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Ameren Illinois Electric
WP 1: Rate Base Information

Workpaper 1 Summary

Line No.	Adjustment (A)	Amount (\$000) (B)	Source (Part 285 Schedule) (C)	To (Rate MAP-P Schedule) (D)
App 1				
Distribution Plant - Adjs to Plant In Service				
<u>Recovered Thru Other Tariffs (input as negative number)</u>				
1	Rider GC			
2	Other Recovered Thru Other Tariffs If Any			
<u>Disallowed in Previous ICC Orders</u>				
3	Previously Disallowed Plant Additions	(101)	B-2.1 Col B Ln 1	App 1 Col C Ln 3
4	Previously Disallowed NESC Rework	(12,903)	B-2.1 Col B Ln 5	App 1 Col C Ln 4
5	Previously Disallowed Production Retiree Pension & OPEB	(6,080)	B-2.1 Col B Ln 13	App 1 Col C Ln 5
6	Previously Disallowed Incentive Compensation	(3,332)	B-2.1 Col B Ln 9	App 1 Col C Ln 6
7	Previously Disallowed Performance Share Unit Program	(3,221)	B-2.1 Col B Ln 17	App 1 Col C Ln 6a
8	Other Disallowed in Previous ICC Orders If Any			
Distribution Plant - Adjs to Accumulated Reserve				
<u>Recovered Thru Other Tariffs (input as positive number)</u>				
9	Rider GC			
10	Other Recovered Thru Other Tariffs If Any			
<u>Disallowed in Previous ICC Orders</u>				
11	Previously Disallowed Plant Additions	37	B-2.1 Col B Ln 4	App 1 Col C Ln 11
12	Previously Disallowed NESC Rework	2,381	B-2.1 Col B Ln 8	App 1 Col C Ln 12
13	Previously Disallowed Production Retiree Pension & OPEB	1,063	B-2.1 Col B Ln 16	App 1 Col C Ln 13
14	Previously Disallowed Incentive Compensation	605	B-2.1 Col B Ln 12	App 1 Col C Ln 14
15	Previously Disallowed Performance Share Unit Program	329	B-2.1 Col B Ln 20	App 1 Col C Ln 14a
16	Other Disallowed in Previous ICC Orders If Any			
Additional Adjustments to Rate Base				
<u>Adjs to Plant In Service</u>				
17	NESC Rework			
18	Production Retiree Pension & OPEB	(344)	B-2.6 Col C Ln 6	App 1 Col C Ln 44
19	Incentive Compensation	(365)	B-2.7 Col C Ln 6	App 1 Col C Ln 45
20	Performance Share Unit Program	(1,127)	B-2.8 Col C Ln 6	App 1 Col C Ln 46
<u>Adjs to Accumulated Reserve</u>				
21	NESC Rework			
22	Production Retiree Pension & OPEB	6	B-2.6 Col C Ln 7	App 1 Col D Ln 44
23	Incentive Compensation	6	B-2.7 Col C Ln 7	App 1 Col D Ln 45
24	Performance Share Unit Program	19	B-2.8 Col C Ln 7	App 1 Col D Ln 46

Ameren Illinois Electric
WP 1: Rate Base Information

Workpaper 1 Summary

Line No.	Adjustment (A)	Amount (\$000) (B)	Source (Part 285 Schedule) (C)	To (Rate MAP-P Schedule) (D)
App 4				
Accumulated Deferred Income Taxes Information				
<u>Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs (\$ in 000s)</u>				
25	Rider GC			
26	Previously Disallowed Plant Additions	12	B-2.1 Col B Ln 2	App 4 Col C Ln 18
27	Previously Disallowed NESC Rework	2,734	B-2.1 Col B Ln 6	App 4 Col C Ln 19
28	Previously Disallowed Production Retiree Pension & OPEB	1,270	B-2.1 Col B Ln 14	App 4 Col C Ln 20
29	Previously Disallowed Incentive Compensation	677	B-2.1 Col B Ln 10	App 4 Col C Ln 21
30	Previously Disallowed Performance Share Unit Program	655	B-2.1 Col B Ln 18	App 4 Col C Ln 21a
31	NESC Rework			
32	Production Retiree Pension & OPEB	61	B-2.6 Col C Ln 8	App 4 Col C Ln 23
33	Incentive Compensation	64	B-2.7 Col C Ln 8	App 4 Col C Ln 24
34	Performance Share Unit Program	199	B-2.8 Col C Ln 8	App 4 Col C Ln 25
35	OPEB Liability	(1,072)	B-2.12 Col B Ln 9	App 4 Col C Ln 26
36	Other If Any	6,048	B-2.13 Col B Ln 7	App 4 Col C Ln 27
App 8				
Changes to Depreciation Expense				
<u>Costs Recovered Through Other Tariffs</u>				
37	Rider GC			
<u>Costs Disallowed in Previous ICC Orders</u>				
38	Previously Disallowed Plant Additions	(3)	B-2.1 Col B Ln 3	App 8 Col C Ln 3
39	Previously Disallowed NESC Rework	(426)	B-2.1 Col B Ln 7	App 8 Col C Ln 4
40	Previously Disallowed Production Retiree Pension & OPEB	(173)	B-2.1 Col B Ln 15	App 8 Col C Ln 5
41	Previously Disallowed Incentive Compensation	(103)	B-2.1 Col B Ln 11	App 8 Col C Ln 6
42	Previously Disallowed Performance Share Unit Program	(89)	B-2.1 Col B Ln 19	App 8 Col C Ln 6a
43	Other Disallowed in Previous ICC Orders If Any			
<u>Other Adjs</u>				
44	NESC Rework			
45	Production Retiree Pension & OPEB	(6)	B-2.6 Col C Ln 9	App 8 Col C Ln 9
46	Incentive Compensation	(6)	B-2.7 Col C Ln 9	App 8 Col C Ln 10
47	Performance Share Unit Program	(19)	B-2.8 Col C Ln 9	App 8 Col C Ln 11
48	Purchase Accounting	608	C-2.12 Col C Ln 4	App 8 Col C Ln 12

Ameren Illinois Electric
Previously Disallowed Plant Additions Adjustment
 For the Year Ending December 31, 2015
 (\$000s)

MFR Schedule B-2.1

Line No.	Description (A)	Amount (B)	Reference (C)
1	Total Plant Additions Previously Disallowed	\$ (101)	WPB-2.1a
2	Deferred Income Tax Adjustment	12	WPB-2.1d
3	Depreciation Expense Adjustment	(3)	WPB-2.1d
4	Accumulated Depreciation Adjustment	(37)	WPB-2.1d
5	Total NESC Plant Additions Previously Disallowed	\$ (12,903)	WPB-2.1b
6	Deferred Income Tax Adjustment	2,734	WPB-2.1d
7	Depreciation Expense Adjustment	(426)	WPB-2.1d
8	Accumulated Depreciation Adjustment	(2,381)	WPB-2.1d
9	Total Incentive Compensation Previously Disallowed	\$ (3,332)	WPB-2.1b
10	Deferred Income Tax Adjustment	677	WPB-2.1d
11	Depreciation Expense Adjustment	(103)	WPB-2.1d
12	Accumulated Depreciation Adjustment	(605)	WPB-2.1d
13	Total Capitalized Production Retiree Costs Previously Disallowed	\$ (6,080)	WPB-2.1b
14	Deferred Income Tax Adjustment	1,270	WPB-2.1d
15	Depreciation Expense Adjustment	(173)	WPB-2.1d
16	Accumulated Depreciation Adjustment	(1,063)	WPB-2.1d
17	Total Performance Share Unit Program Previously Disallowed	\$ (3,221)	WPB-2.1b
18	Deferred Income Tax Adjustment	655	WPB-2.1d
19	Depreciation Expense Adjustment	(89)	WPB-2.1d
20	Accumulated Depreciation Adjustment	(329)	WPB-2.1d
	<u>Total</u>		
21	Total Previously Disallowed Plant Adjustments	\$ (25,638)	Line 1 + Line 5 + Line 9 + Line 13 + Line 17
22	Total Deferred Income Tax Adjustment	5,348	Line 2 + Line 6 + Line 10 + Line 14 + Line 18
23	Total Depreciation Expense Adjustment	(795)	Line 3 + Line 7 + Line 11 + Line 15 + Line 19
24	Total Accumulated Depreciation Adjustment	(4,415)	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, 2015

MFR Schedule WPB-2.1a

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, 2015
 (\$000s)

MFR Schedule WPB-2.1b

Line No.	Description (A)	2008 Case, 2010, 2011, 2012 and 2013 Test Year [1] Ameren Illinois Total (B)	2014 Test Year [2] Ameren Illinois Total (C)	Total Previously Disallowed (D)
1	NESC Plant Additions Disallowed	\$ (12,903)	\$ -	\$ (12,903)
2	Incentive Compensation	(2,923)	(408)	(3,332)
3	Capitalized Production Retiree Costs	(5,949)	(131)	(6,080)
4	Performance Share Unit Program	\$ (2,081)	\$ (1,141)	\$ (3,221)

NOTES

[1] Reference: WPB-2.1b of Part 285 minimum filing requirements filed within docket 15-0305.

[2] Reference: WPB-2.1c

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
 For the Year Ending December 31, 2015
 (\$000s)

MFR Schedule WPB-2.1c

Line No.	Description (A)	2014 Test Year Ameren Illinois Total (B)	Reference [1] (C)
1	NESC Plant Additions		
2	2014 NESC Additions	\$ -	
3	Incentive Compensation		
4	2014 Incentive Compensation Capital	\$ (562)	2014 MFR Schedule B-2.7 Line 4
5	Allocation to Electric Distribution	72.72%	2014 MFR WPA-5a Line 4
6	Adjustment to Electric Distribution Utility Plant	(408)	Line 4 x Line 5
7	Capitalized Production Retiree Costs		
8	2014 Production Retiree Capital	\$ (181)	2014 MFR Schedule B-2.6 Line 4
9	Allocation to Electric Distribution	72.72%	2014 MFR WPA-5a Line 4
10	Adjustment to Electric Distribution Utility Plant	(131)	Line 8 x Line 9
11	Performance Share Unit Program		
12	2014 Performance Share Unit Program Capital	\$ (1,569)	2014 MFR Schedule B-2.8 Line 4
13	Allocation to Electric Distribution	72.72%	2014 MFR WPA-5a Line 4
14	Adjustment to Electric Distribution Utility Plant	(1,141)	Line 12 x Line 13

NOTES

[1] Reference: The 2014 MFR references the part 285 minimum filing requirements filed within docket 15-0305.

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
 For the Year Ending December 31, 2015

MFR Schedule WPB-2.1d

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)
8	Docket 15-0305		2014		(408,496)	(1,140,818)	(131,323)	-
				<u>\$ (101,184)</u>	<u>\$ (3,331,851)</u>	<u>\$ (3,221,484)</u>	<u>\$ (6,080,447)</u>	<u>\$ (12,903,125)</u>
Accumulated Depreciation								
9	Docket 09-0306	2006 Case	2004	\$ 25,104				
10		2007 Case	2006	12,390				
11		2008 Case	2008		346,816	-	664,000	1,094,936
12	Docket 12-0001		2010		85,470	74,040	113,052	254,148
13	Docket 12-0293		2011		78,680	63,040	120,385	453,025
14	Docket 13-0301		2012		42,512	75,580	101,880	443,348
15	Docket 14-0317		2013		37,338	76,563	58,950	135,732
16	Docket 15-0305		2014		14,090	39,350	4,530	-
				<u>\$ 37,494</u>	<u>\$ 604,906</u>	<u>\$ 328,573</u>	<u>\$ 1,062,797</u>	<u>\$ 2,381,189</u>
Accumulated Deferred Income Tax								
17	Docket 09-0306	2006 Case	2004	\$ 7,382				
18		2007 Case	2006	4,761				
19		2008 Case	2008		223,557	-	635,699	693,694
20	Docket 12-0001		2010		96,944	83,980	128,228	288,268
21	Docket 12-0293		2011		160,661	128,726	245,821	925,064
22	Docket 13-0301		2012		57,543	102,306	137,903	600,118
23	Docket 14-0317		2013		62,313	127,784	98,385	226,534
24	Docket 15-0305		2014		75,892	211,945	24,398	-
				<u>\$ 12,142</u>	<u>\$ 676,910</u>	<u>\$ 654,741</u>	<u>\$ 1,270,434</u>	<u>\$ 2,733,677</u>

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
 For the Year Ending December 31, 2015

MFR Schedule WPB-2.1d

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								
25	Docket 09-0306	2006 Case	2004	\$ (22,923)				
26		2007 Case	2006	(28,624)				
27		2008 Case	2008		(750,471)	-	(1,987,301)	(2,337,252)
28	Docket 12-0001		2010		(252,167)	(218,448)	(333,544)	(749,834)
29	Docket 12-0293		2011		(242,328)	(194,159)	(370,776)	(1,395,288)
30	Docket 13-0301		2012		(226,253)	(402,252)	(542,218)	(2,359,589)
31	Docket 14-0317		2013		(260,302)	(533,788)	(410,982)	(946,295)
32	Docket 15-0305		2014		(318,514)	(889,523)	(102,395)	-
				<u>\$ (51,548)</u>	<u>\$ (2,050,035)</u>	<u>\$ (2,238,170)</u>	<u>\$ (3,747,216)</u>	<u>\$ (7,788,259)</u>
Depreciation								
33	Docket 09-0306	2006 Case	2004	\$ (2,092)				
34		2007 Case	2006	(1,239)				
35		2008 Case	2008		(43,352)	-	(83,000)	(136,867)
36	Docket 12-0001		2010		(14,245)	(12,340)	(18,842)	(42,358)
37	Docket 12-0293		2011		(15,736)	(12,608)	(24,077)	(90,605)
38	Docket 13-0301		2012		(10,628)	(18,895)	(25,470)	(110,837)
39	Docket 14-0317		2013		(12,446)	(25,521)	(19,650)	(45,244)
40	Docket 15-0305		2014		(7,045)	(19,675)	(2,265)	-
				<u>\$ (3,331)</u>	<u>\$ (103,452)</u>	<u>\$ (89,039)</u>	<u>\$ (173,304)</u>	<u>\$ (425,911)</u>

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
 For the Year Ending December 31, 2015

MFR Schedule WPB-2.1d

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 15-0305 WPB 2.1c
8	Docket 15-0305		2014	(1,680,637)	Docket 16-xxxx WPB 2.1c
				<u>\$ (25,638,091)</u>	
Accumulated Depreciation					
9	Docket 09-0306	2006 Case	2004	\$ 25,104	Line 33 x 12 years
10		2007 Case	2006	12,390	Line 34 x 10 years
11		2008 Case	2008	2,105,752	Line 35 x 8 years
12	Docket 12-0001		2010	526,710	Line 36 x 6 years
13	Docket 12-0293		2011	715,130	Line 37 x 5 years
14	Docket 13-0301		2012	663,320	Line 38 x 4 years
15	Docket 14-0317		2013	308,583	Line 39 x 3 years
16	Docket 15-0305		2014	57,970	Line 40 x 2 years
				<u>\$ 4,414,959</u>	
Accumulated Deferred Income Tax					
17	Docket 09-0306	2006 Case	2004	\$ 7,382	WPB 2.1 e
18		2007 Case	2006	4,761	WPB 2.1 e
19		2008 Case	2008	1,552,949	WPB 2.1 e
20	Docket 12-0001		2010	597,419	WPB 2.1 e
21	Docket 12-0293		2011	1,460,272	WPB 2.1 e
22	Docket 13-0301		2012	897,869	WPB 2.1 e
23	Docket 14-0317		2013	515,016	WPB 2.1 e
24	Docket 15-0305		2014	312,234	WPB 2.1 e
				<u>\$ 5,347,903</u>	

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
 For the Year Ending December 31, 2015

MFR Schedule WPB-2.1d

Line No.	Description (A)	Case (B)	Test Year (C)	Total (I)	Source (J)
Rate Base					
25	Docket 09-0306	2006 Case	2004	\$ (22,923)	Line 1 + Line 9 + Line 17
26		2007 Case	2006	(28,624)	Line 2 + Line 10 + Line 18
27		2008 Case	2008	(5,075,025)	Line 3 + Line 11 + Line 19
28	Docket 12-0001		2010	(1,553,994)	Line 4 + Line 12 + Line 20
29	Docket 12-0293		2011	(2,202,551)	Line 5 + Line 13 + Line 21
30	Docket 13-0301		2012	(3,530,313)	Line 6 + Line 14 + Line 22
31	Docket 14-0317		2013	(2,151,367)	Line 7 + Line 15 + Line 23
32	Docket 15-0305		2014	(1,310,433)	Line 8 + Line 16 + Line 24
				<u>\$ (15,875,229)</u>	
Depreciation					
33	Docket 09-0306	2006 Case	2004	\$ (2,092)	Docket 12-0001 WPB 2.2b
34		2007 Case	2006	(1,239)	Docket 12-0001 WPB 2.2b
35		2008 Case	2008	(263,219)	Docket 12-0001 WPB 2.2c
36	Docket 12-0001		2010	(87,785)	Docket 12-0293 WPB 2.2d
37	Docket 12-0293		2011	(143,026)	Docket 13-0301 WPB 2.2d
38	Docket 13-0301		2012	(165,830)	Docket 14-0317 WPB 2.1d
39	Docket 14-0317		2013	(102,861)	Docket 14-0317 B-2.6-2.9
40	Docket 15-0305		2014	(28,985)	Docket 15-0305 B-2.6-2.8
				<u>\$ (795,037)</u>	

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
 For the Year Ending December 31, 2015

MFR Schedule WPB-2.1e

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)	62.077%	81.039%	\$ 25,104	\$ 34,396	\$ 44,903
2	2007 Case Projects	2006	(45,775)	53.154%	53.154%	12,390	24,331	24,331
3	Earning Based Incentive Compensation	2008	(1,320,844)	44.231%	72.116%	346,816	584,223	952,533
4	Capitalized Production Retiree	2008	(3,287,000)	44.231%	72.116%	664,000	1,453,873	2,370,436
5	NESC Rework	2008	(4,125,882)	44.231%	72.116%	1,094,936	1,824,919	2,975,400
6	Earning Based Incentive Compensation	2010	(434,581)	56.547%	78.274%	85,470	245,744	340,162
7	Performance Share Unit Program	2010	(376,468)	56.547%	78.274%	74,040	212,883	294,675
8	Capitalized Production Retiree	2010	(574,824)	56.547%	78.274%	113,052	325,048	449,936
9	NESC Rework	2010	(1,292,250)	56.547%	78.274%	254,148	730,733	1,011,491
10	Earning Based Incentive Compensation	2011	(481,669)	100.000%	100.000%	78,680	481,669	481,669
11	Performance Share Unit Program	2011	(385,925)	100.000%	100.000%	63,040	385,925	385,925
12	Capitalized Production Retiree	2011	(736,982)	100.000%	100.000%	120,385	736,982	736,982
13	NESC Rework	2011	(2,773,377)	100.000%	100.000%	453,025	2,773,377	2,773,377
14	Earning Based Incentive Compensation	2012	(326,308)	23.823%	61.912%	42,512	77,736	202,022
15	Performance Share Unit Program	2012	(580,138)	23.823%	61.912%	75,580	138,206	359,172
16	Capitalized Production Retiree	2012	(782,001)	23.823%	61.912%	101,880	186,296	484,149
17	NESC Rework	2012	(3,403,055)	23.823%	61.912%	443,348	810,710	2,106,882
18	Earning Based Incentive Compensation	2013	(359,953)	17.646%	58.823%	37,338	63,517	211,735
19	Performance Share Unit Program	2013	(738,135)	17.646%	58.823%	76,563	130,251	434,193
20	Capitalized Production Retiree	2013	(568,317)	17.646%	58.823%	58,950	100,285	334,301
21	NESC Rework	2013	(1,308,561)	17.646%	58.823%	135,732	230,909	769,735
22	Earning Based Incentive Compensation	2014	(408,496)	10.969%	55.485%	14,090	44,808	226,652
23	Performance Share Unit Program	2014	(1,140,818)	10.969%	55.485%	39,350	125,136	632,977
24	Capitalized Production Retiree	2014	(131,323)	10.969%	55.485%	4,530	14,405	72,864
			<u>\$(25,638,091)</u>					

NOTES

[1] State Income Tax Rate 7.49%
 [2] Federal Income Tax Rate 35.00%

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
 For the Year Ending December 31, 2015

MFR Schedule WPB-2.1e

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	\$ 9,292	\$ 19,799	\$ 696	\$ 6,686	\$ 7,382
2	2007 Case Projects	2006	11,941	11,941	894	3,866	4,761
3	Earning Based Incentive Compensation	2008	237,407	605,717	17,778	205,779	223,557
4	Capitalized Production Retiree	2008	789,873	1,706,436	59,148	576,551	635,699
5	NESC Rework	2008	729,983	1,880,464	54,663	639,030	693,694
6	Earning Based Incentive Compensation	2010	160,274	254,692	12,002	84,942	96,944
7	Performance Share Unit Program	2010	138,843	220,635	10,397	73,583	83,980
8	Capitalized Production Retiree	2010	211,996	336,884	15,875	112,353	128,228
9	NESC Rework	2010	476,585	757,343	35,688	252,579	288,268
10	Earning Based Incentive Compensation	2011	402,989	402,989	30,177	130,484	160,661
11	Performance Share Unit Program	2011	322,885	322,885	24,179	104,547	128,726
12	Capitalized Production Retiree	2011	616,597	616,597	46,173	199,648	245,821
13	NESC Rework	2011	2,320,352	2,320,352	173,755	751,309	925,064
14	Earning Based Incentive Compensation	2012	35,224	159,510	2,638	54,905	57,543
15	Performance Share Unit Program	2012	62,626	283,592	4,690	97,616	102,306
16	Capitalized Production Retiree	2012	84,416	382,269	6,321	131,582	137,903
17	NESC Rework	2012	367,362	1,663,534	27,509	572,609	600,118
18	Earning Based Incentive Compensation	2013	26,179	174,397	1,960	60,353	62,313
19	Performance Share Unit Program	2013	53,688	357,630	4,020	123,763	127,784
20	Capitalized Production Retiree	2013	41,335	275,351	3,095	95,290	98,385
21	NESC Rework	2013	95,177	634,003	7,127	219,406	226,534
22	Earning Based Incentive Compensation	2014	30,718	212,562	2,300	73,592	75,892
23	Performance Share Unit Program	2014	85,786	593,627	6,424	205,521	211,945
24	Capitalized Production Retiree	2014	9,875	68,334	739	23,658	24,398
							<u>\$ 5,347,903</u>

NOTES

[1] State Income Tax Rate	7.49%
[2] Federal Income Tax Rate	35.00%

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
 For the Year Ending December 31, 2015
 (\$000s)

MFR Schedule WPB-2.1f

MACRS Table

	Various No Bonus 20-year	Various 50% 20-year	2010 State 0%/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					
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36					
37					
38					
39					
40					
	100.000	100.000	100.000	100.000	100.000

Federal 50% - No State bonus
 Federal and State 100%

2004 2010 first 8 months
 2011 2010 last 4 months

2008 2012 2013 2014

Ameren Illinois Electric
Production Retiree Adjustment
For Year Ended December 31, 2015
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2015 Production Retiree Expense	\$ (847)		WPB-2.6a
2	Allocation to Electric Distribution	<u>90.51%</u>		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	<u>\$ (767)</u>		Line 1 x Line 2
4	2015 Production Retiree Capital		\$ (495)	WPB-2.6a
5	Allocation to Electric Distribution		<u>69.44%</u>	Net Plant Allocator (WPA-5a)
6	Adjustment to Electric Distribution Utility Plant		<u>(344)</u>	Line 4 x Line 5
7	Adjustment to Accumulated Depreciation		<u>(6)</u>	WPB-2.6f
8	Adjustment to Accumulated Deferred Income Taxes		<u>61</u>	WPB-2.6f
9	Adjustment to Depreciation Expense		<u>\$ (6)</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, 2015
 (\$000s)

MFR Schedule WPB-2.6a

Line No.	Description (A)	Pensions (B)	OPEBs (C)	Total (D)	Reference (E)
1	2015 Production Retiree Costs	\$ 1,498	\$ (155)		WPB-2.6b
2	Ratio allocated to Ameren Illinois	<u>100.00%</u>	<u>100.00%</u>		
3	Allocation to Ameren Illinois	<u>1,498</u>	<u>(155)</u>	<u>\$ 1,343</u>	Line 1 x Line 2
4	Allocation to Electric	<u>100.00%</u>	<u>100.00%</u>		
5	Electric Subtotal	<u>1,498</u>	<u>(155)</u>	<u>1,343</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>(1,498)</u>	<u>155</u>	<u>(1,343)</u>	Line 7 - Line 5
9	Expense Portion	<u>63.10%</u>	<u>63.10%</u>		100% - line 11
10	Production Retiree Adjustment - Expense	<u>(945)</u>	<u>98</u>	<u>(847)</u>	Line 8 x Line 9
11	Capital Portion	<u>36.90%</u>	<u>36.90%</u>		WPB-2.6b
12	Production Retiree Adjustment - Capital	<u>\$ (553)</u>	<u>\$ 57</u>	<u>\$ (495)</u>	Line 8 x Line 11
				To Sch. B-2.6	

