>	<u>(127,452,571)</u>
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			<u>(238,237,163)</u>	<u>-</u>	<u>-</u>
156	Total 282			<u><u>(1,254,235,075)</u></u>	<u><u>(606,637,754)</u></u>	<u><u>(127,452,571)</u></u>
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

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2013 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
174	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

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

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2014

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2013 (F)	Ending Balance at 12/31/2014 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-611/612	Active VEBA	Electric	165	165-030, 165-680	-	-	N	3, 4
2	190-CRD	IL Investment Tax Credit Carryforward	Electric			-	-	Y	5
3	190-CVA	IL Credit Valuation Allowance	Electric			-	-	Y	5
4	190-CDF	Federal NOL Credits Deferred	Electric			-	-	Y	5
5	190-FOL	Federal Net Operating Loss	Electric			-	-	Y	5
6	190-NLF	Federal Effect of Illinois NOL	Electric			-	-	Y	5
7	190-NOL	State Effect of Illinois NOL	Electric			-	-	Y	5
8	190-MOF	Federal Effect of Missouri NOL	Electric			-	-	N	3, 5
9	190-MOL	State Effect of Missouri NOL	Electric			-	-	N	3, 5
10	190-FED	Federal Accrued Tax	Electric			-	-	N	3, 5
11	190-STA	State Accrued Tax	Electric			-	-	N	3, 5
12	190-100	Unamortized Investment Tax Credit	Electric	254/255	254-100/255-	-	-	N	3
13	190-365/366	Tax Depr Step-Up Basis Metro	Electric	Various	Various	-	-	Y	4
14	190-611/612	Injuries and Damages Reserve	Electric	228	186060, 228	-	-	N	3
15	190-611/612	Legal Expense Reserve	Electric	242	242-009	-	-	N	1, 3, 4
16	190-611/612	Uncollectible Accounts	Electric	144	144 Major	-	-	N	3, 4

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2014

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2013 (F)	Ending Balance at 12/31/2014 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
17	190-611/612	Asset Retirement Obligation	Electric	182/230	182-343, 230-101	-	-	N	4
18	190-611/612	Inventory Reserve	Electric	154	154-021	(984,271)	(973,896)	Y	3, 4
19	190-611/612	Deferred Compensation	Electric	242/253	242-092, 253-615, 253-616, 253-617, 253-628, 253-649, 253-650, 253-651, 253-652, 253-653, 253-654	-	-	N	3, 4
20	190-611/612	Employee Bonus Accrual, Payment and 481(a) adjustment	Electric	232	232-007	-	-	N	3, 4
21	190-611/612	FAS 106 Deduction	Electric	228/253	228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080	-	-	N	1, 3, 4
22	190-611/612	FAS 106-2 Part D, Prescription	Electric	253	253-081	-	-	N	1, 3, 4
23	190-611/612	Injuries and Damages Reserve	Electric	186/228	186-060, 228-002, 228-020, 228-021, 228-023, 228-030, 228-HMA	-	-	N	3, 4
24	190-611/612	Merger Costs - Debt Integration	Electric			-	-	Y	4, 5

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2014

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2013 (F)	Ending Balance at 12/31/2014 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
25	190-611/612	State Income Taxes	Electric	236	236-032, 236-042	-	-	N	1, 3, 4
26	190-611/612	Gross Receipts Taxes	Electric	236	236-012	-	-	N	3, 4
27	190-611/612	Property Taxes	Electric	236	236-011	-	-	N	3, 4
28	190-611/612	Pension	Electric	253	253-072, 253-097	-	-	N	1, 3, 4
29	190-611/612	Regulatory Asset Amortization	Electric	182	182-399	-	-	N	3, 4
30	190-611/612	Severance	Electric			-	-	Y	4, 5
31	190-611/612	Severance Rate Case Settlement	Electric	182/186	182-SEV, 186-V11	-	-	N	3, 4
32	190-611/612	Tax Reserve Interest - Current	Electric	237	237-TAX	-	-	N	3, 4
33	190-611/612	Tax Reserve Interest - Non Current	Electric	143/253	143-TAX, 253-237	-	-	N	3, 4
34	190-611/612	Vacation Pay Adjustment	Electric	242	242-010	-	-	N	1, 4
35	282-111/112, 282-115/116, 282-125/126, 282-145/146, 282-147/148	Accelerated Depreciation	Electric	Plant	Plant	-	-	Y	2
36	283-215/216	FAS 133 Transactions	Electric	Various	Various	-	-	N	3, 4
37	283-513/514	Intercompany Tax Gain	Electric	Various	Various	-	-	N	3, 4
38	283-651/652	Book/Tax Loss on Reacquired Debt	Electric	189	189 Major	45,656,008	48,158,278	Y	4
39	283-651/652	Rate Case Expenses	Electric	182	182-MAP, 182-371, 182-372, 182-374	-	-	N	4