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment **MFR Schedule WPB-2.6b**
For Year Ended December 31, 2015
(\$000s)

Line No.	Description (A)	Ameren Illinois Total (B)	Reference (C)
1	Total 2015 Pension Expense	\$ 45,800	Per Actuary
2	Retiree Pension Expense Allocation Percentage	<u>18.2%</u>	Per Actuary
3	Retiree Pension Expense	8,300	Line 1 * Line 2
4	Production Ratio	<u>18.05%</u>	WPB-2.6c
5	Production Expense	1,498	Line 3 x Line 4
6	Portion Transferred to Capital	<u>36.90%</u>	WPB-2.6e
7	Portion Charged to Capital	<u><u>\$ 553</u></u>	Line 5 x Line 6
8	Total 2015 OPEB Expense	\$ 7,300	Per Actuary
9	Retiree OPEB Expense Allocation Percentage	<u>-10.9%</u>	Per Actuary
10	Retiree OPEB Expense	(800)	Line 8 * Line 9
11	Production Ratio	<u>19.41%</u>	WPB-2.6d
12	Production Expense	(155)	Line 10 x Line 11
13	Portion Transferred to Capital	<u>36.90%</u>	WPB-2.6e
14	Portion Charged to Capital	<u><u>\$ (57)</u></u>	Line 12 x Line 13

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
 For Year Ended December 31, 2015

MFR Schedule WPB-2.6c

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		684	AL Liability	\$ 147,706,695	\$ 129,998,253
2	LOCAL 51 IBEW (CIL)	CILCO			387	BW Liability	61,493,558	47,904,211
3	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function	10/31/03	18	ND Liability	3,814,017	3,814,017
4	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function		107	NE Liability	17,664,105	17,196,812
5		CILCO			1	No Code	289,384	-
6					1197		230,967,759	198,913,293
7	LOCAL 702 IBEW (CIPS)	CIPS			151	DA Liability	31,612,730	9,049,549
8	LOCAL 702 IBEW (CIPS)	CIPS			169	EA Liability	36,054,643	10,954,048
9	LOCAL 702 IBEW (CIPS)	CIPS	Power Plants-Electric Production Function		31	GA Liability	2,496,735	1,889,906
10	LOCAL 702 IBEW (CIPS)	CIPS		5/31/00	101	HA Liability	21,208,706	5,873,473
11	LOCAL 1455 IBEW (UE-CIP)	CIPS			15	JA Liability	1,307,270	1,183,983
12	LOCAL 1455 IBEW (UE-CIP)	CIPS			1	JB Liability	15,897	-
13	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		24	KA Liability	3,120,090	2,788,933
14	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		61	LA Liability	5,739,483	4,876,672
15	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		27	MA Liability	3,902,843	2,180,530
16	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		19	NA Liability	2,598,536	2,383,120
17	LOCAL 309 (UE)	CIPS			2	PA Liability	639,193	-
18		CIPS			26	PP Liability	2,365,169	7,779
19	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		1	QA Liability	70,054	70,054
20	LOCAL 643 (UE)	CIPS			3	VA Liability	444,024	-
21	MANAGEMENT	CIPS	Management		337	YA Liability	51,224,300	35,066,287
22		CIPS			5	No Code	239,942	-
23					973		163,039,615	76,324,334
24	LOCAL 1306 (IP)	IP			480	BB Liability	44,482,757	25,642,439
25	LOCAL 51 (IP)	IP	Power Plants-Electric Production Function		436	BC Liability	60,487,392	30,814,519
26	LOCAL 301 (IP)	IP			110	BD Liability	20,261,490	6,342,350
27	LOCAL 702 (IP)	IP		3/31/00	69	BE Liability	13,800,507	3,552,364
28	LABORERS LOCAL 12 (IP)	IP			33	BF Liability	5,549,564	1,616,106
29	LABORERS LOCAL 12 (IP)	IP			12	BG Liability	2,386,242	572,139
30	PIPEFITTERS LOCAL 360 (IP)	IP			9	BH Liability	927,122	401,268
31	LABORERS LOCAL 459 (IP)	IP			8	BJ Liability	1,031,408	362,759
32	LABORERS LOCAL 100 (IP)	IP			12	BL Liability	1,474,290	754,220
33	IBEW 51 MDF (IP)	IP			2	BM Liability	120,049	-
34	MANAGEMENT	IP	Management		947	IP Liability	180,022,829	113,576,708
35	UNION NOT LOADED	IP			166	UN Liability	9,111,758	4,646,242

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
 For Year Ended December 31, 2015

MFR Schedule WPB-2.6c

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		2	XA Liability	721,756	-
37	MANAGEMENT	IP	Management		1	ZA Liability	88,461	-
38		IP			56	No Code	2,327,815	-
39					2343		342,793,440	188,281,114
40	MANAGEMENT	AIC-CILCO	Management		8	AL Liability	1,425,445	-
41	LOCAL 1306 (IP)	AIC-IP			199	BB Liability	23,917,770	-
42	LOCAL 51 (IP)	AIC-IP	Power Plants-Electric Production Function		74	BC Liability	29,458,306	-
43	LOCAL 301 (IP)	AIC-IP			20	BD Liability	8,638,662	-
44	LOCAL 702 (IP)	AIC-IP			15	BE Liability	6,623,061	-
45	LABORERS LOCAL 12 (IP)	AIC-IP			11	BF Liability	3,908,481	-
46	LABORERS LOCAL 12 (IP)	AIC-IP			2	BG Liability	1,002,429	-
47	LABORERS LOCAL 459 (IP)	AIC-IP			3	BJ Liability	1,390,635	-
48	IBEW 51 MDF (IP)	AIC-IP			1	BM Liability	99,992	-
49	LOCAL 51 IBEW (CIL)	AIC-CILCO			44	BW Liability	16,599,828	-
50	LOCAL 702 IBEW (CIPS)	AIC-CIPS			46	DA Liability	21,038,675	-
51	LOCAL 702 IBEW (CIPS)	AIC-CIPS			25	EA Liability	11,462,706	-
52	LOCAL 702 IBEW (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		2	GA Liability	209,342	-
53	LOCAL 702 IBEW (CIPS)	AIC-CIPS			23	HA Liability	10,617,985	-
54	MANAGEMENT	AIC-IP	Management		39	IP Liability	2,637,327	-
55	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS			4	JA Liability	1,724,347	-
56	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		2	LA Liability	341,283	-
57	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		1	MA Liability	336,845	-
58	LOCAL 8 (CIL)	AIC-CILCO	Power Plants-Electric Production Function		0	ND Liability	-	-
59	LOCAL 8 (CIL)	AIC-CILCO	Power Plants-Electric Production Function		7	NE Liability	890,016	-
60	LOCAL 309 (UE)	AIC-CIPS			5	PA Liability	2,677,041	-
61	UNION NOT LOADED	AIC-IP			17	UN Liability	1,815,594	-
62	LOCAL 643 (UE)	AIC-CIPS			7	VA Liability	2,836,701	-
63	MANAGEMENT	AIC-IP	Management		0	XA Liability	-	-
64	MANAGEMENT	AIC-CIPS	Management		57	YA Liability	25,162,202	-
65	MANAGEMENT	AIC-IP	Management		1	ZA Liability	205,383	-
66					613		175,020,056	-
67		AIC Total			5126		\$ 911,820,870	\$ 463,518,741

Ameren Illinois Electric
 Workpaper Supporting Production Retiree Adjustment
 For Year Ended December 31, 2015

MFR Schedule WPB-2.6c

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	\$ 17,708,442	30.49%	\$ 39,633,889	\$ 108,072,806	
2	LOCAL 51 IBEW (CIL)	CILCO	13,589,347			61,493,558	
3	LOCAL 8 (CIL)	CILCO	-		3,814,017	-	
4	LOCAL 8 (CIL)	CILCO	467,293		17,196,812	467,293	
5		CILCO	289,384			289,384	
6			<u>32,054,466</u>		<u>60,644,718</u>	<u>170,323,041</u>	<u>26.26%</u>
7	LOCAL 702 IBEW (CIPS)	CIPS	22,563,181			31,612,730	
8	LOCAL 702 IBEW (CIPS)	CIPS	25,100,595			36,054,643	
9	LOCAL 702 IBEW (CIPS)	CIPS	606,829		1,889,906	606,829	
10	LOCAL 702 IBEW (CIPS)	CIPS	15,335,233			21,208,706	
11	LOCAL 1455 IBEW (UE-CIP)	CIPS	123,287			1,307,270	
12	LOCAL 1455 IBEW (UE-CIP)	CIPS	15,897			15,897	
13	LOCAL 148 IUOE (CIPS)	CIPS	331,157		2,788,933	331,157	
14	LOCAL 148 IUOE (CIPS)	CIPS	862,811		4,876,672	862,811	
15	LOCAL 148 IUOE (CIPS)	CIPS	1,722,313		2,180,530	1,722,313	
16	LOCAL 148 IUOE (CIPS)	CIPS	215,416		2,383,120	215,416	
17	LOCAL 309 (UE)	CIPS	639,193			639,193	
18		CIPS	2,357,390			2,365,169	
19	LOCAL 148 IUOE (CIPS)	CIPS	-		70,054	-	
20	LOCAL 643 (UE)	CIPS	444,024			444,024	
21	MANAGEMENT	CIPS	16,158,013	34.39%	12,059,783	39,164,517	
22		CIPS	239,942			239,942	
23			<u>86,715,281</u>		<u>26,248,998</u>	<u>136,790,617</u>	<u>16.10%</u>
24	LOCAL 1306 (IP)	IP	18,840,318			44,482,757	
25	LOCAL 51 (IP)	IP	29,672,873		30,814,519	29,672,873	
26	LOCAL 301 (IP)	IP	13,919,140			20,261,490	
27	LOCAL 702 (IP)	IP	10,248,143			13,800,507	
28	LABORERS LOCAL 12 (IP)	IP	3,933,458			5,549,564	
29	LABORERS LOCAL 12 (IP)	IP	1,814,103			2,386,242	
30	PIPEFITTERS LOCAL 360 (IP)	IP	525,854			927,122	
31	LABORERS LOCAL 459 (IP)	IP	668,649			1,031,408	
32	LABORERS LOCAL 100 (IP)	IP	720,070			1,474,290	
33	IBEW 51 MDF (IP)	IP	120,049			120,049	
34	MANAGEMENT	IP	66,446,121	41.25%	46,848,798	133,174,031	
35	UNION NOT LOADED	IP	4,465,516			9,111,758	

Ameren Illinois Electric
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 For Year Ended December 31, 2015

MFR Schedule WPB-2.6c

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	721,756	41.25%	-	721,756	
37	MANAGEMENT	IP	88,461	41.25%	-	88,461	
38		IP	2,327,815			2,327,815	
39			154,512,326		77,663,317	265,130,123	22.66%
40	MANAGEMENT	AIC-CILCO	1,425,445	0.00%	-	1,425,445	
41	LOCAL 1306 (IP)	AIC-IP	23,917,770			23,917,770	
42	LOCAL 51 (IP)	AIC-IP	29,458,306		-	29,458,306	
43	LOCAL 301 (IP)	AIC-IP	8,638,662			8,638,662	
44	LOCAL 702 (IP)	AIC-IP	6,623,061			6,623,061	
45	LABORERS LOCAL 12 (IP)	AIC-IP	3,908,481			3,908,481	
46	LABORERS LOCAL 12 (IP)	AIC-IP	1,002,429			1,002,429	
47	LABORERS LOCAL 459 (IP)	AIC-IP	1,390,635			1,390,635	
48	IBEW 51 MDF (IP)	AIC-IP	99,992			99,992	
49	LOCAL 51 IBEW (CIL)	AIC-CILCO	16,599,828			16,599,828	
50	LOCAL 702 IBEW (CIPS)	AIC-CIPS	21,038,675			21,038,675	
51	LOCAL 702 IBEW (CIPS)	AIC-CIPS	11,462,706			11,462,706	
52	LOCAL 702 IBEW (CIPS)	AIC-CIPS	209,342			209,342	
53	LOCAL 702 IBEW (CIPS)	AIC-CIPS	10,617,985			10,617,985	
54	MANAGEMENT	AIC-IP	2,637,327			2,637,327	
55	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS	1,724,347			1,724,347	
56	LOCAL 148 IUOE (CIPS)	AIC-CIPS	341,283		-	341,283	
57	LOCAL 148 IUOE (CIPS)	AIC-CIPS	336,845		-	336,845	
58	LOCAL 8 (CIL)	AIC-CILCO	-		-	-	
59	LOCAL 8 (CIL)	AIC-CILCO	890,016		-	890,016	
60	LOCAL 309 (UE)	AIC-CIPS	2,677,041			2,677,041	
61	UNION NOT LOADED	AIC-IP	1,815,594			1,815,594	
62	LOCAL 643 (UE)	AIC-CIPS	2,836,701			2,836,701	
63	MANAGEMENT	AIC-IP	-	0.00%	-	-	
64	MANAGEMENT	AIC-CIPS	25,162,202	0.00%	-	25,162,202	
65	MANAGEMENT	AIC-IP	205,383	0.00%	-	205,383	
66			175,020,056		-	175,020,056	0.00%
67			<u>\$ 448,302,129</u>		<u>\$ 164,557,033</u>	<u>\$ 747,263,837</u>	<u>18.05%</u>

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
 For Year Ended December 31, 2015

MFR Schedule WPB-2.6d

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		535	AL Liability	\$ 45,197,329	\$ 39,742,550
2	LOCAL 51 IBEW (CIL)	CILCO			324	BW Liability	24,023,691	20,892,812
3	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function	10/31/03	13	ND Liability	1,520,472	1,520,472
4	LOCAL 8 (CIL)	CILCO	Power Plants-Electric Production Function		84	NE Liability	7,607,156	7,118,062
5	LOCAL 8 (CIL)	CILCO			0	No Code	-	-
6					956		78,348,648	69,273,896
7	LOCAL 702 IBEW (CIPS)	CIPS			162	DA Liability	7,558,309	3,278,858
8	LOCAL 702 IBEW (CIPS)	CIPS			172	EA Liability	8,049,424	3,604,036
9	LOCAL 702 IBEW (CIPS)	CIPS	Power Plants-Electric Production Function		25	GA Liability	798,236	557,033
10	LOCAL 702 IBEW (CIPS)	CIPS		5/31/00	114	HA Liability	5,151,051	2,164,057
15	LOCAL 1455 IBEW (UE)	CIPS			0	JA Liability	-	-
11	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		32	KA Liability	1,201,464	1,085,103
12	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		49	LA Liability	2,062,701	1,697,050
13	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		29	MA Liability	1,227,928	750,619
14	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		24	NA Liability	1,006,141	962,272
16	LOCAL 309 (UE)	CIPS			2	PA Liability	235,802	-
17	LOCAL 148 IUOE (CIPS)	CIPS	Power Plants-Electric Production Function		0	QA Liability	-	-
18	LOCAL 643 (UE)	CIPS			1	VA Liability	117,105	-
19	MANAGEMENT	CIPS	Management		426	YA Liability	19,845,639	13,270,809
20		CIPS			13	No Code- JB	430,754	304,128
21					1049		47,684,554	27,673,965
22	LOCAL 1306 (IP)	IP			678	BB Liability	32,177,351	16,552,075
23	LOCAL 51 (IP)	IP	Power Plants-Electric Production Function		370	BC Liability	24,245,317	14,405,947
24	LOCAL 301 (IP)	IP			35	BD Liability	2,997,985	-
25	LOCAL 702 (IP)	IP		3/31/00	17	BE Liability	1,680,087	-
26	LABORERS LOCAL 12 (IP)	IP			8	BF Liability	763,793	-
27	LABORERS LOCAL 12 (IP)	IP			4	BG Liability	575,853	-
28	PIPEFITTERS LOCAL 360 (IP)	IP			1	BH Liability	108,983	-
29	LABORERS LOCAL 459 (IP)	IP			3	BJ Liability	245,822	86,371
30	LABORERS LOCAL 100 (IP)	IP			3	BL Liability	370,129	-
31	IBEW 51 MDF (IP)	IP			1	BM Liability	3,067	-
32	MANAGEMENT	IP	Management		607	IP Liability	39,932,170	21,425,179
33	UNION NOT LOADED	IP			0	UN Liability	-	-
34	MANAGEMENT	IP	Management		0	XA Liability	-	-
35	MANAGEMENT	IP	Management		0	ZA Liability	-	-

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
 For Year Ended December 31, 2015

MFR Schedule WPB-2.6d

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	1	No Code - OA	39,652	-
35					1728		103,140,209	52,469,572
36	MANAGEMENT	AIC-CILCO	Management		1	AL Liability	122,119	-
37	LOCAL 1306 (IP)	AIC-IP			151	BB Liability	9,352,951	-
38	LOCAL 51 (IP)	AIC-IP	Power Plants-Electric Production Function		75	BC Liability	8,272,239	-
39	LOCAL 301 (IP)	AIC-IP			22	BD Liability	2,606,654	-
40	LOCAL 702 (IP)	AIC-IP			19	BE Liability	2,836,729	-
41	LABORERS LOCAL 12 (IP)	AIC-IP			13	BF Liability	2,080,775	-
42	LABORERS LOCAL 12 (IP)	AIC-IP			3	BG Liability	360,204	-
43	LABORERS LOCAL 100 (IP)	AIC-IP			0	BL Liability	-	-
44	IBEW 51 MDF (IP)	AIC-IP			0	BM Liability	-	-
45	LOCAL 51 IBEW (CIL)	AIC-CILCO			29	BW Liability	2,656,203	-
46	LOCAL 702 IBEW (CIPS)	AIC-CIPS			39	DA Liability	3,160,204	-
47	LOCAL 702 IBEW (CIPS)	AIC-CIPS			28	EA Liability	2,264,917	-
48	LOCAL 702 IBEW (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		2	GA Liability	154,661	-
49	LOCAL 702 IBEW (CIPS)	AIC-CIPS			25	HA Liability	2,083,548	-
50	MANAGEMENT	AIC-IP	Management		64	IP Liability	3,913,026	-
51	LOCAL 1455 IBEW (UE)	AIC-CIPS			4	JA Liability	501,385	-
52	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS			0	JB Liability	-	-
53	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		1	KA Liability	47,051	-
54	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		1	LA Liability	55,190	-
55	LOCAL 148 IUOE (CIPS)	AIC-CIPS	Power Plants-Electric Production Function		2	MA Liability	203,142	-
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			5	PA Liability	526,212	-
59	UNION NOT LOADED	AIC-IP			1	UN Liability	26,038	-
60	LOCAL 643 (UE)	AIC-CIPS			7	VA Liability	750,476	-
61	MANAGEMENT	AIC-CIPS	Management		85	YA Liability	8,070,213	-
62	MANAGEMENT	AIC-IP	Management		0	ZA Liability	-	-
63		AIC			5	No Code - XA, B,	603,601	-
64					582		50,647,538	-
65		AIC Total			4315		\$ 279,820,949	\$ 149,417,433

Ameren Illinois Electric
 Workpaper Supporting Production Retiree Adjustment
 For Year Ended December 31, 2015

MFR Schedule WPB-2.6d

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	\$ 5,454,779	29.25%	\$ 11,625,524	\$ 33,571,805	
2	LOCAL 51 IBEW (CIL)	CILCO	3,130,879			24,023,691	
3	LOCAL 8 (CIL)	CILCO	-		1,520,472	-	
4	LOCAL 8 (CIL)	CILCO	489,094		7,118,062	489,094	
5	LOCAL 8 (CIL)	CILCO	-			-	
6			<u>9,074,752</u>		<u>20,264,058</u>	<u>58,084,590</u>	<u>25.86%</u>
7	LOCAL 702 IBEW (CIPS)	CIPS	4,279,451			7,558,309	
8	LOCAL 702 IBEW (CIPS)	CIPS	4,445,388			8,049,424	
9	LOCAL 702 IBEW (CIPS)	CIPS	241,203		557,033	241,203	
10	LOCAL 702 IBEW (CIPS)	CIPS	2,986,994			5,151,051	
15	LOCAL 1455 IBEW (UE)	CIPS	-			-	
11	LOCAL 148 IUOE (CIPS)	CIPS	116,361		1,085,103	116,361	
12	LOCAL 148 IUOE (CIPS)	CIPS	365,651		1,697,050	365,651	
13	LOCAL 148 IUOE (CIPS)	CIPS	477,309		750,619	477,309	
14	LOCAL 148 IUOE (CIPS)	CIPS	43,869		962,272	43,869	
16	LOCAL 309 (UE)	CIPS	235,802			235,802	
17	LOCAL 148 IUOE (CIPS)	CIPS	-		-	-	
18	LOCAL 643 (UE)	CIPS	117,105			117,105	
19	MANAGEMENT	CIPS	6,574,830	35.08%	4,654,893	15,190,746	
20		CIPS	126,626			430,754	
21			<u>20,010,589</u>		<u>9,706,970</u>	<u>37,977,584</u>	<u>20.36%</u>
22	LOCAL 1306 (IP)	IP	15,625,276			32,177,351	
23	LOCAL 51 (IP)	IP	9,839,370		14,405,947	9,839,370	
24	LOCAL 301 (IP)	IP	2,997,985			2,997,985	
25	LOCAL 702 (IP)	IP	1,680,087			1,680,087	
26	LABORERS LOCAL 12 (IP)	IP	763,793			763,793	
27	LABORERS LOCAL 12 (IP)	IP	575,853			575,853	
28	PIPEFITTERS LOCAL 360 (IP)	IP	108,983			108,983	
29	LABORERS LOCAL 459 (IP)	IP	159,451			245,822	
30	LABORERS LOCAL 100 (IP)	IP	370,129			370,129	
31	IBEW 51 MDF (IP)	IP	3,067			3,067	
32	MANAGEMENT	IP	18,506,991	46.40%	9,942,214	29,989,956	
33	UNION NOT LOADED	IP	-			-	
34	MANAGEMENT	IP	-	46.40%	-	-	
35	MANAGEMENT	IP	-	46.40%	-	-	

Ameren Illinois Electric
 Workpaper Supporting Production Retiree Adjustment
 For Year Ended December 31, 2015

MFR Schedule WPB-2.6d

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	39,652			39,652	
35			50,670,637		24,348,161	78,792,048	23.61%
36	MANAGEMENT	AIC-CILCO	122,119			122,119	
37	LOCAL 1306 (IP)	AIC-IP	9,352,951	0.00%	-	9,352,951	
38	LOCAL 51 (IP)	AIC-IP	8,272,239		-	8,272,239	
39	LOCAL 301 (IP)	AIC-IP	2,606,654			2,606,654	
40	LOCAL 702 (IP)	AIC-IP	2,836,729			2,836,729	
41	LABORERS LOCAL 12 (IP)	AIC-IP	2,080,775			2,080,775	
42	LABORERS LOCAL 12 (IP)	AIC-IP	360,204			360,204	
43	LABORERS LOCAL 100 (IP)	AIC-IP	-			-	
44	IBEW 51 MDF (IP)	AIC-IP	-			-	
45	LOCAL 51 IBEW (CIL)	AIC-CILCO	2,656,203			2,656,203	
46	LOCAL 702 IBEW (CIPS)	AIC-CIPS	3,160,204			3,160,204	
47	LOCAL 702 IBEW (CIPS)	AIC-CIPS	2,264,917			2,264,917	
48	LOCAL 702 IBEW (CIPS)	AIC-CIPS	154,661		-	154,661	
49	LOCAL 702 IBEW (CIPS)	AIC-CIPS	2,083,548			2,083,548	
50	MANAGEMENT	AIC-IP	3,913,026	0.00%	-	3,913,026	
51	LOCAL 1455 IBEW (UE)	AIC-CIPS	501,385			501,385	
52	LOCAL 1455 IBEW (UE-CIP)	AIC-CIPS	-			-	
53	LOCAL 148 IUOE (CIPS)	AIC-CIPS	47,051		-	47,051	
54	LOCAL 148 IUOE (CIPS)	AIC-CIPS	55,190		-	55,190	
55	LOCAL 148 IUOE (CIPS)	AIC-CIPS	203,142		-	203,142	
56	LOCAL 148 IUOE (CIPS)	AIC-CIPS	-		-	-	
57	LOCAL 8 (CIL)	AIC-CILCO	-			-	
58	LOCAL 309 (UE)	AIC-CIPS	526,212			526,212	
59	UNION NOT LOADED	AIC-IP	26,038			26,038	
60	LOCAL 643 (UE)	AIC-CIPS	750,476			750,476	
61	MANAGEMENT	AIC-CIPS	8,070,213	0.00%	-	8,070,213	
62	MANAGEMENT	AIC-IP	-	0.00%	-	-	
63		AIC	603,601		-	603,601	
64			50,647,538		-	50,525,419	0.00%
65			<u>\$ 130,403,516</u>		<u>\$ 54,319,189</u>	<u>\$ 225,379,641</u>	<u>19.41%</u>

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
 Pro Forma Capital for 2015
 (\$000s)

MFR Schedule WPB-2.6e

2015 Actual

Line No.	Description (A)	Amount (B)	Capital % (C)	Reference (D)
1	Total Electric Distribution Payroll Charged to Construction and Removals	\$ 97,630	36.90%	Sch. C-11.1
2	Total Electric Distribution Payroll	264,546		Sch. C-11.1

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
 For Year Ended December 31, 2015
 (\$000s)

MFR Schedule WPB-2.6f

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	\$ (344)	1.700%	3.750%	51.875%	\$ (6)	\$ (13)	\$ (178)	\$ (7)	\$ (173)	\$ (1)	\$ (60)	\$ (61)
2	Total	<u>\$ (344)</u>				<u>\$ (6)</u>					<u>\$ (1)</u>	<u>\$ (60)</u>	<u>\$ (61)</u>

NOTES

- [1] State Income Tax Rate 7.49%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Rate for 2015 plant additions incorporates bonus depreciation at 50%
- [4] Column (B) equals total Electric multiplied by Net Plant Allocator 69.44%

Ameren Illinois Electric
Incentive Compensation Adjustment
 For the Twelve Months Ended December 31, 2015
 (\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2015 Incentive Compensation Expense	\$ (898)		WPB-2.7a
2	Allocation to Electric Distribution	<u>90.51%</u>		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	<u>\$ (813)</u>		Line 1 x Line 2
4	2015 Incentive Compensation Capital		\$ (525)	WPB-2.7a
5	Allocation to Electric Distribution		<u>69.44%</u>	Net Plant Allocator (WPA-5a)
6	Adjustment to Electric Distribution Utility Plant		<u>(365)</u>	Line 4 x Line 5
7	Adjustment to Accumulated Depreciation		<u>(6)</u>	WPB-2.7d
8	Adjustment to Accumulated Deferred Income Taxes		<u>64</u>	WPB-2.7d
9	Adjustment to Depreciation Expense		<u>\$ (6)</u>	WPB-2.7d

PURPOSE OF ADJUSTMENT

To remove capitalized costs related to incentive compensation for which AIC is not seeking recovery.

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
 For the Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule WPB-2.7a

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	\$ 741	\$ 3,824		WPB-2.7b
2	Ratio allocated to Ameren Illinois	100.00%	36.29%		WPB-2.7c
3	Allocation to Ameren Illinois	741	1,388	\$ 2,129	Line 1 x Line 2
4	Allocation to Electric	66.85%	66.85%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	495	928	1,423	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	(495)	(928)	(1,423)	Line 7 - Line 5
9	Expense Portion	60.88%	64.26%		WPB-2.7b
10	Incentive Compensation Adjustment - Expense	<u>(302)</u>	<u>(596)</u>	<u>(898)</u>	Line 8 x Line 9
11	Capital Portion	39.12%	35.74%		100% - Line 9
12	Incentive Compensation Adjustment - Capital	<u>\$ (194)</u>	<u>\$ (332)</u>	<u>\$ (525)</u>	Line 8 x Line 11

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
 For the Twelve Months Ended December 31, 2015

MFR Schedule WPB-2.7b

2015 Actual

Line No.	Corporation (A)	Total (B)	Directors & Managers (C)	Officers (D)	Adjustment (E)	Officers Adjusted (F)
1	AMS	\$ 8,357,338	\$ 3,944,610	4,412,728	\$ 588,364	\$ 3,824,364
2	AIC	2,514,755	1,659,727	855,028	114,004	741,024
		<u>Total</u>	<u>O&M</u>	<u>Capital</u>	<u>O&M %</u>	<u>Capital %</u>
3	AMS-Management	16,849,705	10,845,221	6,004,484		
4	AMS-Contract	402,966	240,691	162,275		
5	AMS-Total	<u>17,252,671</u>	<u>11,085,912</u>	<u>6,166,759</u>	64.26%	35.74%
6	AIC-Management	11,587,456	7,026,389	4,561,067		
7	AIC-Contract	5,295,535	3,252,535	2,043,000		
8	AIC-Total	<u>16,882,991</u>	<u>10,278,924</u>	<u>6,604,067</u>	60.88%	39.12%

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
 For the Twelve Months Ended December 31, 2015

MFR Schedule WPB-2.7c

2015 - AMS allocated labor ALT by Corp

Line No.	Corp. (A)	Total (B)
1	ADC	\$ 160,333
2	AIC	15,633,340
3	AMC	3,034,777
4	ATE	11,647
5	ATS	181,816
6	ITC	4,003,520
7	MV1	4,992
8	UEC	20,048,776
9	Total	<u>\$ 43,079,201</u>

	Corp.	Percentage
10	ADC	0.37%
11	AIC	36.29%
12	AMC	7.04%
13	ATE	0.03%
14	ATS	0.42%
15	ITC	9.29%
16	MV1	0.01%
17	UEC	46.54%
18	Total	<u>100.00%</u>
19	AIC Total	<u>36.29%</u>

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

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
 For the Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule WPB-2.7d

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	\$ (365)	1.700%	3.750%	51.875%	\$ (6)	\$ (14)	\$ (189)	\$ (7)	\$ (183)	\$ (1)	\$ (64)	\$ (64)
2	Total	<u>\$ (365)</u>				<u>\$ (6)</u>					<u>\$ (1)</u>	<u>\$ (64)</u>	<u>\$ (64)</u>

NOTES

- [1] State Income Tax Rate 7.49%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Rate for 2015 plant additions incorporates bonus depreciation at 50%
- [4] Column (B) equals total Electric multiplied by Net Plant Allocator 69.44%

Ameren Illinois Electric
Performance Share Unit Program Adjustment
 For Year Ended December 31, 2015
 (\$000s)

MFR Schedule B-2.8

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2015 Performance Share Unit Program Expense	\$ (4,285)		WPB-2.8a
2	Allocation to Electric Distribution	<u>90.51%</u>		Wages and Salaries Allocator (WPA-5a)
3	Adjustment to Electric Distribution O&M	<u>\$ (3,878)</u>		Line 1 x Line 2
4	2015 Performance Share Unit Program Capital		\$ (1,623)	WPB-2.8a
5	Allocation to Electric Distribution		<u>69.44%</u>	Net Plant Allocator (WPA-5a)
6	Adjustment to Electric Distribution Utility Plant		<u>(1,127)</u>	Line 4 x Line 5
7	Adjustment to Accumulated Depreciation		<u>(19)</u>	WPB-2.8d
8	Adjustment to Accumulated Deferred Income Taxes		<u>199</u>	WPB-2.8d
9	Adjustment to Depreciation Expense		<u>\$ (19)</u>	WPB-2.8d

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
 For Year Ended December 31, 2015
 (\$000s)

MFR Schedule WPB-2.8a

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	\$ 3,666	\$ 14,251		WPB-2.8b
2	Ratio allocated to Ameren Illinois	100.00%	36.29%		WPB-2.8c
3	Allocation to Ameren Illinois	3,666	5,172	\$ 8,838	Line 1 x Line 2
4	Allocation to Electric	66.85%	66.85%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	2,451	3,457	5,908	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	(2,451)	(3,457)	(5,908)	Line 7 - Line 5
9	Expense Portion	72.53%	72.53%		WPB-2.8b
10	PSUP Adjustment - Expense	(1,777)	(2,507)	(4,285)	Line 8 x Line 9
11	Capital Portion	27.47%	27.47%		100% - Line 9
12	PSUP Adjustment - Capital	\$ (673)	\$ (950)	\$ (1,623)	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, 2015

MFR Schedule WPB-2.8b

2015 - Analysis of PSU Stock for AIC

Line No.	Month (A)	PSU Stock Exp AIC Direct (B)	PSU Stock Exp Total AMS (C)	
1	Jan-15	\$ 759,781	\$ 1,869,007	
2	Feb-15	256,085	1,154,199	
3	Mar-15	241,135	1,281,541	
4	Apr-15	257,388	1,161,311	
5	May-15	257,388	1,161,311	
6	Jun-15	257,388	1,161,311	
7	Jul-15	257,388	1,152,716	
8	Aug-15	255,824	1,148,498	
9	Sep-15	255,824	1,148,498	
10	Oct-15	348,583	982,670	
11	Nov-15	259,702	1,032,879	
12	Dec-15	259,702	997,298	
13		<u>\$ 3,666,188</u>	<u>14,251,238</u>	
14			<u>36.29%</u>	WPB-2.8c
15			<u>\$ 5,171,740</u>	
Summary of AIC PSU Stock Expense				
16	AIC Direct		\$ 3,666,188	
17	Allocated from AMS		<u>5,171,740</u>	
18			<u>\$ 8,837,928</u>	
Capital Portion				
19	Capital	27.47%	\$ 2,428,119	To WPB-2.8a, Cols (B) and (C)
20	O&M	72.53%	<u>6,409,809</u>	Lines 9 and 11
			<u>\$ 8,837,928</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 2015:

RMC = 162

RT starts with L

Majmin not equal to 921-999

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
 For Year Ended December 31, 2015

MFR Schedule WPB-2.8c

2015 - AMS allocated labor ALT by Corp

Line No.	Corp. (A)	Total (B)
1	ADC	\$ 160,333
2	AIC	15,633,340
3	AMC	3,034,777
4	ATE	11,647
5	ATS	181,816
6	ITC	4,003,520
7	MV1	4,992
8	UEC	20,048,776
9	Total	<u>\$ 43,079,201</u>
	Corp.	Percentage
10	ADC	0.37%
11	AIC	36.29%
12	AMC	7.04%
13	ATE	0.03%
14	ATS	0.42%
15	ITC	9.29%
16	MV1	0.01%
17	UEC	46.54%
18	Total	<u>100.00%</u>
19	AIC Total	<u>36.29%</u>

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

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
 For the Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule WPB-2.8d

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	\$ (1,127)	1.700%	3.750%	51.875%	\$ (19)	\$ (42)	\$ (585)	\$ (23)	\$ (566)	\$ (2)	\$ (197)	\$ (199)
2	Total	<u>\$ (1,127)</u>				<u>\$ (19)</u>					<u>\$ (2)</u>	<u>\$ (197)</u>	<u>\$ (199)</u>

NOTES

- [1] State Income Tax Rate 7.49%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Rate for 2015 plant additions incorporates bonus depreciation at 50%
- [4] Column (B) equals total Electric multiplied by Net Plant Allocator 69.44%

Ameren Illinois Electric
Other Post Employment Benefits Liability Adjustment
 As of December 31, 2015
 (\$000s)

MFR Schedule B-2.12

Line No.	Description (A)	Total (B)	Reference (C)
1	2015 Year End OPEB Liability [1]	\$ 4,332	Acct 228 minors 380 and 381 net of purchase accounting
2	Ratio allocated to Ameren Illinois Electric	<u>66.85%</u>	Total Company Direct Labor O&M without A&G (WPA-5a)
3	Ameren Illinois Electric Total	<u>\$ 2,896</u>	Line 1 x Line 2
4	Allocation to Electric Production	<u>-2.12%</u>	WPB-2.6b Line 9 x Line 11
5	Electric Production Subtotal	<u>\$ (61)</u>	Line 3 x Line 4
6	Ameren Illinois Electric Transmission & Distribution Subtotal	\$ 2,957	Line 3 - Line 5
7	Allocation to Electric Distribution	<u>90.51%</u>	Wages and Salaries Allocator (WPA-5a)
8	OPEB Liability Allocable to Electric Distribution	<u>\$ 2,677</u>	Line 6 x Line 7
9	Accumulated Deferred Income Taxes	<u>(1,072)</u>	Combined Tax Rate * Line 8
10	OPEB Liability Net of ADIT	<u>\$ 1,605</u>	Line 8 + Line 9

NOTES

[1] 2015 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, 2015
 (\$000s)

MFR Schedule B-2.13

Line No.	Description (A)	Amount (B)	Reference (C)
1	<u>Accrued Vacation Liability</u>		
2	Vacation Reserves Balance at Year End 2015	\$ (24,963)	Total FERC Account 242-010
3	Electric allocation	66.85%	Total Company Direct Labor O&M w/o A&G (WPA-5a)
4	Allocation to Electric	<u>\$ (16,688)</u>	Line 2 x Line 3
5	Allocation to Electric Distribution	90.51%	Wages and Salaries Allocator (WPA-5a)
6	Adjustment to Electric Distribution	<u><u>\$ (15,105)</u></u>	Line 4 x Line 5
7	Accumulated Deferred Income Taxes	<u>6,048</u>	Combined Tax Rate * Line 6
8	Accrued Vacation Liability Net of ADIT	<u><u>\$ (9,057)</u></u>	Line 6 - Line 7

PURPOSE OF ADJUSTMENT

To adjust rate base for per books Vacation Reserve balance.

Ameren Illinois Electric
Purchase Accounting Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.12

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	926	Employee Pensions and Benefits	\$ 3,453	WPC-2.12
2		Jurisdictional Allocator	<u>90.51%</u>	WPA-5a
3	926	Employee Pensions and Benefits	3,126	Line 1 x Line 2
4	403	Depreciation Expense Electric Plant	608	WPC-2.12

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting Purchase Accounting Adjustment
Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.12

<u>Line No.</u>	<u>Account No.</u> (A)	<u>Description</u> (B)	<u>Amount</u> (C)
1	403	Depreciation Expense	607,637
2	926	Employee Pensions and Benefits	3,453,424

Ameren Illinois Electric
 WP 2: Customer Deposits Information

Workpaper 2 Summary

<u>Line No.</u>	<u>Customer Deposits Information</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source (Part 285 Schedule)</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
1	Customer Deposits (Year-End)	\$ (27,199)	B-13 Col B Ln 13	App 2 Col C Ln 1
2	Interest Accrued on Customer Deposits	\$ -	C-2.6Col C Ln 3	App 2 Col C Ln 2

Ameren Illinois Electric
Customer Deposits
 As of December 31, 2015

MFR Schedule B-13

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits (C)
1	Interest Rate		0.00%
2	Jan-15	27,594,869	-
3	Feb-15	27,319,763	-
4	Mar-15	27,258,043	-
5	Apr-15	26,952,278	-
6	May-15	26,128,959	-
7	Jun-15	26,070,105	-
8	Jul-15	26,329,908	-
9	Aug-15	26,168,332	-
10	Sep-15	26,326,243	-
11	Oct-15	26,616,647	-
12	Nov-15	26,977,296	-
13	Dec-15	27,198,918	-

NOTES

[1] Calculated using Electric and Common Deposits as of December 31, 2015 [see WPB-13b] and the Company's 2015 Revenue Allocator (see WPB-13c).

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

MFR Schedule WPB-13a

Line No.	Month (A)	Jurisdictional Customer Deposits Dr/(Cr)			
		2012	2013	2014	2015
		Ameren Illinois Total (B)	Ameren Illinois Total (C)	Ameren Illinois Total (D)	Ameren Illinois Total (E)
1	January	\$ 30,268,042	\$ 28,760,401	\$ 26,859,046	\$ 27,594,869
2	February	30,361,250	28,951,521	26,501,337	27,319,763
3	March	30,446,329	28,929,944	26,181,822	27,258,043
4	April	30,396,638	28,829,390	25,856,239	26,952,278
5	May	29,814,639	28,320,990	25,110,802	26,128,959
6	June	29,870,053	28,089,158	25,076,677	26,070,105
7	July	30,111,795	28,455,282	25,469,672	26,329,908
8	August	30,051,436	28,146,745	25,487,535	26,168,332
9	September	30,066,266	28,249,730	25,591,317	26,326,243
10	October	29,921,936	28,074,571	25,698,734	26,616,647
11	November	30,126,027	28,073,263	25,708,488	26,977,296
12	December	30,339,430	27,898,604	25,717,996	27,198,918

NOTES

[1] Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.

[2] Interest on Customer Deposits was 0% in 2012, 2013, 2014 and 2015.

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

MFR Schedule WPB-13a

Line No.	Month (A)	Interest on Customer Deposits - Jurisdictional Dr/(Cr)			
		2012	2013	2014	2015
		Ameren Illinois Total (F)	Ameren Illinois Total (G)	Ameren Illinois Total (H)	Ameren Illinois Total (I)
1	January	\$ -	\$ -	\$ -	\$ -
2	February	-	-	-	-
3	March	-	-	-	-
4	April	-	-	-	-
5	May	-	-	-	-
6	June	-	-	-	-
7	July	-	-	-	-
8	August	-	-	-	-
9	September	-	-	-	-
10	October	-	-	-	-
11	November	-	-	-	-
12	December	-	-	-	-

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

MFR Schedule WPB-13b

2012							
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	\$ 1,136,426	\$ 5,151,870	\$ 5,903,478	\$ 12,191,774	100.00%	\$ 12,191,774
3	Common	5,536,568	7,708,131	13,551,988	26,796,687	67.46%	18,076,268
4	Total	6,672,995	12,860,001	19,455,466	38,988,461		30,268,042
5	February						
6	Elec	1,149,211	5,132,414	5,917,820	12,199,445	100.00%	12,199,445
7	Common	5,515,572	7,758,003	13,649,913	26,923,489	67.46%	18,161,805
8	Total	6,664,784	12,890,417	19,567,733	39,122,934		30,361,250
9	March						
10	Elec	1,170,890	5,108,405	5,924,105	12,203,400	100.00%	12,203,400
11	Common	5,498,872	7,822,513	13,722,362	27,043,748	67.46%	18,242,928
12	Total	6,669,762	12,930,918	19,646,467	39,247,148		30,446,329
13	April						
14	Elec	1,177,843	4,984,849	5,889,238	12,051,930	100.00%	12,051,930
15	Common	5,470,526	7,963,241	13,760,860	27,194,628	67.46%	18,344,707
16	Total	6,648,369	12,948,091	19,650,098	39,246,558		30,396,638
17	May						
18	Elec	1,155,756	4,860,068	5,762,724	11,778,548	100.00%	11,778,548
19	Common	5,362,326	7,851,456	13,523,344	26,737,127	67.46%	18,036,091
20	Total	6,518,083	12,711,524	19,286,068	38,515,675		29,814,639
21	June						
22	Elec	1,172,660	4,861,971	5,773,490	11,808,121	100.00%	11,808,121
23	Common	5,380,892	7,831,100	13,563,443	26,775,435	67.46%	18,061,932
24	Total	6,553,551	12,693,071	19,336,933	38,583,556		29,870,053
25	July						
26	Elec	1,194,535	4,891,506	5,858,262	11,944,303	100.00%	11,944,303
27	Common	5,457,063	7,885,454	13,589,403	26,931,919	67.46%	18,167,492
28	Total	6,651,598	12,776,961	19,447,664	38,876,223		30,111,795
29	August						
30	Elec	1,209,617	4,843,249	5,809,821	11,862,687	100.00%	11,862,687
31	Common	5,457,176	7,908,526	13,597,729	26,963,431	67.46%	18,188,749
32	Total	6,666,793	12,751,775	19,407,550	38,826,118		30,051,436
33	September						
34	Elec	1,191,935	4,826,329	5,840,783	11,859,048	100.00%	11,859,048
35	Common	5,465,172	7,928,674	13,596,964	26,990,811	67.46%	18,207,219
36	Total	6,657,108	12,755,004	19,437,748	38,849,859		30,066,266
37	October						
38	Elec	1,193,766	4,793,499	5,861,885	11,849,150	100.00%	11,849,150
39	Common	5,404,925	7,853,234	13,533,367	26,791,526	67.46%	18,072,787
40	Total	6,598,690	12,646,734	19,395,251	38,640,675		29,921,936
41	November						
42	Elec	1,172,581	4,823,276	5,910,758	11,906,614	100.00%	11,906,614
43	Common	5,389,033	7,935,539	13,684,315	27,008,888	67.46%	18,219,413
44	Total	6,561,614	12,758,815	19,595,074	38,915,502		30,126,027
45	December						
46	Elec	1,137,983	4,841,548	5,965,581	11,945,112	100.00%	11,945,112
47	Common	5,439,739	7,992,390	13,836,043	27,268,171	67.46%	18,394,318
48	Total	\$ 6,577,722	\$ 12,833,938	\$ 19,801,624	\$ 39,213,284		\$ 30,339,430

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

MFR Schedule WPB-13b

2013							
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	\$ 1,142,619	\$ 4,854,775	\$ 5,987,203	\$ 11,984,596	100.00%	\$ 11,984,596
3	Common	5,458,517	8,031,865	13,994,432	27,484,814	61.04%	16,775,805
4	Total	6,601,135	12,886,640	19,981,634	39,469,410		28,760,401
5	February						
6	Elec	1,140,808	4,910,473	6,034,974	12,086,255	100.00%	12,086,255
7	Common	5,479,664	8,088,691	14,063,029	27,631,383	61.04%	16,865,266
8	Total	6,620,472	12,999,164	20,098,003	39,717,638		28,951,521
9	March						
10	Elec	1,124,921	4,930,431	6,021,283	12,076,636	100.00%	12,076,636
11	Common	5,470,912	8,084,140	14,056,739	27,611,792	61.04%	16,853,308
12	Total	6,595,833	13,014,572	20,078,023	39,688,428		28,929,944
13	April						
14	Elec	1,124,099	4,896,185	6,087,097	12,107,381	100.00%	12,107,381
15	Common	5,408,564	8,017,062	13,971,050	27,396,676	61.04%	16,722,009
16	Total	6,532,663	12,913,247	20,058,147	39,504,058		28,829,390
17	May						
18	Elec	1,124,236	4,843,840	5,961,339	11,929,414	100.00%	11,929,414
19	Common	5,322,649	7,867,951	13,664,708	26,855,308	61.04%	16,391,576
20	Total	6,446,885	12,711,791	19,626,046	38,784,723		28,320,990
21	June						
22	Elec	1,100,086	4,826,980	5,866,849	11,793,916	100.00%	11,793,916
23	Common	5,324,172	7,803,485	13,569,823	26,697,480	61.04%	16,295,243
24	Total	6,424,258	12,630,465	19,436,672	38,491,396		28,089,158
25	July						
26	Elec	1,120,962	4,856,430	5,936,262	11,913,655	100.00%	11,913,655
27	Common	5,443,481	7,887,239	13,770,427	27,101,147	61.04%	16,541,628
28	Total	6,564,443	12,743,669	19,706,689	39,014,802		28,455,282
29	August						
30	Elec	1,141,691	4,807,228	5,763,133	11,712,052	100.00%	11,712,052
31	Common	5,460,270	7,806,537	13,659,143	26,925,949	61.04%	16,434,693
32	Total	6,601,961	12,613,765	19,422,275	38,638,001		28,146,745
33	September						
34	Elec	1,162,859	4,811,505	5,818,138	11,792,503	100.00%	11,792,503
35	Common	5,469,621	7,813,214	13,680,034	26,962,870	61.04%	16,457,228
36	Total	6,632,480	12,624,720	19,498,173	38,755,372		28,249,730
37	October						
38	Elec	1,157,368	4,742,874	5,822,031	11,722,272	100.00%	11,722,272
39	Common	5,398,094	7,759,122	13,633,742	26,790,958	61.04%	16,352,298
40	Total	6,555,462	12,501,996	19,455,773	38,513,230		28,074,571
41	November						
42	Elec	1,139,843	4,711,449	5,822,174	11,673,466	100.00%	11,673,466
43	Common	5,387,062	7,788,407	13,693,310	26,868,778	61.04%	16,399,797
44	Total	6,526,905	12,499,855	19,515,484	38,542,244		28,073,263
45	December						
46	Elec	1,091,770	4,657,679	5,791,562	11,541,010	100.00%	11,541,010
47	Common	5,401,847	7,749,104	13,648,682	26,799,633	61.04%	16,357,593
48	Total	\$ 6,493,617	\$ 12,406,783	\$ 19,440,244	\$ 38,340,643		\$ 27,898,604

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

MFR Schedule WPB-13b

2014							
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	\$ 1,082,438	\$ 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
 For the Month Ended,