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2014

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2013 (F)	Ending Balance at 12/31/2014 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
40	283-651/652	Illinois Bad Debt Tracker	Electric	182/254	182-BD0, 254-BD0, 254-BD1, 254-BD2	-	-	N	4
41	283-651/652	Merger Initiatives	Electric	182/186	182-3MC, 186-501	-	-	N	4
42	283-651/652	Payroll Tax Adjustment	Electric	Various	Various	-	-	N	4
43	283-651/652	Prepayments - 12 Month Rule	Electric	165	165-003	-	-	N	4
44	283-651/652	Rabbi Trust	Electric	Various	Various	-	-	N	4
45	283-651/652	Renewable Energy Compliance Cost	Electric	242	242-048	-	-	N	4

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

Line No.	Account No. (A)	Description (B)	Time Period Charges Were Recorded (C)	Amortization Period (D)	ICC Docket No. (E)	Deferred Charge Balance at the Beginning of Year (F)	Deferred Charge Balance at End of Year (G)	Deferred Charge Balance in Rate Base (H)	Amortization Expense (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

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

Line No.	Property Name (A)	Property Description (B)	Date of Acquisition (C)	Beginning Balance (D)	Accumulated Depreciation (E)	Net Original Cost (F)	Expenses	Expected In-Service Date (H)	Expected Use (I)
							Property Taxes Paid in 2014 (G)		
1	Alton Substation Site (Bockstruck)	31.28 acres, Alton, Illinois, Madison County, Part of the NE 1/4 of Section 30, Township 6 North, Range 9 West	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					<u>\$ 410,591</u>			

NOTES

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

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

Line No.	Property Name (A)	Date of Acquisition (B)	Beginning Balance (C)	Additions (D)	Ending Balance (E)	Expenses				
						Property Taxes Paid in 2011 (F)	Property Taxes Paid in 2012 (G)	Property Taxes Paid in 2013 (H)	Property Taxes Paid in 2014 (I)	
1	Alton Substation Site (Bockstruck)	4/3/2006	\$ 306,650 [1]	\$ 66,105	\$ 372,755	\$ 95	\$ 87	\$ 99	\$ 113	
2	Gallatin Bulk	1977	\$ 37,836	\$ -	\$ 37,836	\$ 712	\$ 712	\$ 708	\$ 731	
3	No revenue has been realized from the properties listed above.									

NOTES

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

Ameren Illinois Electric
Workpaper Supporting Property Held for Future Use
As of December 31, 2014

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

Ameren Illinois Electric
Customer Deposits
As of December 31, 2014

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits (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).

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

Line No.	Month (A)	Jurisdictional Customer Deposits Dr/(Cr)			
		2011	2012	2013	2014
		Ameren Illinois Total (B)	Ameren Illinois Total (C)	Ameren Illinois Total (D)	Ameren Illinois Total (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.

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

Line No.	Month (A)	Interest on Customer Deposits - Jurisdictional Dr/(Cr)			
		2011	2012	2013	2014
		Ameren Illinois Total (F)	Ameren Illinois Total (G)	Ameren Illinois Total (H)	Ameren Illinois Total (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,

2011							
Line No.	Month (A)	RZ-II (CILCO) (B)	RZ-I (CIPS) (C)	RZ-III (IPC) (D)	Ameren Illinois Total (E)	Ameren Illinois Electric Allocator (F)	Jurisdictional Deposits - Ameren Illinois Electric (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,

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

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

2013							
Line No.	Month (A)	RZ-II (CILCO) (N)	RZ-I (CIPS) (O)	RZ-III (IPC) (P)	Ameren Illinois Total (Q)	Ameren Illinois Electric Allocator (R)	Jurisdictional Deposits - Ameren Illinois Electric (S)
1	January						
2	Elec	\$ 1,142,619	\$ 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,