MFR Schedule WPB-13b

2015							
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	\$ 1,112,592	\$ 4,386,072	\$ 5,403,595	\$ 10,902,259	100.00%	\$ 10,902,259
3	Common	5,199,281	7,396,319	12,851,045	25,446,645	65.60%	16,692,610
4	Total	<u>6,311,873</u>	<u>11,782,391</u>	<u>18,254,640</u>	<u>36,348,904</u>		<u>27,594,869</u>
5	February						
6	Elec	1,106,364	4,332,366	5,367,345	10,806,074	100.00%	10,806,074
7	Common	5,160,427	7,321,102	12,692,362	25,173,892	65.60%	16,513,688
8	Total	<u>6,266,791</u>	<u>11,653,468</u>	<u>18,059,707</u>	<u>35,979,966</u>		<u>27,319,763</u>
9	March						
10	Elec	1,114,189	4,326,515	5,346,936	10,787,639	100.00%	10,787,639
11	Common	5,168,048	7,311,842	12,628,018	25,107,908	65.60%	16,470,404
12	Total	<u>6,282,237</u>	<u>11,638,356</u>	<u>17,974,954</u>	<u>35,895,547</u>		<u>27,258,043</u>
13	April						
14	Elec	1,116,271	4,304,672	5,275,516	10,696,459	100.00%	10,696,459
15	Common	5,101,887	7,217,774	12,461,129	24,780,790	65.60%	16,255,819
16	Total	<u>6,218,157</u>	<u>11,522,446</u>	<u>17,736,645</u>	<u>35,477,249</u>		<u>26,952,278</u>
17	May						
18	Elec	1,105,597	4,197,685	5,101,103	10,404,385	100.00%	10,404,385
19	Common	4,956,592	7,002,909	12,011,444	23,970,945	65.60%	15,724,574
20	Total	<u>6,062,189</u>	<u>11,200,595</u>	<u>17,112,547</u>	<u>34,375,330</u>		<u>26,128,959</u>
21	June						
22	Elec	1,112,610	4,210,575	5,064,456	10,387,640	100.00%	10,387,640
23	Common	4,980,734	6,950,254	11,975,765	23,906,753	65.60%	15,682,465
24	Total	<u>6,093,344</u>	<u>11,160,828</u>	<u>17,040,221</u>	<u>34,294,393</u>		<u>26,070,105</u>
25	July						
26	Elec	1,097,548	4,271,238	5,148,819	10,517,605	100.00%	10,517,605
27	Common	5,021,595	7,015,367	12,067,721	24,104,682	65.60%	15,812,303
28	Total	<u>6,119,143</u>	<u>11,286,605</u>	<u>17,216,539</u>	<u>34,622,287</u>		<u>26,329,908</u>
29	August						
30	Elec	1,107,149	4,268,771	5,059,447	10,435,367	100.00%	10,435,367
31	Common	5,004,841	6,997,979	11,980,917	23,983,737	65.60%	15,732,965
32	Total	<u>6,111,990</u>	<u>11,266,749</u>	<u>17,040,365</u>	<u>34,419,104</u>		<u>26,168,332</u>
33	September						
34	Elec	1,111,584	4,299,935	5,106,801	10,518,320	100.00%	10,518,320
35	Common	5,026,389	7,040,552	12,031,064	24,098,005	65.60%	15,807,923
36	Total	<u>6,137,973</u>	<u>11,340,487</u>	<u>17,137,865</u>	<u>34,616,325</u>		<u>26,326,243</u>
37	October						
38	Elec	1,110,877	4,363,908	5,205,697	10,680,482	100.00%	10,680,482
39	Common	5,019,768	7,110,368	12,163,365	24,293,501	65.60%	15,936,166
40	Total	<u>6,130,645</u>	<u>11,474,276</u>	<u>17,369,062</u>	<u>34,973,983</u>		<u>26,616,647</u>
41	November						
42	Elec	1,098,666	4,410,124	5,300,349	10,809,139	100.00%	10,809,139
43	Common	5,070,749	7,230,588	12,345,819	24,647,156	65.60%	16,168,157
44	Total	<u>6,169,414</u>	<u>11,640,712</u>	<u>17,646,168</u>	<u>35,456,294</u>		<u>26,977,296</u>
45	December						
46	Elec	1,107,943	4,446,437	5,353,637	10,908,017	100.00%	10,908,017
47	Common	5,072,630	7,293,751	12,467,888	24,834,269	65.60%	16,290,901
48	Total	<u>\$ 6,180,572</u>	<u>\$ 11,740,189</u>	<u>\$ 17,821,525</u>	<u>\$ 35,742,286</u>		<u>\$ 27,198,918</u>

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

MFR Schedule WPB-13c

Line No.	Description (A)	Ameren Illinois Total (B)
1	2012	
2	Electric Sales to Ultimate Customers [1]	\$ 1,611,531,762
3	Gas Sales to Ultimate Customers [2]	777,440,974
4	Total Sales to Ultimate Customers	<u>\$ 2,388,972,736</u>
5	Electric Sales as a Percent of Total Sales	67.46%
6	2013	
7	Electric Sales to Ultimate Customers [1]	\$ 1,325,035,011
8	Gas Sales to Ultimate Customers [2]	845,849,848
9	Total Sales to Ultimate Customers	<u>\$ 2,170,884,859</u>
10	Electric Sales as a Percent of Total Sales	61.04%
11	2014	
12	Electric Sales to Ultimate Customers [1]	\$ 1,349,693,555
13	Gas Sales to Ultimate Customers [2]	975,820,227
14	Total Sales to Ultimate Customers	<u>\$ 2,325,513,782</u>
15	Electric Sales as a Percent of Total Sales	58.04%
16	2015	
17	Electric Sales to Ultimate Customers [1]	\$ 1,482,840,426
18	Gas Sales to Ultimate Customers [2]	777,639,723
19	Total Sales to Ultimate Customers	<u>\$ 2,260,480,149</u>
20	Electric Sales as a Percent of Total Sales	65.60%

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
Interest on Customer Deposits Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.6

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		Jurisdictional Customer Deposits December 2015	\$ 27,199	Sch. B-13
2		Interest Rate	<u>0.00%</u>	Sch. B-13
3	903	Interest on Customer Deposits	<u><u>\$ -</u></u>	Line 1 x Line 2

NOTES

[1] Interest on Customer Deposits was 0% in 2015.

PURPOSE OF ADJUSTMENT

Adjust operating expenses to reflect interest paid on customer deposits.

Ameren Illinois Electric
WP 3: Cash Working Capital

Workpaper 3 Summary

<u>Line No.</u>	<u>Cash Working Capital Information</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source (Part 285 Schedule)</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
	<u>RECONCILIATION YEAR</u>			
1	Revenues	74,768	B-8 - Reconciliation Col E Ln 8	App 3 Col F Ln 9
2	Expenses	<u>(59,535)</u>	B-8 - Reconciliation Col E Ln 28	App 3 Col F Ln 29
3	Cash Working Capital Requirement	15,234	B-8 - Reconciliation Col E Ln 29	App 3 Col F Ln 30
	<u>FILING YEAR</u>			
4	Revenues	75,831	B-8 Col E Ln 8	App 3 Col F Ln 39
5	Expenses	<u>(60,750)</u>	B-8 Col E Ln 28	App 3 Col F Ln 59
6	Cash Working Capital Requirement	15,080	B-8 Col E Ln 29	App 3 Col F Ln 60

Ameren Illinois Electric
Cash Working Capital - RECONCILIATION
 As of December 31, 2015
 (\$000s)

MFR Schedule B-8 - Reconciliation

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col. C / 365)	Cash Working Capital Requirement (E) Col. B x Col. D
REVENUES					
1	Revenues	\$ 948,985	53.98	14.79%	\$ 140,346
2	Plus Energy Assistance Charges	17,064	-	0.00%	-
3	Plus Municipal Utility Tax	34	-	0.00%	-
4	Plus Interest Expense	70,579	53.98	14.79%	10,438
5	(Less) Uncollectibles	(6,771)	53.98	14.79%	(1,001)
6	(Less) Depreciation and Amortization	(215,138)	53.98	14.79%	(31,817)
7	(Less) Return on Equity and Debt	(177,182)	53.98	14.79%	(26,203)
7a	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	(114,907)	53.98	14.79%	(16,994)
8	TOTAL - REVENUES	<u>\$ 522,665</u>			<u>\$ 74,768</u>
EXPENSES					
9	Employee Benefits	\$ 38,593	(20.27)	-5.55%	(2,143)
10	FICA	6,392	(13.13)	-3.60%	(230)
11	Payroll	153,177	(11.53)	-3.16%	(4,840)
12	Other Operations and Maintenance (less uncollectibles)	234,488	(47.04)	-12.89%	(30,220)
13	Federal Unemployment Tax	91	(76.38)	-20.92%	(19)
14	State Unemployment Tax	349	(76.38)	-20.92%	(73)
15	St. Louis Payroll Expense Tax	18	(87.33)	-23.93%	(4)
16	Federal Excise Tax	3	(30.21)	-8.28%	(0)
17	Electric Distribution Tax	41,919	(29.38)	-8.05%	(3,374)
18	Energy Assistance Charges	17,064	(45.66)	-12.51%	(2,135)
19	Municipal Utility Tax	34	(45.63)	-12.50%	(4)
20	Gross Receipts Tax	144	(45.63)	-12.50%	(18)
21	Corporation Franchise Tax	1,091	(193.45)	-53.00%	(578)
22	Miscellaneous	502	(201.45)	-55.19%	(277)
23	Property/Real Estate Taxes	3,494	(387.27)	-106.10%	(3,707)
24	Interest Expense	69,632	(91.25)	-25.00%	(17,408)
25	Bank Facility Costs	947	307.92	84.36%	799
26	Current Federal Income Taxes	(36,511)	(37.88)	-10.38%	3,789
27	Current State Income Taxes	(8,764)	(37.88)	-10.38%	909
28	TOTAL EXPENSES	<u>\$ 522,665</u>			<u>(59,535)</u>
29	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 15,234</u>

Ameren Illinois Electric
Cash Working Capital
 As of December 31, 2015
 (\$000s)

MFR Schedule B-8

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col. C / 365)	Cash Working Capital Requirement (E) Col. B x Col. D
REVENUES					
1	Revenues	\$ 976,336	53.98	14.79%	\$ 144,391
2	Plus Energy Assistance Charges	17,064	-	0.00%	-
3	Plus Municipal Utility Tax	34	-	0.00%	-
4	Plus Interest Expense	74,156	53.98	14.79%	10,967
5	(Less) Uncollectibles	(7,593)	53.98	14.79%	(1,123)
6	(Less) Depreciation and Amortization	(229,081)	53.98	14.79%	(33,879)
7	(Less) Return on Equity and Debt	(186,160)	53.98	14.79%	(27,531)
7a	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	(114,907)	53.98	14.79%	(16,994)
8	TOTAL - REVENUES	<u>\$ 529,848</u>			<u>75,831</u>
EXPENSES					
9	Employee Benefits	\$ 38,593	(20.27)	-5.55%	(2,143)
10	FICA	6,392	(13.13)	-3.60%	(230)
11	Payroll	153,177	(11.53)	-3.16%	(4,840)
12	Other Operations and Maintenance (less uncollectibles)	234,488	(47.04)	-12.89%	(30,220)
13	Federal Unemployment Tax	91	(76.38)	-20.92%	(19)
14	State Unemployment Tax	349	(76.38)	-20.92%	(73)
15	St. Louis Payroll Expense Tax	18	(87.33)	-23.93%	(4)
16	Federal Excise Tax	3	(30.21)	-8.28%	(0)
17	Electric Distribution Tax	41,919	(29.38)	-8.05%	(3,374)
18	Energy Assistance Charges	17,064	(45.66)	-12.51%	(2,135)
19	Municipal Utility Tax	34	(45.63)	-12.50%	(4)
20	Gross Receipts Tax	144	(45.63)	-12.50%	(18)
21	Corporation Franchise Tax	1,091	(193.45)	-53.00%	(578)
22	Miscellaneous	502	(201.45)	-55.19%	(277)
23	Property/Real Estate Taxes	3,494	(387.27)	-106.10%	(3,707)
24	Interest Expense	73,160	(91.25)	-25.00%	(18,290)
25	Bank Facility Costs	995	307.92	84.36%	839
26	Current Federal Income Taxes	(33,603)	(37.88)	-10.38%	3,487
27	Current State Income Taxes	(8,066)	(37.88)	-10.38%	837
28	TOTAL EXPENSES	<u>\$ 529,848</u>			<u>(60,750)</u>
29	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 15,080</u>

Ameren Illinois Electric
WP 4: Accumulated Deferred Income Taxes Information

Workpaper 4 Summary

Line No.	Accumulated Deferred Income Taxes Information (A)	Amount (\$000) (B)	Source (Part 285 Schedule) (C)	To (Rate MAP-P Schedule) (D)
	<u>Balance Per General Ledger</u>			
1	Account 190 - Federal	108,269	WPB-9a Col D Ln 4 - Ln 74	App 4 Col B Ln 1
2	Account 190 - State	32,386	WPB-9a Col D Ln 4 - Ln 74	App 4 Col B Ln 2
3	Account 190 - Gas	54,548	WPB-9a Col D Ln 121	App 4 Col B Ln 4
4	Account 282 – Federal	(1,068,824)	WPB-9a Col D Ln 125 - Ln 142	App 4 Col B Ln 6
5	Account 282 – State	(216,662)	WPB-9a Col D Ln 125 - Ln 142	App 4 Col B Ln 7
6	Account 282 - Gas	(300,967)	WPB-9a Col D Ln 153	App 4 Col B Ln 9
7	Account 283 – Federal	(75,254)	WPB-9a Col D Ln 157 - Ln 184	App 4 Col B Ln 11
8	Account 283 – State	(19,019)	WPB-9a Col D Ln 157 - Ln 184	App 4 Col B Ln 12
9	Account 283 - Gas	5,967	WPB-9a Col D Ln 204	App 4 Col B Ln 14
	<u>Electric Distribution</u>			
10	Account 190 - Federal	73,735	B-9 Col F Ln 36	App 4 Col C Ln 1
11	Account 190 - State	3,342	B-9 Col D Ln 36	App 4 Col C Ln 2
12	Account 190 - Gas	0	WPB-9a Col E Ln 121 + WPB-9a Col F Ln 121	App 4 Col C Ln 4
13	Account 282 – Federal	(750,239)	B-9 Col F Ln 47	App 4 Col C Ln 6
14	Account 282 – State	(141,186)	B-9 Col D Ln 47	App 4 Col C Ln 7
15	Account 282 - Gas	0	WPB-9a Col E Ln 153 + WPB-9a Col F Ln 153	App 4 Col C Ln 9
16	Account 283 – Federal	(19,066)	B-9 Col F Ln 64	App 4 Col C Ln 11
17	Account 283 – State	(4,574)	B-9 Col D Ln 64	App 4 Col C Ln 12
18	Account 283 - Gas	0	WPB-9a Col E Ln 204 + WPB-9a Col F Ln 204	App 4 Col C Ln 14

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

MFR Schedule B-9

Line No.	Description	Account	State Balance at 12/31/2014	State Balance at 12/31/2015	Federal Balance at 12/31/2014	Federal Balance at 12/31/2015	Total Beginning Deferred Tax Balance	Total Ending Deferred Tax Balance
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Active VEBA - Federal	1-ZA-190-611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Active VEBA - State	1-ZA-190-612	-	-	-	-	-	-
3	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	1,120	516	-	-	1,120	516
4	IL Credit Valuation Allowance	1-ZA-190-CVA	(906)	(79)	-	-	(906)	(79)
5	Federal NOL Credits Deferred	1-ZA-190-CDF	-	-	490	823	490	823
6	Federal Net Operating Loss	1-ZA-190-FOL	-	-	70,355	70,555	70,355	70,555
7	Federal Effect of Illinois NOL	1-ZA-190-NLF	-	-	(1,897)	(757)	(1,897)	(757)
8	State Effect of Illinois NOL	1-ZA-190-NOL	5,419	2,163	-	-	5,419	2,163
9	NOL Uncertain Tax Positions - State	1-ZA-190-284	-	-	-	-	-	-
10	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	-	-	3,236	2,893	3,236	2,893
11	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	774	692	-	-	774	692
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	-	-	302	222	302	222
19	Inventory Reserve - State	1-ZA-190-612	68	50	-	-	68	50
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	-	-	-	-	-	-
35	Severance Rate Case Settlement - State	1-ZA-190-612	-	-	-	-	-	-
36	Total 190 Electric		6,476	3,342	72,487	73,735	78,962	77,077

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

MFR Schedule B-9

Line No.	Description	Account	State Balance at 12/31/2014	State Balance at 12/31/2015	Federal Balance at 12/31/2014	Federal Balance at 12/31/2015	Total Beginning Deferred Tax Balance	Total Ending Deferred Tax Balance
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
37	ADIT Property Related - Federal	1-ZA-282-111	-	-	(663,598)	(744,344)	(663,598)	(744,344)
38	ADIT Property Related - State	1-ZA-282-112	(134,254)	(139,799)	-	-	(134,254)	(139,799)
39	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	-	-	(2,960)	(2,699)	(2,960)	(2,699)
40	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	(710)	(648)	-	-	(710)	(648)
41	ADIT Mixed Service Costs - Federal	1-ZA-282-125	-	-	1,247	(3,817)	1,247	(3,817)
42	ADIT Mixed Service Costs - State	1-ZA-282-126	288	(883)	-	-	288	(883)
43	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	-	-	7,652	(3,630)	7,652	(3,630)
44	ADIT Book Capitalized Repairs - State	1-ZA-282-146	1,766	(840)	-	-	1,766	(840)
45	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	-	-	7,144	4,252	7,144	4,252
46	ADIT Temporary Differences CWIP - State	1-ZA-282-148	1,649	983	-	-	1,649	983
47	Total 282 Electric		<u>(131,261)</u>	<u>(141,186)</u>	<u>(650,515)</u>	<u>(750,239)</u>	<u>(781,776)</u>	<u>(891,424)</u>
48	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	-	-	(17,942)	(16,200)	(17,942)	(16,200)
49	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	(4,151)	(3,886)	-	-	(4,151)	(3,886)
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	-	-	913	(2,866)	913	(2,866)
63	Other Reg Asset/Liability (Storm Tracker) - State	1-ZA-283-652	219	(688)	-	-	219	(688)
64	Total 283 Electric		<u>(3,932)</u>	<u>(4,574)</u>	<u>(17,030)</u>	<u>(19,066)</u>	<u>(20,961)</u>	<u>(23,640)</u>
65	Total Deferred		<u>\$ (128,717)</u>	<u>\$ (142,417)</u>	<u>\$ (595,058)</u>	<u>\$ (695,570)</u>	<u>\$ (723,775)</u>	<u>\$ (837,987)</u>
66	Total Account 190 Deferred		6,476	3,342	72,487	73,735	78,962	77,077
67	Total Account 282 Deferred		(131,261)	(141,186)	(650,515)	(750,239)	(781,776)	(891,424)
68	Total Account 283 Deferred		(3,932)	(4,574)	(17,030)	(19,066)	(20,961)	(23,640)
69	Total		<u>\$ (128,717)</u>	<u>\$ (142,417)</u>	<u>\$ (595,058)</u>	<u>\$ (695,570)</u>	<u>\$ (723,775)</u>	<u>\$ (837,987)</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, 2015

MFR Schedule WPB-9a

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2015 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
1			Plant		69.44%	69.44%
2	Active VEBA - Federal	1-ZA-190-611	Other	(1,139,321)	-	
3	Active VEBA - State	1-ZA-190-612	Other	(273,472)		-
4	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	Plant	743,262		516,126
5	IL Credit Valuation Allowance	1-ZA-190-CVA	Plant	(114,011)		(79,170)
6	Federal NOL Credits Deferred	1-ZA-190-CDF	Plant	1,185,405	823,152	
7	Federal Net Operating Loss	1-ZA-190-FOL	Plant	101,604,304	70,554,627	
8	Federal Effect of Illinois NOL	1-ZA-190-NLF	Plant	(1,090,257)	(757,081)	
9	State Effect of Illinois NOL	1-ZA-190-NOL	Plant	3,115,018		2,163,087
10	Federal Effect of Missouri NOL	1-ZA-190-MOF	Other	(8,927)	-	
11	State Effect of Missouri NOL	1-ZA-190-MOL	Other	25,505		-
12	Federal Accrued Tax	1-ZA-190-FED	Other	(7,917,135)	-	
13	State Accrued Tax	1-ZA-190-STA	Other	6,896,784		-
14	Unamortized Investment Tax Credit	1-ZA-190-100	Other	1,241,153	-	
15	NOL Uncertain Tax Positions - State	1-ZA-190-284	Other	-		-
16	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	Plant	4,165,655	2,892,655	
17	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	Plant	996,574		692,027
18	ADIT Federal	1-ZA-190-611	Other	-	-	
19	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	Other	178,922	-	
20	ADIT Legal Expenses Accrued - State	1-ZA-190-612	Other	42,947		-
21	ADIT State	1-ZA-190-612	Other	-		-
22	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	Other	2,987,641	-	
23	ADIT Uncollectible Accounts - State	1-ZA-190-612	Other	717,126		-
24	ARO Asset - Federal	1-ZA-190-611	Other	569,765	-	
25	ARO Asset - State	1-ZA-190-612	Other	128,328		-
26	Inventory Reserve - Federal	1-ZA-190-611	Plant	319,815	222,081	
27	Inventory Reserve - State	1-ZA-190-612	Plant	71,957		49,967
28	Deferred Compensation	1-ZA-190-611	Other	1,267,624	-	
29	Deferred Compensation	1-ZA-190-612	Other	302,577		-
30	Employee Bonus Accrual - Federal	1-ZA-190-611	Other	4,754,118	-	
31	Employee Bonus Accrual - State	1-ZA-190-612	Other	1,141,136		-
32	Employee Bonus Payment - Federal	1-ZA-190-611	Other	-	-	
33	Employee Bonus Payment - State	1-ZA-190-612	Other	-		-
34	Employee Bonus 481a Adjustment - Federal	1-ZA-190-611	Other	-	-	
35	Employee Bonus 481a Adjustment - State	1-ZA-190-612	Other	-		-

Ameren Illinois
 Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
 Test Year Ending December 31, 2015

MFR Schedule WPB-9a

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2015 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
36	FAS 106 Post Retirement Benefits - Federal	1-ZA-190-611	Other	11,364,417	-	-
37	FAS 106 Post Retirement Benefits - State	1-ZA-190-612	Other	2,727,812	-	-
38	FAS 106-2, Part D, Medicare Prescription - Federal	1-ZA-190-61A	Other	(1,567,004)	-	-
39	FAS 106-2, Part D, Medicare Prescription - State	1-ZA-190-61B	Other	(376,130)	-	-
40	Increase/decrease I & D - Federal	1-ZA-190-611	Other	1,253,496	-	-
41	Increase/decrease I & D - State	1-ZA-190-612	Other	298,394	-	-
42	Merger Costs - Debt Integration - Federal	1-ZA-190-611	Other	50,197	-	-
43	Merger Costs - Debt Integration - State	1-ZA-190-612	Other	11,947	-	-
44	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	Other	(408,302)	-	-
45	Over/Under Accrual State Income Tax - State	1-ZA-190-612	Other	-	-	-
46	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	Other	(6,330)	-	-
47	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	Other	(1,519)	-	-
48	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	Other	126,939	-	-
49	Over/Under Accrual Property Tax - State	1-ZA-190-612	Other	30,469	-	-
50	Pension Expense Allowed/Disallowed - Federal	1-ZA-190-611	Other	21,909,109	-	-
51	Pension Expense Allowed/Disallowed - State	1-ZA-190-612	Other	5,258,865	-	-
52	Regulatory Asset Amortization - Federal	1-ZA-190-611	Other	12,913,110	-	-
53	Regulatory Asset Amortization - State	1-ZA-190-612	Other	2,905,400	-	-
54	Severance - Federal	1-ZA-190-611	Other	(6,567,517)	-	-
55	Severance - State	1-ZA-190-612	Other	(1,477,666)	-	-
56	Severance Rate Case Settlement - Federal	1-ZA-190-611	Other	-	-	-
57	Severance Rate Case Settlement - State	1-ZA-190-612	Other	-	-	-
58	Tax Reserve Interest - Current - Federal	1-ZA-190-611	Other	(1,706)	-	-
59	Tax Reserve Interest - Current - State	1-ZA-190-612	Other	(410)	-	-
60	Tax Reserve Interest - NonCurrent - Federal	1-ZA-190-611	Other	-	-	-
61	Tax Reserve Interest - NonCurrent - State	1-ZA-190-612	Other	-	-	-
62	Vacation Pay adjustment - Federal	1-ZA-190-611	Other	5,706,645	-	-
63	Vacation Pay adjustment - State	1-ZA-190-612	Other	1,369,772	-	-
64	Federal Accrued Tax	1-YP-190-FED	Other	-	-	-
65	State Accrued Tax	1-YP-190-STA	Other	-	-	-
66	ADIT Federal - Purchase Accounting	1-YP-190-611	Other	(24,250,608)	-	-
67	ADIT State - Purchase Accounting	1-YP-190-612	Other	(5,484,497)	-	-
68	Deferred Tax Asset OCI - Pension - PA - Federal	1-YP-190-TXP	Other	(16,605,980)	-	-
69	Deferred Tax Asset OCI - Pension - PA - State	1-YP-190-TXS	Other	10,482,837	-	-
70	Deferred Tax Asset OCI - Pension - Purchase Accounting	1-XP-190-TXP	Other	(16,341,056)	-	-
71	ADIT Federal - Purchase Accounting	1-XP-190-61A	Other	(19,147)	-	-

Ameren Illinois
 Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
 Test Year Ending December 31, 2015

MFR Schedule WPB-9a

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2015 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
72	ADIT State - Purchase Accounting	1-XP-190-61B	Other	(4,596)		-
73	ADIT Federal - Purchase Accounting	1-XP-190-611	Other	12,593,816	-	
74	ADIT State - Purchase Accounting	1-XP-190-612	Other	2,852,036		-
75	Total Account 190 Electric			140,655,286	73,735,434	3,342,036
76	ADIT Federal	2-ZA-190-611	Other	-		
77	ADIT State	2-ZA-190-612	Other	-		
78	Federal Net Operating Loss	2-ZA-190-FOL	Gas	25,401,076		
79	Federal Effect of Illinois NOL	2-ZA-190-NLF	Gas	(272,564)		
80	State Effect of Illinois NOL	2-ZA-190-NOL	Gas	778,754		
81	Unamortized Investment Tax Credit	2-ZA-190-100	Other	332,187		
82	Tax Depr Step-Up Basis Metro - Federal	2-ZA-190-365	Gas	969,815		
83	Tax Depr Step-Up Basis Metro - State	2-ZA-190-366	Gas	232,015		
84	ADIT Legal Expenses Accrued - Federal	2-ZA-190-611	Gas			
85	ADIT Legal Expenses Accrued - State	2-ZA-190-612	Gas			
86	Increase/decrease I & D	2-ZA-190-611	Other	4,492,218		
87	Increase/decrease I & D	2-ZA-190-612	Other	1,073,184		
88	ADIT Uncollectible Accounts - Federal	2-ZA-190-611	Other	980,632		
89	ADIT Uncollectible Accounts - State	2-ZA-190-612	Other	235,382		
90	Vacation Pay adjustment - Federal	2-ZA-190-611	Other	409,248		
91	Vacation Pay adjustment - State	2-ZA-190-612	Other	98,232		
92	FAS 106 Post Retirement Benefits - Federal	2-ZA-190-611	Other	6,671,253		
93	FAS 106 Post Retirement Benefits - State	2-ZA-190-612	Other	1,601,307		
94	FAS 106-2, Part D, Medicare Prescription - Federal	2-ZA-190-61A	Other	(869,514)		
95	FAS 106-2, Part D, Medicare Prescription - State	2-ZA-190-61B	Other	(208,710)		
96	Employee Bonus Accrual - Federal	2-ZA-190-611	Other	1,547,389		
97	Employee Bonus Accrual - State	2-ZA-190-612	Other	371,421		
98	Employee Bonus Payment - Federal	2-ZA-190-611	Other			
99	Employee Bonus Payment - State	2-ZA-190-612	Other			
100	Employee Bonus 481a Adjustment - Federal	2-ZA-190-611	Other			
101	Employee Bonus 481a Adjustment - State	2-ZA-190-612	Other			
102	Gas Storage Fields - Federal	2-ZA-190-611	Gas	12,836,131		
103	Gas Storage Fields - State	2-ZA-190-612	Gas	3,081,069		
104	Over/Under Accrual Gross Receipts Tax - Federal	2-ZA-190-611	Other	52,800		
105	Over/Under Accrual Gross Receipts Tax - State	2-ZA-190-612	Other	12,674		
106	Over/Under Accrual Property Tax - Federal	2-ZA-190-611	Other	1,427,433		

Ameren Illinois
 Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
 Test Year Ending December 31, 2015

MFR Schedule WPB-9a

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2015 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
107	Over/Under Accrual Property Tax - State	2-ZA-190-612	Other	342,628		
108	Severance Rate Case Settlement - Federal	2-ZA-190-611	Other	(43,288)		
109	Severance Rate Case Settlement - State	2-ZA-190-612	Other	(10,391)		
110	Pension Expense Allowed/Disallowed	2-ZA-190-611	Other	2,787,310		
111	Pension Expense Allowed/Disallowed	2-ZA-190-612	Other	669,041		
112	Deferred Tax Asset OCI - Pension - PA - Federal	2-YP-190-TXP	Other	(2,057,417)		
113	Deferred Tax Asset OCI - Pension - PA - State	2-YP-190-TXS	Other	2,057,417		
114	ADIT Federal - Purchase Accounting	2-YP-190-611	Other	(9,169,134)		
115	ADIT State - Purchase Accounting	2-YP-190-612	Other	(2,200,877)		
116	Deferred Tax Asset OCI - Pension - Purchase Accounting	2-XP-190-TXP	Other	(3,448,265)		
117	ADIT Federal - Purchase Accounting	2-XP-190-61A	Other	(11,729)		
118	ADIT State - Purchase Accounting	2-XP-190-61B	Other	(2,815)		
119	ADIT Federal - Purchase Accounting	2-XP-190-611	Other	3,567,717		
120	ADIT State - Purchase Accounting	2-XP-190-612	Other	814,041		
121	Total Account 190 Gas			54,547,668	-	-
122	Total Account 190			195,202,954	73,735,434	3,342,036
123	ADIT FIN 48 - Federal	1-ZA-282-F48	Other	-	-	-
124	ADIT FIN 48 - State	1-ZA-282-F48	Other	-	-	-
125	ADIT Property Related - Federal	1-ZA-282-111	Plant	(1,071,915,225)	(744,344,238)	
126	ADIT Property Related - State	1-ZA-282-112	Plant	(201,321,554)		(139,798,871)
127	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	Plant	(3,886,704)	(2,698,950)	
128	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	Plant	(932,907)		(647,816)
129	ADIT Adjustment to FAS 109 Regulatory Asset	1-ZA-282-120	Other	12,505,978	-	
130	ADIT Mixed Service Costs - Federal	1-ZA-282-125	Plant	(5,496,876)	(3,817,063)	
131	ADIT Mixed Service Costs - State	1-ZA-282-126	Plant	(1,271,263)		(882,773)
132	ADIT Adjustment to FAS 109 Regulatory Liability	1-ZA-282-130	Other	(13,243,381)		-
133	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	Plant	(5,227,700)	(3,630,146)	
134	ADIT Book Capitalized Repairs - State	1-ZA-282-146	Plant	(1,209,010)		(839,544)
135	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	Plant	6,122,753	4,251,676	
136	ADIT Temporary Differences CWIP - State	1-ZA-282-148	Plant	1,415,942		983,238
137	ADIT Regulatory Asset Gross Up	1-ZA-282-310	Other	(488,891)	-	
138	ADIT Reg Liab - AFUDC Equity CWIP - Federal	1-ZA-282-753	Other	(478,155)	-	
139	ADIT Reg Liab - AFUDC Equity CWIP - State	1-ZA-282-754	Other	(110,583)		-
140	ADIT Property Related - Federal	1-ZA-282-7D1	Other	40,485	-	

Ameren Illinois
 Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
 Test Year Ending December 31, 2015

MFR Schedule WPB-9a

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2015 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
141	ADIT Property Related - State	1-ZA-282-7D2	Other	10,834		-
142	Total Account 282 Electric			(1,285,486,260)	(750,238,721)	(141,185,766)
143	ADIT Property Related - Federal	2-ZA-282-111	Gas	(259,756,796)		
144	ADIT Property Related - State	2-ZA-282-112	Gas	(45,558,706)		
145	ADIT Automated Meter Reading Equipment - Federal	2-ZA-282-115	Gas	(1,828,938)		
146	ADIT Automated Meter Reading Equipment - State	2-ZA-282-116	Gas	(438,986)		
147	ADIT Mixed Service Costs - Federal	2-ZA-282-125	Gas	4,766,780		
148	ADIT Mixed Service Costs - State	2-ZA-282-126	Gas	1,102,414		
149	ADIT Construction Work in Progress - Federal	2-ZA-282-147	Gas	617,286		
150	ADIT Construction Work in Progress - State	2-ZA-282-148	Gas	142,664		
151	ADIT Reg Liab - AFUDC Equity CWIP - Federal	2-ZA-282-753	Other	(10,653)		
152	ADIT Reg Liab - AFUDC Equity CWIP - State	2-ZA-282-754	Other	(2,464)		
153	Total Account 282 Gas			(300,967,399)	-	-
154	Total 282			(1,586,453,659)	(750,238,721)	(141,185,766)
155	ADIT Intercompany Tax Gain - Federal	1-ZA-283-513	Other	-	-	
156	ADIT Intercompany Tax Gain - State	1-ZA-283-514	Other	-		-
157	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	Plant	(23,329,923)	(16,200,436)	
158	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	Plant	(5,595,721)		(3,885,701)
159	Electric Rate Case Expense - Federal	1-ZA-283-651	Other	-	-	
160	Electric Rate Case Expense - State	1-ZA-283-652	Other	-		-
161	Illinois Bad Debt Tracker - Federal	1-ZA-283-651	Other	(815,083)		
162	Illinois Bad Debt Tracker - State	1-ZA-283-652	Other	(195,645)		-
163	Merger Initiatives - Federal	1-ZA-283-651	Other	(341,872)		
164	Merger Initiatives - State	1-ZA-283-652	Other	(82,060)		-
165	Payroll Tax - Federal	1-ZA-283-651	Other	-	-	
166	Payroll Tax - State	1-ZA-283-652	Other	-		-
167	Prepayments - Federal	1-ZA-283-651	Other	(1,110,890)		
168	Prepayments - State	1-ZA-283-652	Other	(266,648)		-
169	Rabbi Trust - Federal	1-ZA-283-651	Other	605,406		
170	Rabbi Trust - State	1-ZA-283-652	Other	145,316		-
171	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	Other	3,907,274		
172	Renewable Energy Compliance Cost - State	1-ZA-283-652	Other	937,867		-
173	Section 1502 Adjustment to Pension and OPEB - Federal	1-ZA-283-651	Other	(13,216)		

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MFR Schedule WPB-9a

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2015 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
174	Section 1502 Adjustment to Pension and OPEB - State	1-ZA-283-652	Other	(3,172)		-
175	Other Reg Asset/Liability - Federal	1-ZA-283-651	Other	(4,823,630)	-	
176	Other Reg Asset/Liability - State	1-ZA-283-652	Other	(1,029,081)		-
177	Other Reg Asset/Liability (Storm Tracker) - Federal	1-ZA-283-651	Distribution	(2,865,804)	(2,865,804)	
178	Other Reg Asset/Liability (Storm Tracker) - State	1-ZA-283-652	Distribution	(687,882)		(687,882)
179	Non-property deferred - Federal	1-ZA-283-651	Other	(53,303,451)	-	
180	Non-property deferred - State	1-ZA-283-652	Other	(12,794,479)		-
181	Non-property deferred - Federal	1-ZA-283-6D1	Other	60,884	-	
182	Non-property deferred - State	1-ZA-283-6D2	Other	0	-	
183	Non-property deferred - Federal - Purchase Accounting	1-XP-283-651	Other	6,776,529		-
184	Non-property deferred - State - Purchase Accounting	1-XP-283-652	Other	552,320		-
185	Total Account 283 Electric			<u>(94,272,961)</u>	<u>(19,066,240)</u>	<u>(4,573,583)</u>
186	Gas Rate Case Expense - Federal	2-ZA-283-651	Other	(652,182)		
187	Gas Rate Case Expense - State	2-ZA-283-652	Other	(156,544)		
188	Book/Tax Loss Reacquired Debt - Federal	2-ZA-283-651	Other	4,859,506		
189	Book/Tax Loss Reacquired Debt - State	2-ZA-283-652	Other	1,165,738		
190	Illinois Bad Debt Tracker - Federal	2-ZA-283-651	Other	2,130,017		
191	Illinois Bad Debt Tracker - State	2-ZA-283-652	Other	511,270		
192	Manufactured Gas & Other Environmental Cleanup - Federal	2-ZA-283-651	Other	1,726,018		
193	Manufactured Gas & Other Environmental Cleanup - State	2-ZA-283-652	Other	414,298		
194	Merger Initiatives - Federal	2-ZA-283-651	Other	-		
195	Merger Initiatives - State	2-ZA-283-652	Other	-		
196	PGA Rider Accruals - Federal	2-ZA-283-651	Other	(2,374,646)		
197	PGA Rider Accruals - State	2-ZA-283-652	Other	(569,989)		
198	Prepayments - Federal	2-ZA-283-651	Other	(1,348,557)		
199	Prepayments - State	2-ZA-283-652	Other	(323,695)		
200	Other Reg Assets - Federal	2-ZA-283-651	Other	472,200		
201	Other Reg Assets - State	2-ZA-283-652	Other	113,343		
202	Non-property deferred - Federal	2-ZA-283-6D1	Other	-		
203	Non-property deferred - State	2-ZA-283-6D2	Other	-		
204	Total Account 283 Gas			<u>5,966,777</u>	<u>-</u>	<u>-</u>
205	Total 283			<u>(88,306,185)</u>	<u>(19,066,240)</u>	<u>(4,573,583)</u>
206	Total Deferred			<u>(1,479,556,890)</u>	<u>(695,569,527)</u>	<u>(142,417,313)</u>

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MFR Schedule WPB-9a

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2015 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
					To Sch B-9, Col. (F)	To Sch B-9, Col. (D)

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MFR Schedule WPB-9b

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			Plant		69.44%	69.44%
2	Active VEBA - Federal	1-ZA-190-611	Other	(928,444)	-	
3	Active VEBA - State	1-ZA-190-612	Other	(222,855)		-
4	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	Plant	1,612,401		1,119,661
5	IL Credit Valuation Allowance	1-ZA-190-CVA	Plant	(1,304,155)		(905,613)
6	Federal NOL Credits Deferred	1-ZA-190-CDF	Plant	705,882	490,169	
7	Federal Net Operating Loss	1-ZA-190-FOL	Plant	101,317,513	70,355,477	
8	Federal Effect of Illinois NOL	1-ZA-190-NLF	Plant	(2,731,515)	(1,896,780)	
9	State Effect of Illinois NOL	1-ZA-190-NOL	Plant	7,804,328		5,419,371
10	Federal Effect of Missouri NOL	1-ZA-190-MOF	Other	(1,352)	-	
11	State Effect of Missouri NOL	1-ZA-190-MOL	Other	3,864		-
12	Federal Accrued Tax	1-ZA-190-FED	Other	(5,511,234)	-	
13	State Accrued Tax	1-ZA-190-STA	Other	8,799,405		-
14	Unamortized Investment Tax Credit	1-ZA-190-100	Other	1,628,312	-	
15	NOL Uncertain Tax Positions - State	1-ZA-190-284	Other	584,619		-
16	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	Plant	4,659,955	3,235,900	
17	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	Plant	1,115,178		774,386
18	ADIT Federal	1-ZA-190-611	Other	-	-	
19	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	Other	170,997	-	
20	ADIT Legal Expenses Accrued - State	1-ZA-190-612	Other	41,045		-
21	ADIT State	1-ZA-190-612	Other	-	-	
22	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	Other	3,012,677	-	
23	ADIT Uncollectible Accounts - State	1-ZA-190-612	Other	723,136		-
24	ARO Asset - Federal	1-ZA-190-611	Other	500,230	-	
25	ARO Asset - State	1-ZA-190-612	Other	112,550		-
26	Inventory Reserve - Federal	1-ZA-190-611	Plant	434,531	301,741	
27	Inventory Reserve - State	1-ZA-190-612	Plant	97,768		67,891
28	Deferred Compensation	1-ZA-190-611	Other	1,520,813	-	
29	Deferred Compensation	1-ZA-190-612	Other	363,324		-
30	Employee Bonus Accrual - Federal	1-ZA-190-611	Other	3,566,272	-	
31	Employee Bonus Accrual - State	1-ZA-190-612	Other	856,016		-
32	Employee Bonus Payment - Federal	1-ZA-190-611	Other	-	-	
33	Employee Bonus Payment - State	1-ZA-190-612	Other	-		-
34	Employee Bonus 481a Adjustment - Federal	1-ZA-190-611	Other	-	-	
35	Employee Bonus 481a Adjustment - State	1-ZA-190-612	Other	-		-
36	FAS 106 Post Retirement Benefits - Federal	1-ZA-190-611	Other	17,523,025	-	
37	FAS 106 Post Retirement Benefits - State	1-ZA-190-612	Other	4,206,069		-
38	FAS 106-2, Part D, Medicare Prescription - Federal	1-ZA-190-61A	Other	(1,732,395)	-	

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MFR Schedule WPB-9b

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)
39	FAS 106-2, Part D, Medicare Prescription - State	1-ZA-190-61B	Other	(415,829)		-
40	Increase/decrease I & D - Federal	1-ZA-190-611	Other	2,791,018	-	
41	Increase/decrease I & D - State	1-ZA-190-612	Other	666,453		-
42	Merger Costs - Debt Integration - Federal	1-ZA-190-611	Other	63,758	-	
43	Merger Costs - Debt Integration - State	1-ZA-190-612	Other	15,203		-
44	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	Other	(714,462)	-	
45	Over/Under Accrual State Income Tax - State	1-ZA-190-612	Other	-		-
46	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	Other	(3,947)	-	
47	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	Other	(947)		-
48	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	Other	304,236	-	
49	Over/Under Accrual Property Tax - State	1-ZA-190-612	Other	73,026		-
50	Pension Expense Allowed/Disallowed - Federal	1-ZA-190-611	Other	25,316,619	-	
51	Pension Expense Allowed/Disallowed - State	1-ZA-190-612	Other	6,076,773		-
52	Regulatory Asset Amortization - Federal	1-ZA-190-611	Other	12,913,110	-	
53	Regulatory Asset Amortization - State	1-ZA-190-612	Other	2,905,400		-
54	Severance - Federal	1-ZA-190-611	Other	(6,567,517)	-	
55	Severance - State	1-ZA-190-612	Other	(1,477,666)		-
56	Severance Rate Case Settlement - Federal	1-ZA-190-611	Other	-	-	
57	Severance Rate Case Settlement - State	1-ZA-190-612	Other	-		-
58	Tax Reserve Interest - Current - Federal	1-ZA-190-611	Other	(119,468)	-	
59	Tax Reserve Interest - Current - State	1-ZA-190-612	Other	(28,676)		-
60	Tax Reserve Interest - NonCurrent - Federal	1-ZA-190-611	Other	(4,329)	-	
61	Tax Reserve Interest - NonCurrent - State	1-ZA-190-612	Other	(1,039)		-
62	Vacation Pay adjustment - Federal	1-ZA-190-611	Other	5,549,093	-	
63	Vacation Pay adjustment - State	1-ZA-190-612	Other	1,331,954		-
64	Federal Accrued Tax	1-YP-190-FED	Other	-	-	
65	State Accrued Tax	1-YP-190-STA	Other	-		-
66	ADIT Federal - Purchase Accounting	1-YP-190-611	Other	(5,815,801)	-	
67	ADIT State - Purchase Accounting	1-YP-190-612	Other	(1,377,667)		-
68	Deferred Tax Asset OCI - Pension - PA - Federal	1-YP-190-TXP	Other	(23,212,895)	-	
69	Deferred Tax Asset OCI - Pension - PA - State	1-YP-190-TXS	Other	9,578,041		-
70	Deferred Tax Asset OCI - Pension - Purchase Accounting	1-XP-190-TXP	Other	(18,917,771)	-	
71	ADIT Federal - Purchase Accounting	1-XP-190-61A	Other	(42,348)	-	
72	ADIT State - Purchase Accounting	1-XP-190-61B	Other	(10,165)		-
73	ADIT Federal - Purchase Accounting	1-XP-190-611	Other	13,549,652	-	
74	ADIT State - Purchase Accounting	1-XP-190-612	Other	3,095,266		-
75	Total Account 190 Electric			174,447,036	72,486,507	6,475,696
76	ADIT Federal	2-ZA-190-611	Other	-		

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MFR Schedule WPB-9b

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)
77	ADIT State	2-ZA-190-612	Other	-		
78	Federal Net Operating Loss	2-ZA-190-FOL	Gas	25,329,380		
79	Federal Effect of Illinois NOL	2-ZA-190-NLF	Gas	(682,879)		
80	State Effect of Illinois NOL	2-ZA-190-NOL	Gas	1,951,082		
81	Unamortized Investment Tax Credit	2-ZA-190-100	Other	462,745		
82	Tax Depr Step-Up Basis Metro - Federal	2-ZA-190-365	Gas	1,081,626		
83	Tax Depr Step-Up Basis Metro - State	2-ZA-190-366	Gas	258,846		
84	ADIT Legal Expenses Accrued - Federal	2-ZA-190-611	Gas	-		
85	ADIT Legal Expenses Accrued - State	2-ZA-190-612	Gas	-		
86	Increase/decrease I & D	2-ZA-190-611	Other	4,358,844		
87	Increase/decrease I & D	2-ZA-190-612	Other	1,040,867		
88	ADIT Uncollectible Accounts - Federal	2-ZA-190-611	Other	1,193,944		
89	ADIT Uncollectible Accounts - State	2-ZA-190-612	Other	286,583		
90	Vacation Pay adjustment - Federal	2-ZA-190-611	Other	320,631		
91	Vacation Pay adjustment - State	2-ZA-190-612	Other	76,961		
92	FAS 106 Post Retirement Benefits - Federal	2-ZA-190-611	Other	8,300,625		
93	FAS 106 Post Retirement Benefits - State	2-ZA-190-612	Other	1,992,407		
94	FAS 106-2, Part D, Medicare Prescription - Federal	2-ZA-190-61A	Other	(928,470)		
95	FAS 106-2, Part D, Medicare Prescription - State	2-ZA-190-61B	Other	(222,861)		
96	Employee Bonus Accrual - Federal	2-ZA-190-611	Other	1,185,332		
97	Employee Bonus Accrual - State	2-ZA-190-612	Other	284,516		
98	Employee Bonus Payment - Federal	2-ZA-190-611	Other	-		
99	Employee Bonus Payment - State	2-ZA-190-612	Other	-		
100	Employee Bonus 481a Adjustment - Federal	2-ZA-190-611	Other	-		
101	Employee Bonus 481a Adjustment - State	2-ZA-190-612	Other	-		
102	Gas Storage Fields - Federal	2-ZA-190-611	Gas	12,279,261		
103	Gas Storage Fields - State	2-ZA-190-612	Gas	2,947,403		
104	Over/Under Accrual Gross Receipts Tax - Federal	2-ZA-190-611	Other	199,454		
105	Over/Under Accrual Gross Receipts Tax - State	2-ZA-190-612	Other	47,875		
106	Over/Under Accrual Property Tax - Federal	2-ZA-190-611	Other	2,678,634		
107	Over/Under Accrual Property Tax - State	2-ZA-190-612	Other	642,955		
108	Severance Rate Case Settlement - Federal	2-ZA-190-611	Other	(86,577)		
109	Severance Rate Case Settlement - State	2-ZA-190-612	Other	(20,781)		
110	Pension Expense Allowed/Disallowed	2-ZA-190-611	Other	4,160,222		
111	Pension Expense Allowed/Disallowed	2-ZA-190-612	Other	998,582		
112	Deferred Tax Asset OCI - Pension - PA - Federal	2-YP-190-TXP	Other	(1,650,915)		
113	Deferred Tax Asset OCI - Pension - PA - State	2-YP-190-TXS	Other	1,650,915		
114	ADIT Federal - Purchase Accounting	2-YP-190-611	Other	(10,690,017)		
115	ADIT State - Purchase Accounting	2-YP-190-612	Other	(2,565,935)		

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MFR Schedule WPB-9b

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)
116	Deferred Tax Asset OCI - Pension - Purchase Accounting	2-XP-190-TXP	Other	(2,759,111)		
117	ADIT Federal - Purchase Accounting	2-XP-190-61A	Other	(25,952)		
118	ADIT State - Purchase Accounting	2-XP-190-61B	Other	(6,229)		
119	ADIT Federal - Purchase Accounting	2-XP-190-611	Other	4,153,545		
120	ADIT State - Purchase Accounting	2-XP-190-612	Other	963,116		
121	Total Account 190 Gas			59,206,624	-	-
122	Total Account 190			233,653,660	72,486,507	6,475,696
123	ADIT FIN 48 - Federal	1-ZA-282-F48	Other	-	-	-
124	ADIT FIN 48 - State	1-ZA-282-F48	Other	-		-
125	ADIT Property Related - Federal	1-ZA-282-111	Plant	(955,634,117)	(663,597,952)	
126	ADIT Property Related - State	1-ZA-282-112	Plant	(193,336,540)		(134,254,031)
127	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	Plant	(4,262,384)	(2,959,825)	
128	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	Plant	(1,023,082)		(710,434)
129	ADIT Adjustment to FAS 109 Regulatory Asset	1-ZA-282-120	Other	21,303,185		
130	ADIT Mixed Service Costs - Federal	1-ZA-282-125	Plant	1,796,072	1,247,203	
131	ADIT Mixed Service Costs - State	1-ZA-282-126	Plant	414,579		287,886
132	ADIT Adjustment to FAS 109 Regulatory Liability	1-ZA-282-130	Other	(14,212,914)		
133	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	Plant	11,019,356	7,651,906	
134	ADIT Book Capitalized Repairs - State	1-ZA-282-146	Plant	2,543,546		1,766,253
135	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	Plant	10,287,894	7,143,974	
136	ADIT Temporary Differences CWIP - State	1-ZA-282-148	Plant	2,374,706		1,649,010
137	ADIT Regulatory Asset Gross Up	1-ZA-282-310	Other	4,699,094		
138	ADIT Reg Liab - AFUDC Equity CWIP - Federal	1-ZA-282-753	Other	(925,995)	-	
139	ADIT Reg Liab - AFUDC Equity CWIP - State	1-ZA-282-754	Other	(213,743)		-
140	ADIT Property Related - Federal	1-ZA-282-7D1	Other	33,680	-	
141	ADIT Property Related - State	1-ZA-282-7D2	Other	9,463		-
142	Total Account 282 Electric			(1,115,127,200)	(650,514,694)	(131,261,316)
143	ADIT Property Related - Federal	2-ZA-282-111	Gas	(233,707,893)		
144	ADIT Property Related - State	2-ZA-282-112	Gas	(41,486,829)		
145	ADIT Automated Meter Reading Equipment - Federal	2-ZA-282-115	Gas	(2,089,269)		
146	ADIT Automated Meter Reading Equipment - State	2-ZA-282-116	Gas	(501,474)		
147	ADIT Mixed Service Costs - Federal	2-ZA-282-125	Gas	4,353,910		
148	ADIT Mixed Service Costs - State	2-ZA-282-126	Gas	1,004,993		
149	ADIT Construction Work in Progress - Federal	2-ZA-282-147	Gas	(1,450,605)		
150	ADIT Construction Work in Progress - State	2-ZA-282-148	Gas	(334,836)		
151	ADIT Reg Liab - AFUDC Equity CWIP - Federal	2-ZA-282-753	Other	(92,748)		