2014							
Line No.	Month (A)	RZ-II (CILCO) (T)	RZ-I (CIPS) (U)	RZ-III (IPC) (V)	Ameren Illinois Total (W)	Ameren Illinois Electric Allocator (X)	Jurisdictional Deposits - Ameren Illinois Electric (Y)
1	January						
2	Elec	\$ 1,082,438	\$ 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

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

Line No.	Description (A)	Ameren Illinois Total (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	<u>\$ 2,686,230,188</u>
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	<u>\$ 2,388,972,736</u>
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	<u>\$ 2,170,884,859</u>
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	<u>\$ 2,325,513,782</u>
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

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

Line No.	Month	Jurisdictional Budget Payment Plan Balance [1]				Jurisdictional Interest on Budget Payment Plan Balances [2]			
		2011	2012	2013	2014	2010	2011	2012	2013
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	January	\$ 9,727,096	\$ (511,162)	\$ 3,736,452	\$ 3,977,560	\$ -	\$ -	\$ -	\$ -
2	February	17,775,018	4,921,141	8,512,633	17,641,799	-	-	-	-
3	March	16,705,013	5,699,918	11,912,126	25,979,551	-	-	-	-
4	April	11,513,688	(369,797)	10,023,687	24,170,014	-	-	-	-
5	May	3,674,383	(6,224,088)	1,819,718	16,133,006	-	-	-	-
6	June	141,093	(7,751,253)	(5,680,576)	9,623,344	-	-	-	-
7	July	1,965,057	162,463	(7,036,476)	7,624,419	-	-	-	-
8	August	7,643,812	8,246,723	(8,410,681)	3,598,085	-	-	-	-
9	September	7,190,987	8,675,860	(8,065,413)	1,390,112	-	-	-	-
10	October	(1,238,300)	1,681,270	(12,781,568)	(7,059,519)	-	-	-	-
11	November	(9,406,848)	(4,313,465)	(15,708,323)	(13,485,431)	-	-	-	-
12	December	(8,724,379)	(4,466,343)	(10,315,106)	(9,230,239)	-	-	-	-

NOTES

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

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

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

Line No.		January (A)	February (B)	March (C)	April (D)	May (E)	June (F)
	2011	Ameren Illinois Total					
1	Ameren Illinois Electric	\$ 4,414,123	\$ 5,596,166	\$ 4,262,234	\$ 1,852,971	\$ (811,955)	\$ (1,394,634)
2	Ameren Illinois Combined	7,747,713	17,759,970	18,144,845	14,087,868	6,542,262	2,239,494
3	Jurisdictional Allocation [1]	68.57%	68.57%	68.57%	68.57%	68.57%	68.57%
4	Jurisdictional Amount	<u>\$ 9,727,096</u>	<u>\$ 17,775,018</u>	<u>\$ 16,705,013</u>	<u>\$ 11,513,688</u>	<u>\$ 3,674,383</u>	<u>\$ 141,093</u>
	2012	Ameren Illinois Total					
5	Ameren Illinois Electric	\$ (280,407)	\$ 414,944	\$ 97,732	\$ (1,767,292)	\$ (3,457,784)	\$ (3,442,814)
6	Ameren Illinois Combined	(342,077)	6,680,093	8,304,813	2,071,679	(4,100,834)	(6,386,932)
7	Jurisdictional Allocation [1]	67.46%	67.46%	67.46%	67.46%	67.46%	67.46%
8	Jurisdictional Amount	<u>\$ (511,162)</u>	<u>\$ 4,921,141</u>	<u>\$ 5,699,918</u>	<u>\$ (369,797)</u>	<u>\$ (6,224,088)</u>	<u>\$ (7,751,253)</u>
	2013	Ameren Illinois Total					
9	Ameren Illinois Electric	\$ 573,000	\$ 1,003,693	\$ 1,163,313	\$ 274,185	\$ (2,379,196)	\$ (4,147,249)
10	Ameren Illinois Combined	5,182,873	12,302,351	17,610,429	15,973,198	6,879,335	(2,512,143)
11	Jurisdictional Allocation [1]	61.04%	61.04%	61.04%	61.04%	61.04%	61.04%
12	Jurisdictional Amount	<u>\$ 3,736,452</u>	<u>\$ 8,512,633</u>	<u>\$ 11,912,126</u>	<u>\$ 10,023,687</u>	<u>\$ 1,819,718</u>	<u>\$ (5,680,576)</u>
	2014	Ameren Illinois Total					
13	Ameren Illinois Electric	\$ 1,547,484	\$ 5,459,111	\$ 7,450,050	\$ 6,297,496	\$ 3,489,824	\$ 1,848,658
14	Ameren Illinois Combined	4,187,007	20,990,698	31,926,218	30,794,239	21,784,127	13,395,737
15	Jurisdictional Allocation [1]	58.04%	58.04%	58.04%	58.04%	58.04%	58.04%
16	Jurisdictional Amount	<u>\$ 3,977,560</u>	<u>\$ 17,641,799</u>	<u>\$ 25,979,551</u>	<u>\$ 24,170,014</u>	<u>\$ 16,133,006</u>	<u>\$ 9,623,344</u>