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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)
152	ADIT Reg Liab - AFUDC Equity CWIP - State	2-ZA-282-754	Other	(21,409)		
153	Total Account 282 Gas			(274,326,160)	-	-
154	Total 282			<u>(1,389,453,360)</u>	<u>(650,514,694)</u>	<u>(131,261,316)</u>
155	ADIT Intercompany Tax Gain - Federal	1-ZA-283-513	Other	-	-	
156	ADIT Intercompany Tax Gain - State	1-ZA-283-514	Other	-		-
157	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	Plant	(25,838,431)	(17,942,358)	
158	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	Plant	(5,977,546)		(4,150,843)
159	Electric Rate Case Expense - Federal	1-ZA-283-651	Other	-	-	
160	Electric Rate Case Expense - State	1-ZA-283-652	Other	-		-
161	Illinois Bad Debt Tracker - Federal	1-ZA-283-651	Other	(631,764)	-	
162	Illinois Bad Debt Tracker - State	1-ZA-283-652	Other	(151,642)		-
163	Merger Initiatives - Federal	1-ZA-283-651	Other	(396,411)	-	
164	Merger Initiatives - State	1-ZA-283-652	Other	(95,151)		-
165	Payroll Tax - Federal	1-ZA-283-651	Other	(363,678)	-	
166	Payroll Tax - State	1-ZA-283-652	Other	(87,294)		-
167	Prepayments - Federal	1-ZA-283-651	Other	(1,124,938)	-	
168	Prepayments - State	1-ZA-283-652	Other	(270,020)		-
169	Rabbi Trust - Federal	1-ZA-283-651	Other	546,287	-	
170	Rabbi Trust - State	1-ZA-283-652	Other	131,126		-
171	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	Other	2,634,681	-	
172	Renewable Energy Compliance Cost - State	1-ZA-283-652	Other	632,405		-
173	Section 1502 Adjustment to Pension and OPEB - Federal	1-ZA-283-651	Other	(16,742)	-	

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MFR Schedule WPB-9b

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	Section 1502 Adjustment to Pension and OPEB - State	1-ZA-283-652	Other	(4,019)		-
175	Other Reg Asset/Liability - Federal	1-ZA-283-651	Other	(53,920,996)	-	
176	Other Reg Asset/Liability - State	1-ZA-283-652	Other	(12,942,712)		-
177	Other Reg Asset/Liability (Storm Tracker) - Federal	1-ZA-283-651	Distribution	912,730	912,730	
178	Other Reg Asset/Liability (Storm Tracker) - State	1-ZA-283-652	Distribution	219,083		219,083
179	Non-property deferred - Federal	1-ZA-283-651	Other	(111,635)	-	
180	Non-property deferred - State	1-ZA-283-652	Other	23,999		-
181	Non-property deferred - Federal	1-ZA-283-6D1	Other	1,477,424	-	
182	Non-property deferred - State	1-ZA-283-6D2	Other	(3,282,242)	-	
183	Non-property deferred - Federal - Purchase Accounting	1-XP-283-651	Other	2,486,857		-
184	Non-property deferred - State - Purchase Accounting	1-XP-283-652	Other	571,625		-
185	Total Account 283 Electric			<u>(95,579,004)</u>	<u>(17,029,628)</u>	<u>(3,931,760)</u>
186	Gas Rate Case Expense - Federal	2-ZA-283-651	Other	(326,896)		
187	Gas Rate Case Expense - State	2-ZA-283-652	Other	(78,465)		
188	Book/Tax Loss Reacquired Debt - Federal	2-ZA-283-651	Other	4,454,460		
189	Book/Tax Loss Reacquired Debt - State	2-ZA-283-652	Other	848,203		
190	Illinois Bad Debt Tracker - Federal	2-ZA-283-651	Other	2,078,392		
191	Illinois Bad Debt Tracker - State	2-ZA-283-652	Other	498,878		
192	Manufactured Gas & Other Environmental Cleanup - Federal	2-ZA-283-651	Other	1,563,626		
193	Manufactured Gas & Other Environmental Cleanup - State	2-ZA-283-652	Other	375,319		
194	Merger Initiatives - Federal	2-ZA-283-651	Other	(171,581)		
195	Merger Initiatives - State	2-ZA-283-652	Other	(41,184)		
196	PGA Rider Accruals - Federal	2-ZA-283-651	Other	(4,109,625)		
197	PGA Rider Accruals - State	2-ZA-283-652	Other	(986,437)		
198	Prepayments - Federal	2-ZA-283-651	Other	(1,457,530)		
199	Prepayments - State	2-ZA-283-652	Other	(349,852)		
200	Other Reg Assets - Federal	2-ZA-283-651	Other	472,200		
201	Other Reg Assets - State	2-ZA-283-652	Other	113,343		
202	Non-property deferred - Federal	2-ZA-283-651	Other	(5,384)		
203	Non-property deferred - State	2-ZA-283-652	Other	15,385		
204	Total Account 283 Gas			<u>2,892,852</u>	<u>-</u>	<u>-</u>
205	Total 283			<u>(92,686,152)</u>	<u>(17,029,628)</u>	<u>(3,931,760)</u>
206	Total Deferred			<u>(1,248,485,852)</u>	<u>(595,057,816)</u>	<u>(128,717,380)</u>
					To Sch B-9, Col. (E)	To Sch B-9, Col. (C)

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

Workpaper 5 Summary

Line No.	Adjustment (A)	Amount (\$000) (B)	Source (Part 285 Schedule) (C)	To (Rate MAP-P Schedule) (D)
	Deferred Charges Greater Than \$3.7M			
1	One-Time, Unusual Expense > \$3.7M - Amortized Over 5 Yrs	8,876	B-10 Col H Ln 6	App 5 Col C Ln 1
	Adjs to Unusual Operating Expenses > \$3.7M			
2	One-Time Unusual Expense > \$3.7M - Amortized Over 5 Yrs	\$ (8,739)	C-2.18 Col C Ln 3	App 7 Col C Ln 29

Ameren Illinois Electric
Deferred Charges Greater Than \$3.7M
 As of December 31, 2015
 (\$000s)

MFR Schedule B-10

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	
3	182	November 2013 AIC Storm Cost - 2015	2013-2014	2013-2017	14-0317	2,827	1,885	1,885	942	
4	182	July 2015 AIC Storm Cost - 2015	2015	2015-2019	16-XXXX	-	4,014	4,014	1,003	
5	182	December 2015 AIC Storm Cost - 2015	2015-2016	2015-2019	16-XXXX	-	2,978	2,978	744	
6		Total Deferred Charges Greater Than \$3.7M Included in Rate Base							<u>8,876</u>	

Ameren Illinois Electric
Deferred Charges Greater Than \$3.7M
 As of December 31, 2015
 (\$000s)

MFR Schedule C-2.18

Line No	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		July 19 2015 AIC Storm Deferral	\$ (5,017)	WPC-2.18
2		Dec 28 2015 AIC Storm Deferral	(3,722)	WPC-2.18
3	593	Storm Cost Rate Base Adjustment	<u>\$ (8,739)</u>	Line 1 + Line 2

NOTES

[1] The deferred charges greater than \$3.7 million in 2015 related to the July 2015 and December 2015 Storms are reflected in a deferred account and have been removed from test year expenses.

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting Deferred Charges Greater Than \$3.7M
Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.18

<u>Line No.</u>	<u>Account No.</u> (A)	<u>Description</u> (B)	<u>Amount</u> (C)
1	407-489	July 19 2015 AIC Storm Deferral	\$ (5,017,248)
2	407-491	Dec 28 2015 AIC Storm Deferral	(3,721,884)

Ameren Illinois Electric
Other Property Held For Future Use In Rate Base

Workpaper 6 Summary

<u>Line No.</u>	<u>Jurisdictional Property Held For Future Use In Rate Base If Any</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source (Part 285 Schedule)</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
1	Met-Alton bulk Sub	373	B-11 Col F Ln 1	App 6 Col D Ln 2
2	Property Having an Original Cost of Less Than \$250,000 Each	38	B-11 Col F Ln 2	App 6 Col D Ln 4
3	Other Property Held For Future Use In Rate Base If Any			App 6 Col D Ln 5

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

Ameren Illinois Electric
Property Held for Future Use Included in Rate Base
 As of December 31, 2015

MFR Schedule B-11

Line No.	Property Name (A)	Property Description (B)	Date of Acquisition (C)	Beginning Balance (D)	Accumulated Depreciation (E)	Net Original Cost (F)	Expenses Property Taxes Paid in 2015 (G)	Expected In-Service Date (H)	Expected Use (I)
1	Alton Substation Site (Bockstruck)	31.28 acres, Alton, Illinois, Madison County, Part of the NE 1/4 of Section 30, Township 6 North, Range 9 West	4/3/2006	\$ 306,650 [1]	\$ -	\$ 372,755	\$ 137	2021	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	\$ 592	2017	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
 WP 7: Expense Information

Workpaper 7 Summary

Line No.	Adjustment (A)	Account (B)	Amount (\$000) (C)	Source (Part 285 Schedule) (D)	To (Rate MAP-P Schedule) (E)
Operating Expense Adjs					
Rate Making Adjs					
1	Company Use	Distribution	1,927	C-2.1 Col C Ln 3	App 7 Col C Ln 1
	Company Use	A&G	511	C-2.1 Col C Ln 6	App 7 Col F Ln 1
2	Franchise Requirements	Distribution	12,422	C-2.2 Col C Ln 4	App 7 Col C Ln 2
3	Franchise Requirements	A&G	(6,032)	C-2.2 Col C Ln 7	App 7 Col F Ln 2
4	NESC Rework	Distribution			App 7 Col C Ln 3
5	Elimination of Social Dues	Distribution	(0)	C-2.3 Col C Ln 2	App 7 Col C Ln 4
6	Charitable Contributions	Distribution	916	C-2.4 Col C Ln 1	App 7 Col C Ln 5
7	Bank Fees - Credit Facility Fees Included in the Cost of Capital	A&G	(1,508)	C-2.5 Col C Ln 5	App 7 Col F Ln 6
8	Production Retiree Adjustment	A&G	(847)	C-2.7 Col C Ln 1	App 7 Col F Ln 8
9	Incentive Compensation Adjs for Earnings Per Share KPIs	A&G	(898)	C-2.8 Col C Ln 1	App 7 Col F Ln 9
10	Performance Share Unit Program Adjustment	A&G	(4,285)	C-2.9 Col C Ln 1	App 7 Col F Ln 10
11	Lobbying Expense	A&G	(47)	C-2.10 Col C Ln 6	App 7 Col F Ln 11
12	Injuries and Damages	A&G	3,209	C-2.11 Col C Ln 3	App 7 Col F Ln 12
13	Purchase Accounting	A&G	3,453	C-2.12 Col C Ln 1	App 7 Col F Ln 13
14	Smart Grid Facilitator Expense	Distribution			App 7 Col C Ln 14
Other Rate Making Adjs If Any					
15	<i>Distribution Expense Adjustment (Acct 580-598)</i>	Distribution	(225)	C-2.14 Col D Ln 1	
16	<i>Rate Case Expenses - Affiliate Costs</i>	Distribution	18	C-2.15 Col D Ln 2	
			(207)		App 7 Col C Ln 16
<i>Customer Records and Collection Expenses Adjustment (Acct 902-903)</i>					
17		Customer Accts			App 7 Col D Ln 16
18					
<i>Customer Assistance Expenses (Acct 908)</i>					
19	<i>Informational and Instructional Advertising Adjustment (Acct 909)</i>	Customer Service and Informational	(1)	C-2.14 Col D Ln 2	
		Customer Service and Informational	(600)	C-2.14 Col D Ln 3	
			(601)		App 7 Col E Ln 16
20	<i>Office Supplies and Expenses (Acct 921)</i>	A&G	(9)	C-2.14 Col D Ln 4	
21	<i>Outside Services (Acct 923)</i>	A&G	(8)	C-2.14 Col D Ln 5	
22	<i>Injuries and Damages (Acct 925)</i>	A&G	(26)	C-2.14 Col D Ln 6	
23	<i>Employee Pensions and Benefits (Acct 926)</i>	A&G	(141)	C-2.14 Col D Ln 7	
24	<i>General Advertising Expenses (Acct 930.1)</i>	A&G	(180)	C-2.14 Col D Ln 8	
25	<i>Miscellaneous General Expenses (Acct 930.2)</i>	A&G	(11)	C-2.14 Col D Ln 9	
26	<i>Rate Case Expenses - Affiliate Costs</i>	A&G	(20)	C-2.15 Col D Ln 1 / Wages and Salaries Allocator (%)	
			(395)		App 7 Col F Ln 16

Ameren Illinois Electric
WP 7: Expense Information

Workpaper 7 Summary

Line No.	Adjustment (A)	Account (B)	Amount (\$000) (C)	Source (Part 285 Schedule) (D)	To (Rate MAP-P Schedule) (E)
	<u>Recovered Thru Other Tariffs</u>				
27	Rider GC				
28	Rider EDR (Energy Efficiency and Demand Response)	Customer Service and Informational	(78,267)	C-2.16 Col C Ln 1	App 7 Col E Ln 18
29	Rider TS (Transmission)	A&G	(690)	C-2.17 Col C Ln 1	App 7 Col F Ln 22
30	Other Recovered Thru Other Tariffs Adjs If Any				
	<u>Voluntary Exclusions</u>				
31	Other Voluntary Exclusions If Any				
	<u>Taxes Other Than Income</u>				
	Type of Tax				
32	FICA	Labor Related	\$ 7,161	C-18 Col G Ln 2	App 7 Col D Ln 39
33	Federal Unemployment Tax	Labor Related	101	C-18 Col G Ln 3	App 7 Col D Ln 40
34	State Unemployment Tax	Labor Related	386	C-18 Col G Ln 6 + 7	App 7 Col D Ln 41
35	St. Louis Payroll Expense Tax	Labor Related	20	C-18 Col G Ln 16	App 7 Col D Ln 42
36	Federal Excise Tax	Labor Related	3	C-18 Col G Ln 4	App 7 Col D Ln 43
37	Electric Distribution Tax	100% DS	41,919	C-18 Col G Ln 10	App 7 Col E Ln 44
38	Gross Receipts	100% DS	144	C-18 Col G Ln 11 * Revenue Allocator (%)	App 7 Col E Ln 45
39	Energy Assistance Charges	Recovered Through Other Tariffs	17,064	C-18 Col G Ln 9	App 7 Col F Ln 46
40	Municipal Utility Tax	Recovered Through Other Tariffs	49	C-18 Col G Ln 15	App 7 Col F Ln 47
41	Corporation Franchise Tax	Plant Related	1,572	C-18 Col G Ln 8	App 7 Col C Ln 48
42	Miscellaneous	Plant Related	722	C-18 Col G Ln 12	App 7 Col C Ln 49
43	Property/Real Estate Taxes	Plant Related	5,032	C-18 Col G Ln 14	App 7 Col C Ln 50
	Other Taxes Other Than Income If Any				
44	Adjustment to Payroll Taxes	Labor Related	(19)	WPC-2.14a Col D Ln 45	
45	Adjustment to Payroll Taxes	Labor Related	(80)	WPC-2.14a Col D Ln 46	
			(99)		App 7 Col D Ln 51

Ameren Illinois Electric
Company Use of Fuel Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Jurisdictional Allocator (D)	Electric Distribution Amount (E)	Reference (F)
1	588	Company Electric Usage	\$ 1,297	100.00%	\$ 1,297	WPC-2.1a
2	588	Company Gas Usage	630	100.00%	630	WPC-2.1b
3		Total Account 588	<u>\$ 1,927</u>		<u>1,927</u>	
4	921	Eliminate per books balance	(1,969)	90.51%	(1,782)	Accounts 921-051, 921-052
5	929	Eliminate per books balance	2,480	90.51%	2,244	Accounts 929-001, 929-002
6			<u>\$ 511</u>		<u>462</u>	
7		Total Adjustments			<u>\$ 2,389</u>	Line 3 + Line 6

WPA-5a

PURPOSE OF ADJUSTMENT

Reflect cost of Company Use of Fuel.

Ameren Illinois Electric
Workpaper Supporting Company Use of Fuel Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule WPC-2.1a

<u>ELECTRIC USAGE SUPPORTING ELECTRIC FACILITIES</u>					
<u>Line No.</u>	<u>Description</u>	<u>Total Electric \$</u>	<u>Electric Allocation [1]</u>	<u>Adjustment</u>	<u>Source</u>
	(A)	(B)	(C)	(D)	(E)
1	Electric	1,940,643	66.85%	\$ 1,297,301	Account 921-051
2	Total Company Use of Fuels Adjustment			<u>\$ 1,297,301</u>	

NOTES

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

Electric	66.85%
Gas	33.15%

Ameren Illinois Electric
Workpaper Supporting Company Use of Fuel Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule WPC-2.1b

<u>GAS USAGE SUPPORTING ELECTRIC FACILITIES</u>							
Line No.	Description (A)	Total Therms (B)	Electric Allocation [1] (C)	Total Electric Therms (D)	Average Cost per Therm (E)	Adjustment (F)	Source (G)
1	Gas used by AIC	2,319,442	66.85%	1,550,525	0.40601	\$ 629,536	Form 21, pages 706,708,709
2				Total Company Use of Fuels Adjustment		<u>\$ 629,536</u>	

CALCULATION OF AVERAGE COST PER THERM

3	\$ 322,991,065	Purchased Gas - 2015 Form 21, page 709
4	<u>795,516</u>	Therms purchased (in thousands) - 2015 Form 21, page 708
5	406	Cost per Therm (in thousands)
6	<u>1,000</u>	
7	<u>\$ 0.40601</u>	Cost per Therm

NOTES

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

Electric	66.85%
Gas	33.15%

Ameren Illinois Electric
Franchise Requirements Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Jurisdictional Allocator (D)	Electric Distribution Amount (E)	Reference (F)
1	588	Cash payments and accruals per books	\$ 6,032	100.00%	\$ 6,032	Line 7
2	588	Free or discounted service	6,451	100.00%	6,451	Line 6
3	588	Adj for Rider Excess Muni Franchise Compensation	(61)	100.00%	(61)	WPC-2.2
4		Total Account 588	<u>\$ 12,422</u>		<u>12,422</u>	
5	927	Eliminate per books balance	(12,483)	90.51%	(11,299)	WPC-2.2
6	929	Eliminate per books balance	6,451	90.51%	5,839	WPC-2.2
7			<u>\$ (6,032)</u>		<u>(5,460)</u>	
8		Total Adjustments			<u>\$ 6,962</u>	Line 4 + Line 7

WPA-5a

PURPOSE OF ADJUSTMENTS

To reflect the cost of franchise requirements in operating expenses.

Ameren Illinois Electric
Workpaper Supporting Franchise Requirements Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule WPC-2.2

Line No.	Account No. (A)	Description (B)	Amount (C)
1	927	Cash Payments	\$ 6,067,594
2		Accruals	27,550
3		Reversal of Prior Year Accruals	<u>(62,900)</u>
4	927	A&G Franchise Requirements	6,032,244
5	927-002	A&G Exp Electricity No Charge	<u>6,450,883</u>
6		Total 927	<u>12,483,127</u>
7	929	A&G Exp Duplicate Charge	(6,450,883)
8		Total 927 and 929	<u>\$ 6,032,244</u>
		Recovered through Excess Municipal Franchise Rider (Rider EF)	<u>\$ 61,277</u>

Ameren Illinois Electric
Elimination of Social Dues Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.3

Line No.	Account No. (A)	Description (B)	Amount (C)	Jurisdictional Allocator (D)	Amount (E)
1	593	Electric Social and Service Club Membership Dues	\$ (0)	100.00%	\$ (0)
2		Total Electric Social and Service Club Membership Dues	<u>\$ (0)</u>		<u>\$ (0)</u>
			Sch. C-6	WPA-5a	

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Charitable Contributions
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.4

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	588	Adjustment to Include Charitable Contributions - Electric	\$ 916	WPC-2.4
2		Jurisdictional Allocator	100.00%	WPA-5a
3		Total Electric Distribution Charitable Contributions Adjustment	<u>\$ 916</u>	Line 1 x Line 2

PURPOSE OF ADJUSTMENT

Adjust operating expenses for charitable contributions.

Ameren Illinois Electric
 Workpaper Supporting Charitable Contributions
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.4

Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
1	426	2015 LINCOLN FUNERAL COALITION	\$ 10,000	60.15%	\$ 6,015
2	426	ARC COMMUNITY SUPPORT SYSTEMS	2,500.00	60.15%	1,504
3	426	ACTIVE SENIORS OPTIONS INC	1,000.00	60.15%	602
4	426	ALTERNATIVES FOR THE OLDER ADULT	1,000.00	100.00% [2]	1,000
5	426	ALZHEIMERS ASSOCIATION - SPRINGFIELD	2,000.00	0.00% [1]	-
6	426	ALZHEIMERS ASSOCIATION OF PEORIA	500.00	60.15%	301
7	426	ALZHEIMERS ASSOCIATION ST LOUIS	1,000.00	60.15%	602
8	426	AMERICAN CANCER SOCIETY	12,500.00	60.15%	7,519
9	426	AMERICAN DIABETES ASSOCIATION	2,000.00	60.15%	1,203
10	426	AMERICAN HEART ASSOCIATION	20,000.00	60.15%	12,030
11	426	AMERICAN LUNG ASSOCIATION	2,000.00	60.15%	1,203
12	426	AMERICAN RED CROSS CENTRAL ILLINOIS CHAPTER	15,000.00	60.15%	9,023
13	426	AMVETS POST 204	2,000.00	60.15%	1,203
14	426	ARTHUR ROTARY CLUB	250.00	60.15%	150
15	426	ARTS IN THE PARK	1,500.00	60.15%	902
16	426	ARTS QUINCY	1,500.00	60.15%	902
17	426	BACKSTOPPERS INC	(100.00)	60.15%	(60)
18	426	BEARDSTOWN UNITED WAY	3,570.00	60.15%	2,147
19	426	BIG BROTHERS BIG SISTERS ILLINOIS	50,000.00	60.15%	30,076
20	426	BLESSING FOUNDATION	2,000.00	60.15%	1,203

Ameren Illinois Electric
 Workpaper Supporting Charitable Contributions
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.4

Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
21	426	BLESSINGS IN A BACKPACK	2,500.00	60.15%	1,504
22	426	BLUFORD COMMUNITY VETERANS MEMORIAL COMMITTEE	1,000.00	100.00% [2]	1,000
23	426	BOB FREESEN YMCA	15,000.00	60.15%	9,023
24	426	BOOTH BASKETBALL ACADEMY	5,000.00	60.15%	3,008
25	426	BOY SCOUTS OF AMERICA	9,000.00	60.15%	5,414
26	426	BOYS & GIRLS CLUB OF CARBONDALE	4,000.00	60.15%	2,406
27	426	BOYS & GIRLS CLUBS OF CENTRAL ILLINOIS	1,500.00	0.00% [1]	-
28	426	BRADLEY UNIVERSITY	1,250.00	60.15%	752
29	426	BUILD COMMUNITY OF RICHLAND COUNTY	4,000.00	100.00% [2]	4,000
30	426	BUREAU COUNTY UNITED WAY	4,080.00	60.15%	2,454
31	426	CASA OF KNOX COUNTY	500.00	60.15%	301
32	426	CASA OF PEORIA COUNTY	500.00	60.15%	301
33	426	CASA OF SALINE COUNTY	500.00	60.15%	301
34	426	CASA OF WILLIAMSON COUNTY INC	500.00	60.15%	301
35	426	CEFS ECONOMIC OPPORTUNITY CORP	10,000.00	60.15%	6,015
36	426	CALL FOR HELP INC	10,000.00	60.15%	6,015
37	426	CAMP NEW HOPE INC	1,000.00	60.15%	602
38	426	CAMP OF CHAMPIONS	1,000.00	60.15%	602
39	426	CAMP ONDESSONK	500.00	60.15%	301

Ameren Illinois Electric
 Workpaper Supporting Charitable Contributions
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.4

Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
40	426	CARLINVILLE WINNING COMMUNITIES	1,000.00	60.15%	602
41	426	CASA OF EFFINGHAM COUNTY	500.00	60.15%	301
42	426	CASA OF VERMILION COUNTY	500.00	60.15%	301
43	426	CASS BEARDSTOWN FRATERNAL ORDER	100.00	60.15%	60
44	426	CASS COUNTY COUNCIL ON AGING	5,000.00	60.15%	3,008
45	426	CASS COUNTY FOOD PANTRY	2,000.00	60.15%	1,203
46	426	CATHOLIC URBAN PROGRAM	5,000.00	60.15%	3,008
47	426	CENTER FOR PREVENTION OF ABUSE	15,000.00	60.15%	9,023
48	426	CENTRAL ILLINOIS AGENCY ON AGING INC	1,000.00	60.15%	602
49	426	CENTRAL ILLINOIS RIDING THERAPY	1,000.00	60.15%	602
50	426	CENTRAL WARREN FIRE	15,000.00	60.15%	9,023
51	426	CENTRALIA REGIONAL LIBRARY DISTRICT	1,000.00	60.15%	602
52	426	CHAMBER FOUNDATION OF EFFINGHAM COUNTY	2,000.00	60.15%	1,203
53	426	CHANDLERVILLE IMPROVEMENT COUNCIL	1,800.00	60.15%	1,083
54	426	CHILDRENS HOME + AID	4,000.00	60.15%	2,406
55	426	CHRISTIAN CENTER	1,000.00	60.15%	602
56	426	CHRISTIAN HOMECARE SERVICES INC	2,000.00	60.15%	1,203
57	426	CITY OF ALTON ILLINOIS	2,500.00	60.15%	1,504
58	426	CITY OF BEARDSTOWN ILLINOIS	1,800.00	60.15%	1,083

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.4

Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
59	426	CITY OF DANVILLE ILLINOIS	2,500.00	60.15%	1,504
60	426	CITY OF DECATUR ILLINOIS	1,000.00	60.15%	602
61	426	CITY OF EFFINGHAM ILLINOIS	2,000.00	60.15%	1,203
62	426	CITY OF GALESBURG ILLINOIS	250.00	60.15%	150
63	426	CITY OF GIRARD ILLINOIS	1,500.00	100.00% [2]	1,500
64	426	CITY OF LITCHFIELD ILLINOIS	375.00	60.15%	226
65	426	CITY OF MT VERNON ILLINOIS	2,000.00	60.15%	1,203
66	426	CITY OF ROBINSON ILLINOIS	1,250.00	60.15%	752
67	426	CITY OF ST ELMO ILLINOIS	2,500.00	100.00% [2]	2,500
68	426	CITY OF TUSCOLA	250.00	60.15%	150
69	426	CLINTON COMMUNITY YMCA	500.00	60.15%	301
70	426	COAL COUNTY SPORTS COMPLEX FOUNDATION	500.00	60.15%	301
71	426	COLES COUNTY CASA	500.00	60.15%	301
72	426	COMMUNITY CARE CENTER	10,000.00	60.15%	6,015
73	426	COMMUNITY CONCEPTS INC	2,500.00	60.15%	1,504
74	426	COMMUNITY FOOD BASKET	2,000.00	100.00% [2]	2,000
75	426	COMMUNITY FOR CHRIST ASSISTANCE CENTER	2,000.00	60.15%	1,203
76	426	COMMUNITY FOUNDATION OF DECATUR	3,000.00	60.15%	1,805
77	426	COMMUNITY FOUNDATION OF THE QUINCY AREA	1,500.00	60.15%	902
78	426	COMMUNITY HARVEST FOOD PANTRY	10,000.00	100.00% [2]	10,000
79	426	COMMUNITY PERFORMANCE ENSEMBLE	2,000.00	60.15%	1,203
80	426	CONGRESSIONAL SPORTSMENS FOUNDATION	6,000.00	60.15%	3,609
81	426	CONTACT MINISTRIES	500.00	60.15%	301
82	426	COSTCO	77,025.94	60.15%	46,333

Ameren Illinois Electric
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Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
83	426	CRISIS NURSERY OF URBANA	1,500.00	60.15%	902
84	426	CRITTENTON CENTERS	1,000.00	60.15%	602
85	426	CULTURAL FESTIVAL INC	2,000.00	100.00% [2]	2,000
86	426	DANNETTE FISHBURNE MINISTRIES INC	1,500.00	60.15%	902
87	426	DANVILLE FAMILY YMCA	2,000.00	60.15%	1,203
88	426	DANVILLE PUBLIC SCHOOL FOUNDATION	2,000.00	60.15%	1,203
89	426	DECATUR DAY CARE CENTER	5,000.00	60.15%	3,008
90	426	DECATUR FRONTIERS SERVICE CLUB	300.00	60.15%	180
91	426	DECATUR PARKS FOUNDATION	500.00	60.15%	301
92	426	DECATUR PUBLIC SCHOOL DISTRICT 61	300.00	60.15%	180
93	426	DECATUR PUBLIC SCHOOLS FOUNDATION	5,000.00	60.15%	3,008
94	426	DELTA ECONOMIC DEVELOPMENT CORP	5,000.00	60.15%	3,008
95	426	DELTA RESEARCH & EDUCATION FOUNDATION	1,000.00	0.00% [1]	-
96	426	DEVELOPMENTAL SERVICES CENTER	1,000.00	60.15%	602
97	426	DR WILLIARD C SCRIVNER	1,000.00	60.15%	602
98	426	DREAM CENTER PEORIA	15,000.00	60.15%	9,023
99	426	DUPO POLICE SHOP WITH A COP	1,000.00	60.15%	602
100	426	EASTER SEALS CENTRAL ILLINOIS	35,000.00	60.15%	21,053
101	426	EASTERN ILLINOIS FOODBANK	2,500.00	60.15%	1,504
102	426	ECONOMIC DEVELOPMENT CORP	50,000.00	60.15%	30,076
103	426	EDWIN G IRVIN FOUNDATION	15,000.00	60.15%	9,023

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Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
104	426	ELITE ENERGY SHOW CHOIR	1,000.00	60.15%	602
105	426	ELKHART PUBLIC LIBRARY DISTRICT	500.00	60.15%	301
106	426	EMMA L WILSON KING FOUNDATION INC	5,000.00	60.15%	3,008
107	426	ENERGY ASSISTANCE FOUNDATION	280,000.00	60.15%	168,427
108	426	FAMILY COUNSELING CENTER	4,000.00	0.00% [1]	-
109	426	FAMILY OUTREACH COMMUNITY CENTER	2,000.00	100.00% [2]	2,000
110	426	FONTABELLA MATERNITY HOME	2,300.00	60.15%	1,384
111	426	FOWLER BONAN FOUNDATION	5,000.00	100.00% [2]	5,000
112	426	FREEDOM HOUSE	4,000.00	60.15%	2,406
113	426	FRIENDS OF MADISON COUNTY	1,000.00	60.15%	602
114	426	FRIENDS OF THE AUBURN PARKS	10,000.00	60.15%	6,015
115	426	FRIENDS OF THE PEORIA COUNTY REGIONAL	1,000.00	60.15%	602
116	426	FULLER CENTER FOR HOUSING	1,000.00	60.15%	602
117	426	GFWC ILLINOIS COLLINSVILLE WOMANS CLUB	500.00	60.15%	301
118	426	GPS MINISTRIES	10,000.00	60.15%	6,015
119	426	GALLERY 510 ARTS GUILD LTD	250.00	60.15%	150
120	426	GENHKIDS INC	2,000.00	60.15%	1,203
121	426	GEORGE WASHINGTON CARVER CENTER	10,000.00	60.15%	6,015
122	426	GILLESPIE COMMUNITY UNIT SCHOOL	500.00	60.15%	301

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Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
123	426	GIRL SCOUTS OF CENTRAL ILLINOIS INC	2,500.00	60.15%	1,504
124	426	GIRL SCOUTS OF SOUTHERN ILLINOIS COUNCIL	500.00	60.15%	301
125	426	GODFREY FIRE PROTECTION DISTRICT	4,995.00	60.15%	3,005
126	426	GODS SHELTER OF LOVE	500.00	60.15%	301
127	426	GREATER CENTRALIA CHAMBER OF COMMERCE	2,000.00	60.15%	1,203
128	426	GREATER PEORIA FAMILY Y M C A	1,000.00	60.15%	602
129	426	HSBS ST ANTHONYS FOUNDATION	2,000.00	60.15%	1,203
130	426	HABITAT FOR HUMANITY OF DECATUR	1,000.00	60.15%	602
131	426	HABITAT FOR HUMANITY OF CHAMPAIGN	2,000.00	60.15%	1,203
132	426	HARDIN COUNTY SADDLE CLUB	1,000.00	0.00% [1]	-
133	426	HEARTLANDS CONSERVANCY	1,300.00	0.00% [1]	-
134	426	HERITAGE BEHAVIORAL HEALTH CENTER	5,000.00	60.15%	3,008
135	426	HERRINFESTA ITALIANA	2,500.00	60.15%	1,504
136	426	HIGHLAND AREA CHRISTIAN SERVICE MINISTRY	500.00	60.15%	301
137	426	HILLSBORO AREA HEALTH FOUNDATION	500.00	60.15%	301
138	426	HIS HELPING HANDS	2,000.00	60.15%	1,203

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Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
139	426	HOOPESTON COMMUNITY UNIT SCHOOL	1,000.00	60.15%	602
140	426	HOPE INSTITUTE	4,800.00	60.15%	2,887
141	426	HOPE RENEWED YOUTH CONFERENCE	1,500.00	60.15%	902
142	426	HOSPICE OF SOUTHERN ILLINOIS INC	500.00	60.15%	301
143	426	HUMANE SOCIETY OF PEORIA	500.00	60.15%	301
144	426	ILLINI STUDENT MUSICALS	500.00	60.15%	301
145	426	ILLINOIS CANCERCARE FOUNDATION	1,000.00	60.15%	602
146	426	ILLINOIS CENTRAL COLLEGE EDUCATIONAL FOUNDATION	1,000.00	60.15%	602
147	426	ILLINOIS CHAMBER FOUNDATION	5,000.00	60.15%	3,008
148	426	ILLINOIS CONSERVATION FOUNDATION	2,500.00	60.15%	1,504
149	426	ILLINOIS RAPTOR CENTER	15,000.00	60.15%	9,023
150	426	ILLINOIS STATE BLACK CHAMBER OF COMMERCE	5,000.00	60.15%	3,008
151	426	ILLINOIS STATE DENTAL SOCIETY FOUNDATION	5,000.00	60.15%	3,008
152	426	INDEPENDENT SPORTS CLUB OF CENTRAL ILLINOIS	1,000.00	60.15%	602
153	426	JACKIE JOYNER KERSEE FOUNDATION	17,000.00	60.15%	10,226
154	426	JACKSONVILLE AREA CENTER FOR INDEPENDENT LIVING	500.00	60.15%	301
155	426	JACKSONVILLE SYMPHONY SOCIETY	1,000.00	60.15%	602

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Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
156	426	JAMIESON COMMUNITY CENTER	2,500.00	60.15%	1,504
157	426	JULIUS DE LOATCHE BASKETBALL CAMP	1,000.00	60.15%	602
158	426	JUNIOR ACHIEVEMENT OF GREATER ST. LOUIS, INC.	10,000.00	60.15%	6,015
159	426	JUNIOR ACHIEVEMENT OF CENTRAL ILLINOIS	7,000.00	60.15%	4,211
160	426	JUNIOR ACHIEVEMENT OF THE WABASH VALLEY INC	1,000.00	60.15%	602
161	426	KNOX COUNTY COUNCIL FOR DEVELOPMENTAL DISABILITIES	2,500.00	60.15%	1,504
162	426	KROPS4KIDS	1,000.00	60.15%	602
163	426	LA SALLE EXCELLENCE FOUNDATION	500.00	60.15%	301
164	426	LAW & GRACE MINISTRIES	10,000.00	60.15%	6,015
165	426	LEWIS & CLARK COMMUNITY COLLEGE FOUNDATION	25,000.00	60.15%	15,038
166	426	LEWIS & CLARK COUNCIL	5,000.00	60.15%	3,008
167	426	LINCOLN SCHOOL ALUMNI FOUNDATION	500.00	60.15%	301
168	426	LINCOLN TRAIL COLLEGE	300.00	60.15%	180
169	426	LINCOLNLAND EXCHANGE CLUBS FOUNDATION	300.00	60.15%	180
170	426	LINKS FOUNDATION INC	750.00	60.15%	451
171	426	LIVING TO SERVE FOUNDATION	500.00	60.15%	301
172	426	LOAMI AREA COMMUNITY FOOD PANTRY	1,300.00	60.15%	782
173	426	MACON RESOURCES INC	4,000.00	60.15%	2,406

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Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
174	426	MADISON COMMUNITY UNIT SCHOOL DISTRICT #12	150.00	60.15%	90
175	426	MADISON COUNTY CATHOLIC CHARITIES	1,000.00	60.15%	602
176	426	MADONNA HOUSE	3,000.00	60.15%	1,805
177	426	MAKE A WISH FOUNDATION OF ILLINOIS	1,000.00	60.15%	602
178	426	MARION MINISTERIAL ALLIANCE	10,000.00	60.15%	6,015
179	426	MATTOON AREA PADS	250.00	60.15%	150
180	426	MC KENDREE UNIVERSITY	500.00	60.15%	301
181	426	MEETING OF THE RIVERS FOUNDATION	1,000.00	60.15%	602
182	426	MEMORIAL MEDICAL CENTER	800.00	60.15%	481
183	426	MENTORS 4 KIDS INC	1,000.00	100.00% [2]	1,000
184	426	MID AMERICA MILITARY SALUTE	2,500.00	60.15%	1,504
185	426	MIDWEST FOOD BANK	7,500.00	60.15%	4,511
186	426	MIDWEST SALUTE TO THE ARTS	5,000.00	60.15%	3,008
187	426	MIND OF CHRIST CHURCH	2,500.00	60.15%	1,504
188	426	MINDS EYE INFORMATION SERVICE	1,000.00	60.15%	602
189	426	MINERS INSTITUTE FOUNDATION	1,000.00	60.15%	602
190	426	MT CALVARY COMMUNITY OUTREACH	2,000.00	60.15%	1,203
191	426	MT OLIVE MINISTERIAL ASSOCIATION	3,000.00	60.15%	1,805
192	426	MURPHYSBORO APPLE FESTIVAL	1,000.00	60.15%	602
193	426	MUSCULAR DYSTROPHY ASSOCIATION	3,500.00	60.15%	2,105

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Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
194	426	NAACP EAST ST LOUIS BRANCH	7,000.00	60.15%	4,211
195	426	NAACP OF GALESBURG	500.00	60.15%	301
196	426	NAACP SPRINGFIELD BRANCH	3,000.00	0.00% [1]	-
197	426	NAMI SOUTHWESTERN ILLINOIS	500.00	60.15%	301
198	426	NATIONAL MULTIPLE SCLEROSIS SOCIETY	1,000.00	60.15%	602
199	426	NEIGHBORHOOD HOUSE ASSOCIATION	11,000.00	60.15%	6,617
200	426	OSF HEALTHCARE FOUNDATION	1,000.00	60.15%	602
201	426	OLNEY ROTARY CLUB	2,000.00	100.00% [2]	2,000
202	426	OPTIMIST INTERNATIONAL FOUNDATION	2,500.00	60.15%	1,504
203	426	OUTLET	500.00	60.15%	301
204	426	PARTNERS IN EDUCATION	1,000.00	60.15%	602
205	426	PEKIN PARK FOUNDATION	500.00	60.15%	301
206	426	PEORIA CITIZENS COMMITTEE FOR ECONOMIC OPPORTUNITY	56,000.00	60.15%	33,685
207	426	PEORIA CITY BEAUTIFUL	250.00	60.15%	150
208	426	PEORIA COUNTY ILLINOIS	2,000.00	60.15%	1,203

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Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
209	426	PEORIA JOBS PARTNERSHIP	500.00	60.15%	301
210	426	PEORIA PARK DISTRICT FOUNDATION	450.00	60.15%	271
211	426	PEORIA PUBLIC LIBRARY	2,000.00	60.15%	1,203
212	426	PEORIA TRI COUNTY URBAN LEAGUE	15,000.00	60.15%	9,023
213	426	PHOENIX CENTER	1,000.00	60.15%	602
214	426	POSHARD FOUNDATION FOR ABUSED CHILDREN	5,000.00	60.15%	3,008
215	426	PRAIRIE LAND CONFLICT MEDIATION CENTER	2,000.00	60.15%	1,203
216	426	PRESENCE COVENANT MEDICAL CENTER	2,000.00	60.15%	1,203
217	426	PREVENT CHILD ABUSE ILLINOIS	5,000.00	60.15%	3,008
218	426	PRIDE INCORPORATED	5,000.00	60.15%	3,008
219	426	PRINCE HALL YORK RITE MASONS	300.00	60.15%	180
220	426	QUINCY AREA NETWORK AGAINST DOMESTIC ABUSE	100.00	60.15%	60
221	426	QUINCY ART CENTER	2,500.00	60.15%	1,504
222	426	QUINCY EXCHANGE CLUB FOUNDATION	1,000.00	60.15%	602
223	426	QUINCY FAMILY YMCA	1,000.00	60.15%	602
224	426	QUINCY HOSPITALITY HOUSE	2,000.00	60.15%	1,203
225	426	QUINCY UNIVERSITY	15,000.00	60.15%	9,023

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Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
226	426	ROYAL FAMILY KIDS CAMP INC	2,000.00	60.15%	1,203
227	426	SIU EDWARDSVILLE FOUNDATION	1,000.00	60.15%	602
228	426	SALT & LIGHT	10,000.00	60.15%	6,015
229	426	SALUTING BRANCHES	500.00	60.15%	301
230	426	SALVATION ARMY	10,100.00	60.15%	6,075
231	426	SALVATION ARMY KROC CENTER	5,000.00	60.15%	3,008
232	426	SALVATION ARMY OF SANGAMON COUNTY	5,000.00	60.15%	3,008
233	426	SCIENCE CENTER	500.00	60.15%	301
234	426	SENIOR SERVICES PLUS INC	1,000.00	60.15%	602
235	426	SEXUAL ASSAULT & FAMILY EMERGENCIES	2,500.00	100.00% [2]	2,500
236	426	SHARE THE SPIRIT FOUNDATION	500.00	60.15%	301
237	426	SHEPHERDS PANTRY	100.00	60.15%	60
238	426	SINAI FAMILY LIFE CENTER	10,000.00	60.15%	6,015
239	426	SISTA GIRLS & FRIENDS	2,000.00	60.15%	1,203
240	426	SONGS 4 SOLDIERS	2,500.00	60.15%	1,504
241	426	SOUTH MACON FIRE DEPARTMENT	5,000.00	60.15%	3,008
242	426	SOUTH SIDE MISSION	10,000.00	60.15%	6,015
243	426	SOUTH WHEATLAND FIRE DEPARTMENT	4,000.00	60.15%	2,406
244	426	SOUTHERN ILLINOIS COMMUNITY FOUNDATION	400.00	60.15%	241
245	426	SOUTHERN ILLINOIS COALITION FOR THE HOMELESS	4,900.00	60.15%	2,947

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Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
246	426	SOUTHWESTERN ILLINOIS COLLEGE FOUNDATION	14,800.00	60.15%	8,903
247	426	SPECIAL OLYMPICS ILLINOIS	500.00	60.15%	301
248	426	SPRINGFIELD PUBLIC SCHOOLS FOUNDATION	4,500.00	0.00% [1]	-
249	426	SPRINGFIELD URBAN LEAGUE INC	10,000.00	0.00% [1]	-
250	426	ST CLAIR ASSOCIATED VOCATIONAL ENTERPRISES	13,500.00	60.15%	8,121
251	426	ST JOHNS CHILDRENS HOSPITAL	500.00	60.15%	301
252	426	ST JUDE CHILDRENS RESEARCH HOSPITAL	10,000.00	60.15%	6,015
253	426	ST LOUIS AMERICAN FOUNDATION	5,000.00	60.15%	3,008
254	426	STARR SCHOOL FOR THERAPEUTIC	500.00	60.15%	301
255	426	STAUNTON FOOD PANTRY	2,000.00	60.15%	1,203
256	426	STEELEVILLE AREA PUBLIC LIBRARY DISTRICT	1,000.00	60.15%	602
257	426	SUGAR CREEK SYMPHONY	2,000.00	100.00% [2]	2,000
258	426	SUN FOUNDATION	4,000.00	60.15%	2,406
259	426	SUSAN G KOMEN MEMORIAL CHAPTER OF PEORIA	5,000.00	60.15%	3,008
260	426	TAZEWELL COUNTY CHILDRENS ADVOCACY CENTER	1,000.00	60.15%	602

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Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
261	426	TEAMILLINOIS YOUTH POLICE CAMP	7,000.00	60.15%	4,211
262	426	TOWN OF NORMAL ILLINOIS	2,500.00	100.00% [2]	2,500
263	426	TOYS FOR TOTS	2,500.00	60.15%	1,504
264	426	TREES FOR TOMORROW	10,000.00	60.15%	6,015
265	426	TRI COUNTY PLAYERS	1,000.00	100.00% [2]	1,000
266	426	TWIN RIVER SERVICES	4,000.00	60.15%	2,406
267	426	UNITED STATES POLICE CANINE ASSOCIATION FOUNDATION INC	1,000.00	60.15%	602
268	426	UNITED WAY OF EASTERN LASALLE COUNTY	2,846.00	100.00% [2]	2,846
269	426	UNITED WAY OF SOUTH CENTRAL ILLINOIS	50.00	60.15%	30
270	426	VERMILION COUNTY MUSEUM SOCIETY	2,000.00	60.15%	1,203
271	426	VILLAGE OF BATH	500.00	60.15%	301
272	426	VILLAGE OF FAIRMONT CITY ILLINOIS	10,000.00	0.00% [1]	-
273	426	VILLAGE OF GODFREY ILLINOIS	500.00	60.15%	301
274	426	VILLAGE OF GOLDEN ILLINOIS	2,500.00	60.15%	1,504
275	426	VILLAGE OF PANAMA ILLINOIS	800.00	60.15%	481
276	426	VIOLENCE PREVENTION CENTER OF SOUTHWESTERN ILLINOIS	22,000.00	60.15%	13,234
277	426	VIRDEN LIONS CLUB	1,000.00	100.00% [2]	1,000
278	426	WARREN COUNTY UNITED WAY	3,060.00	60.15%	1,841
279	426	WASHINGTON CHAMBER OF COMMERCE	500.00	60.15%	301
280	426	WEST CENTRAL ILLINOIS EDUCATIONAL TELECOMMUNICATIONS CORP	2,000.00	60.15%	1,203
281	426	WESTERN AVENUE COMMUNITY CENTER	10,000.00	100.00% [2]	10,000
282	426	WHY NOT NOW INC	2,000.00	60.15%	1,203

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Line No.	Account No. (A)	Recipient (B)	Amount (C)	Jurisdictional Allocator (D)	Electric (E) = (C) x (D)
283	426	WORLD BIRD SANCTUARY	3,500.00	60.15%	2,105
284	426	YMCA PEKIN	250.00	60.15%	150
285	426	YMCA OF FAYETTE COUNTY	2,000.00	100.00% [2]	2,000
286	426	YMCA OF MT STERLING	1,000.00	60.15%	602
287	426	YMCA WESTERN COMMUNITY CENTER	1,000.00	60.15%	602
288	426	YWCA OF ALTON	2,000.00	60.15%	1,203
289	426	VEHICLE DONATIONS	17,000.00	60.15%	10,226
290	426	VILLAGE OF CANTON	8,500.00	60.15%	5,113
291	426	NATIONAL MULTIPLE SCLEROSIS SOCIETY	1,000.00	60.15%	602
292	426	FRIENDS OF THE TAZEWell COUNTY CHILDREN'S ADVOCACY	1,000.00	60.15%	602
293	426	AFRICAN VISION OF HOPE	700.00	60.15%	421
294	426	PC DONATION	24.00	60.15%	14
295		Total Account 426 Adjustments	<u>\$ 1,522,126</u>		<u>\$ 915,608</u>

NOTES

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

[2] Contribution allocated 100% to electric since the contribution was related to a location that services only electric customers.