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

Line No.		July (G)	August (H)	September (I)	October (J)	November (K)	December (L)
	2011				Ameren Illinois Total		
1	Ameren Illinois Electric	\$ 536,963	\$ 3,884,207	\$ 4,563,917	\$ 2,079,782	\$ (1,282,339)	\$ (1,855,512)
2	Ameren Illinois Combined	2,082,537	5,482,493	3,830,959	(4,838,636)	(11,847,671)	(10,016,616)
3	Jurisdictional Allocation [1]	68.57%	68.57%	68.57%	68.57%	68.57%	68.57%
4	Jurisdictional Amount	<u>\$ 1,965,057</u>	<u>\$ 7,643,812</u>	<u>\$ 7,190,987</u>	<u>\$ (1,238,300)</u>	<u>\$ (9,406,848)</u>	<u>\$ (8,724,379)</u>
	2012				Ameren Illinois Total		
5	Ameren Illinois Electric	\$ 40,755	\$ 3,727,255	\$ 4,739,814	\$ 2,862,716	\$ 419,745	\$ (578,259)
6	Ameren Illinois Combined	180,424	6,699,766	5,834,887	(1,751,405)	(7,016,623)	(5,763,789)
7	Jurisdictional Allocation [1]	67.46%	67.46%	67.46%	67.46%	67.46%	67.46%
8	Jurisdictional Amount	<u>\$ 162,463</u>	<u>\$ 8,246,723</u>	<u>\$ 8,675,860</u>	<u>\$ 1,681,270</u>	<u>\$ (4,313,465)</u>	<u>\$ (4,466,343)</u>
	2013				Ameren Illinois Total		
9	Ameren Illinois Electric	\$ (3,620,091)	\$ (3,066,576)	\$ (2,103,845)	\$ (3,134,401)	\$ (4,142,178)	\$ (2,595,973)
10	Ameren Illinois Combined	(5,597,269)	(8,755,571)	(9,767,197)	(15,805,537)	(18,949,513)	(12,646,722)
11	Jurisdictional Allocation [1]	61.04%	61.04%	61.04%	61.04%	61.04%	61.04%
12	Jurisdictional Amount	<u>\$ (7,036,476)</u>	<u>\$ (8,410,681)</u>	<u>\$ (8,065,413)</u>	<u>\$ (12,781,568)</u>	<u>\$ (15,708,323)</u>	<u>\$ (10,315,106)</u>
	2014				Ameren Illinois Total		
13	Ameren Illinois Electric	\$ 1,788,069	\$ 1,016,471	\$ 946,229	\$ (1,618,929)	\$ (3,913,737)	\$ (2,759,834)
14	Ameren Illinois Combined	10,055,996	4,448,105	764,807	(9,374,103)	(16,491,970)	(11,148,468)
15	Jurisdictional Allocation [1]	58.04%	58.04%	58.04%	58.04%	58.04%	58.04%
16	Jurisdictional Amount	<u>\$ 7,624,419</u>	<u>\$ 3,598,085</u>	<u>\$ 1,390,112</u>	<u>\$ (7,059,519)</u>	<u>\$ (13,485,431)</u>	<u>\$ (9,230,239)</u>