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Line No.	Account No. (A)	Recipient (B)	Purpose/Nature of Recipient (F)
1	426	2015 LINCOLN FUNERAL COALITION	Dedicated to presenting several activities that commemorate Abraham Lincoln on the 150th anniversary of his burial in Springfield which coincides very closely with the 150th anniversary of the Civil War's end.
2	426	ARC COMMUNITY SUPPORT SYSTEMS	Provide services for persons with developmental disabilities of all ages.
3	426	ACTIVE SENIORS OPTIONS INC	Enhancing successful aging through its collaborative efforts in education, training, research and community service.
4	426	ALTERNATIVES FOR THE OLDER ADULT	Provides outreach services through three monthly satellite offices, home visits for those who are unable to access services at the center due to health or transportation issues and door to door canvassing to locate the most vulnerable older adults and inform them of the services they provide.
5	426	ALZHEIMERS ASSOCIATION - SPRINGFIELD	Provide reliable information and care consultation, create supportive services for families, increase funding for dementia research and influence public policy change.
6	426	ALZHEIMERS ASSOCIATION OF PEORIA	Provide reliable information and care consultation, create supportive services for families, increase funding for dementia research and influence public policy change.
7	426	ALZHEIMERS ASSOCIATION ST LOUIS	Support for the Edwardsville, IL and Belleville, IL Walk to End Alzheimer's
8	426	AMERICAN CANCER SOCIETY	Community-based, voluntary health organization dedicated to eliminating cancer as a major health problem by preventing cancer, saving lives, and diminishing suffering from cancer, through research, education, advocacy, and service.
9	426	AMERICAN DIABETES ASSOCIATION	Funds research to prevent, cure and manage diabetes.
10	426	AMERICAN HEART ASSOCIATION	Supports ongoing efforts to reduce cardiovascular disease deaths.
11	426	AMERICAN LUNG ASSOCIATION	Working to save lives by improving lung health and preventing lung disease through education, advocacy and research
12	426	AMERICAN RED CROSS CENTRAL ILLINOIS CHAPTER	Prevents and alleviates human suffering in the face of emergencies by mobilizing the power of volunteers and the generosity of donors.
13	426	AMVETS POST 204	Aid to fulfill the betterment of our veterans and community.
14	426	ARTHUR ROTARY CLUB	Encourages and fosters the ideal of service as a basis of worthy enterprise with a focus on high business ethics
15	426	ARTS IN THE PARK	Stimulate interest in the visual and performing arts in Vermilion County.
16	426	ARTS QUINCY	Encourage and stimulate the practice and appreciation of the fine arts, performing arts and arts-in-education in Adams County.
17	426	BACKSTOPPERS INC	Provides assistance for fallen police, fire, and EMS family members.
18	426	BEARDSTOWN UNITED WAY	Brings together people and agencies to address the community's needs
19	426	BIG BROTHERS BIG SISTERS ILLINOIS	Provide children facing adversity with strong enduring, professionally-supported, one-to-one relationships that change their lives for the better, forever.
20	426	BLESSING FOUNDATION	Assist cancer patients with chemo treatment, medications, fuel to appointments.

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21	426	BLESSINGS IN A BACKPACK	Provide elementary school children who are on the free and reduced meal program with a backpack of food to take home for 38 weekends during the school year.
22	426	BLUFORD COMMUNITY VETERANS MEMORIAL COMMITTEE	Provide honorable recognition for every known deceased veteran from their community.
23	426	BOB FREESEN YMCA	Put Christian principles into practice through programs that build healthy spirit, mind and body for all.
24	426	BOOTH BASKETBALL ACADEMY	Provide young men and women of all economic backgrounds the FREE opportunity to advance their basketball skill on the court and their life skills off the court.
25	426	BOY SCOUTS OF AMERICA	Serves 19,000 kids over 14 counties. Ensures kids and families can access local scouting.
26	426	BOYS & GIRLS CLUB OF CARBONDALE	Enables young people to reach their full potential as productive, responsible and caring citizens
27	426	BOYS & GIRLS CLUBS OF CENTRAL ILLINOIS	Enables young people to reach their full potential as productive, responsible and caring citizens
28	426	BRADLEY UNIVERSITY	The university is committed to nurturing the multifaceted development of students to enable them to become leaders, innovators, and productive members of society
29	426	BUILD COMMUNITY OF RICHLAND COUNTY	Help fellow citizens by improving living conditions in the home. This is a social service to home owners and promotes the well-being of home owners and collectively has a positive impact on neighborhoods.
30	426	BUREAU COUNTY UNITED WAY	Brings together people and agencies to address the community's needs
31	426	CASA OF KNOX COUNTY	Advocates for the best interest of abused and neglected children.
32	426	CASA OF PEORIA COUNTY	Advocates for the best interest of abused and neglected children.
33	426	CASA OF SALINE COUNTY	Advocates for the best interest of abused and neglected children.
34	426	CASA OF WILLIAMSON COUNTY INC	Advocates for the best interests of abused and neglected children within the court system
35	426	CEFS ECONOMIC OPPORTUNITY CORP	Central Illinois Public Transit provides free transportation services to Seniors (60+). Trips can be scheduled to the doctor, shopping, the senior center or just to keep active or mobile.
36	426	CALL FOR HELP INC	Assists people in overcoming homelessness, sexual assault, poverty and other crises in their lives
37	426	CAMP NEW HOPE INC	Provides affordable quality programs, exceptional services in a caring environment for people who have developmental disabilities, while providing support for parent and family
38	426	CAMP OF CHAMPIONS	Builds character in the youth of communities through summer day camp
39	426	CAMP ONDESSONK	Provide an environment that inspires physical, mental, emotional and spiritual growth for individuals and groups through the appreciation and stewardship of nature.

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40	426	CARLINVILLE WINNING COMMUNITIES	Improving the quality of life in the community.
41	426	CASA OF EFFINGHAM COUNTY	Advocates for the best interest of abused and neglected children.
42	426	CASA OF VERMILION COUNTY	Advocates for the best interest of abused and neglected children.
43	426	CASS BEARDSTOWN FRATERNAL ORDER	Improve Police/Community relations by taking local needy children shopping for clothing and a toy with their families.
44	426	CASS COUNTY COUNCIL ON AGING	Provides transportation to medical appointments for seniors so they can stay independent in their own homes.
45	426	CASS COUNTY FOOD PANTRY	Supply supplemental food items to the needy, ill, and infants residing in Cass County.
46	426	CATHOLIC URBAN PROGRAM	Catholic Urban Programs, a federation of five faith-based agencies, advances the dignity of the human person through compassionate response to human needs, advocacy for justice, and the empowerment of individuals and families to reach their full potential.
47	426	CENTER FOR PREVENTION OF ABUSE	The mission of the Center for Prevention of Abuse is to build a safe, peaceful community by empowering everyone women, children and men to live free from violence and abuse.
48	426	CENTRAL ILLINOIS AGENCY ON AGING INC	Assist older persons and their caregivers by advocating on their behalf.
49	426	CENTRAL ILLINOIS RIDING THERAPY	Equine assisted therapy to individuals with disabilities.
50	426	CENTRAL WARREN FIRE	Provide the most effective and professional fire, rescue and medical services to the District it serves.
51	426	CENTRALIA REGIONAL LIBRARY DISTRICT	Provide materials, services and technology to meet the informational, cultural, educational and recreational needs of library district residents, regardless of gender, age or education background.
52	426	CHAMBER FOUNDATION OF EFFINGHAM COUNTY	Provides educational opportunities for youth and workforce to build and strengthen personal and business capacity and foster a commitment to leadership and community development.
53	426	CHANDLERVILLE IMPROVEMENT COUNCIL	Maintain a positive and productive community for people of all ages to grow and thrive.
54	426	CHILDRENS HOME + AID	Improve accessibility and availability of high quality early care and education.
55	426	CHRISTIAN CENTER	Build character, establish worth, strengthen the home and deepen the parent-child relationship, provide a place where youth can enjoy themselves and emphasize moral and spiritual values and good sportsmanship through all activities.
56	426	CHRISTIAN HOMECARE SERVICES INC	Offer services to individuals 60 and over to assist in their independence while remaining safe at home.
57	426	CITY OF ALTON ILLINOIS	Oversee, maintain, improve and utilize the Lucy Haskell playhouse, a unique building on the National Historic Register.
58	426	CITY OF BEARDSTOWN ILLINOIS	Dedicated to the fire protection, and emergency medical service to the citizens of Beardstown, IL.

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59	426	CITY OF DANVILLE ILLINOIS	Provide a safe, healthy and attractive environment for living, working and recreation.
60	426	CITY OF DECATUR ILLINOIS	Strive towards racial equality and harmony throughout the community.
61	426	CITY OF EFFINGHAM ILLINOIS	Effingham Fire Department - Protect life and property from loss, suffering and damage due to fire, rescue situations, environmental and homeland security emergencies within the community.
62	426	CITY OF GALESBURG ILLINOIS	Assures the community has a viable tree management program.
63	426	CITY OF GIRARD ILLINOIS	Provide a safe, healthy and attractive environment for living, working and recreation.
64	426	CITY OF LITCHFIELD ILLINOIS	Assures the community has a viable tree management program.
65	426	CITY OF MT VERNON ILLINOIS	Assures the community has a viable tree management program.
66	426	CITY OF ROBINSON ILLINOIS	Assures the community has a viable tree management program.
67	426	CITY OF ST ELMO ILLINOIS	Assures the community has a viable tree management program.
68	426	CITY OF TUSCOLA	Assures the community has a viable tree management program.
69	426	CLINTON COMMUNITY YMCA	Puts Christian principles into practice through programs that build healthy spirit, mind and body for all
70	426	COAL COUNTY SPORTS COMPLEX FOUNDATION	To provide recreational opportunities for children and adults in the Gillespie School District, community and surrounding areas.
71	426	COLES COUNTY CASA	Advocates for the best interest of abused and neglected children.
72	426	COMMUNITY CARE CENTER	Assist those residents in need of basic support services.
73	426	COMMUNITY CONCEPTS INC	Provide area youth and their families with a venue for receiving technical and skill based training in the area of media and the theatre while providing constructive entertainment.
74	426	COMMUNITY FOOD BASKET	Serves over 2000 families during the year. The pantry is open to low income families from all walks of life.
75	426	COMMUNITY FOR CHRIST ASSISTANCE CENTER	Committed to providing for the needs of people.
76	426	COMMUNITY FOUNDATION OF DECATUR	Dedicated to improving the quality of life in the community.
77	426	COMMUNITY FOUNDATION OF THE QUINCY AREA	Connect people who care with causes that matter.
78	426	COMMUNITY HARVEST FOOD PANTRY	Meet the physical, emotional and spiritual needs of those we serve.
79	426	COMMUNITY PERFORMANCE ENSEMBLE	Strengthen their programs for youth and families at the Sunshine Cultural Arts Center.
80	426	CONGRESSIONAL SPORTSMENS FOUNDATION	Provides a bipartisan group to interact with state and federal natural resource agencies, allied non-governmental conservation organizations and industries concerned with the future of our nation's outdoor heritage.
81	426	CONTACT MINISTRIES	Serve the greater Springfield community by providing Emergency and Transitional Shelter with life skills training, as well as food, clothing, financial assistance and referrals through Christ's love and compassion.
82	426	COSTCO	Costs to purchase 500 air conditioners donated to income qualified residents in the following communities: Belleville, Champaign, Decatur, Maryville, Quincy and Peoria.

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83	426	CRISIS NURSERY OF URBANA	Create an island of safety dedicated to the prevention of child abuse and neglect by providing 24-hour emergency care for children and support to strengthen families in crisis.
84	426	CRITTENTON CENTERS	A multi-service child welfare organization serving a diverse population of children, adolescents, young adults and parents
85	426	CULTURAL FESTIVAL INC	Specializes in organizing cultural events that educate and entertain
86	426	DANNETTE FISHBURNE MINISTRIES INC	Assist families through supplying every day needs they would not otherwise be able to obtain.
87	426	DANVILLE FAMILY YMCA	Promote, aid and encourage educational opportunities for students.
88	426	DANVILLE PUBLIC SCHOOL FOUNDATION	Promote, aid and encourage educational opportunities for students.
89	426	DECATUR DAY CARE CENTER	Provide safe, quality childcare for working families. Preparing children with learning experiences to be kindergarten ready.
90	426	DECATUR FRONTIERS SERVICE CLUB	Promotes advancement through service
91	426	DECATUR PARKS FOUNDATION	Enrich the community's quality of life and economic vitality by providing outstanding parks, programs, facilities and recreational opportunities.
92	426	DECATUR PUBLIC SCHOOL DISTRICT 61	Help young children discover the joy of poetry.
93	426	DECATUR PUBLIC SCHOOLS FOUNDATION	Alternative program for students that are given a "last chance".
94	426	DELTA ECONOMIC DEVELOPMENT CORP	Governs the Delta Child Development Corp which provides accessible and affordable quality day care and educational services to enhance the children's physical, emotional, social and intellectual growth
95	426	DELTA RESEARCH & EDUCATION FOUNDATION	Supports scholastic achievement, charitable and education programs and research initiatives focused upon African American women.
96	426	DEVELOPMENTAL SERVICES CENTER	Enhancing the lives of individuals with disabilities.
97	426	DR WILLIARD C SCRIVNER	To increase the capacity of agencies to promote self responsibility, healthy lifestyles.
98	426	DREAM CENTER PEORIA	Impact families living in poverty starting with kids and youth.
99	426	DUPO POLICE SHOP WITH A COP	Take less fortunate children in the community shopping at Christmas time. Children are carefully selected and then escorted to Walmart with police officers to shop for clothing, toys and any other supplies they may need.
100	426	EASTER SEALS CENTRAL ILLINOIS	Provides exceptional services to ensure that people with disabilities and their families have equal opportunities to live, learn, work and play in their communities.
101	426	EASTERN ILLINOIS FOODBANK	Supports the community's basic need for food
102	426	ECONOMIC DEVELOPMENT CORP	Promotes the standard of living and economic health of the Macon and Mclean counties.
103	426	EDWIN G IRVIN FOUNDATION	Provide 40 days of non violence activities. Re-engage relationships with local churches, community leaders and citizens. Encourage the community to sustain the momentum after the initial 40 days have passed.

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104	426	ELITE ENERGY SHOW CHOIR	Gives students an opportunity to grow and share their love of the arts with their families and hundreds of others each year.
105	426	ELKHART PUBLIC LIBRARY DISTRICT	Inspire lifelong learning, advance knowledge, strengthen our communities and provide quality services.
106	426	EMMA L WILSON KING FOUNDATION INC	Provide scholarships in District 189 and provide new winter coats to elementary children in school District 189 and Lovejoy.
107	426	ENERGY ASSISTANCE FOUNDATION	Assist moderate income homes with insulation, central air conditioning and furnace replacements that permanently improve the energy efficiency of the customers homes.
108	426	FAMILY COUNSELING CENTER	Improve the quality of life of the individuals we serve. Provide youth with the skills they need to live independently as productive members of society.
109	426	FAMILY OUTREACH COMMUNITY CENTER	Provide assistance for families in need, implement programs towards strengthening the community, and assisting outreach programs in the county.
110	426	FONTEBELLA MATERNITY HOME	Home providing housing for young women ages 18 and over, who find themselves in an unplanned pregnancy. Many of the ladies are homeless, or are at risk for being homeless. They offer these ladies a spring board to a better life.
111	426	FOWLER BONAN FOUNDATION	Provides new clothing and shoes to underprivileged children in Southern Illinois.
112	426	FREEDOM HOUSE	Serves the most vulnerable populations exposed to domestic and sexual violence.
113	426	FRIENDS OF MADISON COUNTY	To support efforts of Children's Advocacy Center in treating, investigating, and preventing child abuse. CAC provides counseling services to victims of abuse and their families.
114	426	FRIENDS OF THE AUBURN PARKS	Serve as a source to provide a continued reflection of the quality of parks and their importance to the City in which they serve.
115	426	FRIENDS OF THE PEORIA COUNTY REGIONAL	Showcases students' talents in the arts.
116	426	FULLER CENTER FOR HOUSING	Improve Tri-County housing conditions for lower income citizens with the current emphasis on Veterans.
117	426	GFWC ILLINOIS COLLINSVILLE WOMANS CLUB	Promotes fellowship, develops talent and stimulates learning among its members.
118	426	GPS MINISTRIES	Alleviate hunger in our community.
119	426	GALLERY 510 ARTS GUILD LTD	Nourish an interest in the visual fine arts as a public service.
120	426	GENHKIDS INC	Mission to improve the health of every child through improved nourishment, increase physical activity and education.
121	426	GEORGE WASHINGTON CARVER CENTER	Focused on improving the quality of life for youth and their families and exposing them to the arts, education, physical and emotional well-being, and providing access to necessary social services that support the family.
122	426	GILLESPIE COMMUNITY UNIT SCHOOL	Provide an outstanding education to all students. Similarly, the school district works within the community to assist in a variety of community charitable programs.

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123	426	GIRL SCOUTS OF CENTRAL ILLINOIS INC	Girl Scouting builds girls of courage, confidence, and character who make the world a better place.
124	426	GIRL SCOUTS OF SOUTHERN ILLINOIS COUNCIL	Builds girls of courage, confidence, and character who make the world a better place.
125	426	GODFREY FIRE PROTECTION DISTRICT	Provide fire protection, emergency medical services, public education and emergency management to the residents of Godfrey.
126	426	GODS SHELTER OF LOVE	Homeless shelter for intact families. Provides crisis intervention, advocacy and case management in the form of food and clothing, financial counseling and money management education, resource referrals, pastoral care and a consistent support system from arrival, during and after departure from the Shelter.
127	426	GREATER CENTRALIA CHAMBER OF COMMERCE	Provide a safe family friendly event for the community.
128	426	GREATER PEORIA FAMILY Y M C A	Put Christian principles into practice through programs that build healthy mind, body and spirit.
129	426	HSHS ST ANTHONYS FOUNDATION	Improve the quality of life by developing beneficial relationships with generous donors to support exceptional health care for all.
130	426	HABITAT FOR HUMANITY OF DECATUR	Improve the lives of people in need of decent housing. Provide interest-free loans and affordable homes for those who can't qualify for a conventional loan, but have a good credit rating and employment history. Volunteers build the homes and private donations keep the cost down.
131	426	HABITAT FOR HUMANITY OF CHAMPAIGN	Improve the lives of people in need of decent housing. Provide interest-free loans and affordable homes for those who can't qualify for a conventional loan, but have a good credit rating and employment history. Volunteers build the homes and private donations keep the cost down.
132	426	HARDIN COUNTY SADDLE CLUB	Encompasses over 20 clubs throughout southern Illinois representing 100's of riders and are responsible for the annual 9 day trail ride to support St. Jude.
133	426	HEARTLANDS CONSERVANCY	Preserve our region's environmental resources for future generations.
134	426	HERITAGE BEHAVIORAL HEALTH CENTER	Provide a wide variety of innovative outreach, crisis intervention and prevention services in our communities.
135	426	HERRINFESTA ITALIANA	Family friendly festival celebrating the rich Italian history of Herrin, IL.
136	426	HIGHLAND AREA CHRISTIAN SERVICE MINISTRY	Provides assistance with rent, utilities, counseling, school supplies as well as referring clients to other sources of assistance.
137	426	HILLSBORO AREA HEALTH FOUNDATION	Program is designed to bring new physicians to their rural area. Six doctors are close to retirement age and they recruit new doctors by providing scholarships and assistance.
138	426	HIS HELPING HANDS	Provides meaningful service for senior citizens, veterans, single-parents, those with disabilities and the disadvantaged.

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139	426	HOOPESTON COMMUNITY UNIT SCHOOL	Expect more by building relationships with our families and communities; prepare students for success in college, career and life; and ensure students have equitable access to excellence throughout the district.
140	426	HOPE INSTITUTE	Supports children and families to achieve safety, optimum growth, independence and joy.
141	426	HOPE RENEWED YOUTH CONFERENCE	Targets inner city teens with speakers and workshops to encourage good decision making
142	426	HOSPICE OF SOUTHERN ILLINOIS INC	Offers a range of services for people of all ages at the end of life.
143	426	HUMANE SOCIETY OF PEORIA	Promote the welfare of animals through programs and strategies aimed at improving responsible pet ownership, promoting pet adoption and reducing pet over-population.
144	426	ILLINI STUDENT MUSICALS	Bring arts into local schools, providing students with workshops on acting, singing, dancing and technical theatre.
145	426	ILLINOIS CANCERCARE FOUNDATION	Committed to funding research, education and awareness of a disease which affects 1 in 3 people.
146	426	ILLINOIS CENTRAL COLLEGE EDUCATIONAL FOUNDATION	Provides leadership for the development, supervision and promotion of good sportsmanship in interscholastic competition and other activities
147	426	ILLINOIS CHAMBER FOUNDATION	Provide educational forums that facilitate the discussion and debate of policy or operational matters that impact businesses generally, business segments of the Illinois economy, or the Illinois business climate.
148	426	ILLINOIS CONSERVATION FOUNDATION	Inspires youth by providing quality outdoor education and programs that instill interest in conservation, ecology and sustainability.
149	426	ILLINOIS RAPTOR CENTER	25 acre wildlife rehabilitation and conservation education facility
150	426	ILLINOIS STATE BLACK CHAMBER OF COMMERCE	Dedicated to the economic empowerment and sustained growth of black enterprise in Illinois
151	426	ILLINOIS STATE DENTAL SOCIETY FOUNDATION	Enhances the health of Illinois children and families by expanding access to oral health care and promoting dental education.
152	426	INDEPENDENT SPORTS CLUB OF CENTRAL ILLINOIS	Understand and appreciate the value sports play in developing the future leaders of the community. Believe that participation in sports plays an important role in developing team work, competitive spirit and respect for rules and authority, all qualities that contribute to enhancing the quality of life in the communities we support.
153	426	JACKIE JOYNER KERSEE FOUNDATION	Allows the organization to continue fostering young girls and boys with big dreams and the desire to succeed.
154	426	JACKSONVILLE AREA CENTER FOR INDEPENDENT LIVING	Helps people with disabilities to live a more normal life
155	426	JACKSONVILLE SYMPHONY SOCIETY	Provide symphonic and choral music for the cultural enhancement and education of general public.

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156	426	JAMIESON COMMUNITY CENTER	Coordinate program addressing the needs of all ages, providing services which extend widely into the community.
157	426	JULIUS DE LOATCHE BASKETBALL CAMP	Basketball camp held free of charge for underprivileged kids to increase children's, education, sportsmanship, and self-reflections.
158	426	JUNIOR ACHIEVEMENT OF GREATER ST. LOUIS, INC.	Prepare young people to thrive in the 21st century workplace and global economy by inspiring a passion in free enterprise and entrepreneurship and instilling an understanding of personal financial literacy.
159	426	JUNIOR ACHIEVEMENT OF CENTRAL ILLINOIS	Prepare young people to thrive in the 21st century workplace and global economy by inspiring a passion in free enterprise and entrepreneurship and instilling an understanding of personal financial literacy.
160	426	JUNIOR ACHIEVEMENT OF THE WABASH VALLEY INC	Prepare young people to thrive in the 21st century workplace and global economy by inspiring a passion in free enterprise and entrepreneurship and instilling an understanding of personal financial literacy.
161	426	KNOX COUNTY COUNCIL FOR DEVELOPMENTAL DISABILITIES	Provides opportunities for individuals with developmental disabilities to obtain employment within their community. Funds help with the cost of transporting individuals who benefit from these programs.
162	426	KROPS4KIDS	Provide locally grown, healthy produce to children and families who would otherwise have little access to these foods.
163	426	LA SALLE EXCELLENCE FOUNDATION	Enhance the education of LaSalle public elementary students
164	426	LAW & GRACE MINISTRIES	Demonstrate the love of Christ to the community and meet the needs of those people.
165	426	LEWIS & CLARK COMMUNITY COLLEGE FOUNDATION	Mission is to empower people by raising aspirations and fostering achievement through dynamic, compassionate and responsible learning experiences.
166	426	LEWIS & CLARK COUNCIL	Benefits 5000 youth that participate in the co-educational Venturing and Exploring programs.
167	426	LINCOLN SCHOOL ALUMNI FOUNDATION	Enhance the educational opportunities of the youth of the Edwardsville School District 7 through educational, cultural and entertaining programs.
168	426	LINCOLN TRAIL COLLEGE	Dedicated to supporting the Peoria Zoo and the vision of its future
169	426	LINCOLN LAND EXCHANGE CLUBS FOUNDATION	Work together to make communities better places to live through programs of service in Americanism, Community Service, Youth Activities.
170	426	LINKS FOUNDATION INC	Volunteer service organization committed to enhancing the quality of life in the larger community of the underserved.
171	426	LIVING TO SERVE FOUNDATION	Increase awareness of women's health by providing programming, resources and education.
172	426	LOAMI AREA COMMUNITY FOOD PANTRY	Provide food to seniors, children and the working poor who are at the poverty level.
173	426	MACON RESOURCES INC	Provides services to promote the growth, independence, and self worth of children and adults with disabilities

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174	426	MADISON COMMUNITY UNIT SCHOOL DISTRICT #12	Maximize every student's potential to be successful in the world.
175	426	MADISON COUNTY CATHOLIC CHARITIES	Provide crisis assistance for families and individuals experiencing hardship.
176	426	MADONNA HOUSE	Provide a safe, nurturing home environment where homeless pregnant women and mothers with children can break the cycle of instability.
177	426	MAKE A WISH FOUNDATION OF ILLINOIS	Wish fulfillment for children with life-threatening medical conditions.
178	426	MARION MINISTERIAL ALLIANCE	Strives to meet the needs of families who find themselves in crisis and financial hardships.
179	426	MATTOON AREA PADS	A warm welcome and safe haven for those in need in Coles County. Offer emergency shelter, soup kitchen, case management and day program.
180	426	MC KENDREE UNIVERSITY	Presents world class dance, drama, classical music and jazz to our community.
181	426	MEETING OF THE RIVERS FOUNDATION	Dedicated to improving and enhancing exhibits at the National Great Rivers Museum and outreach programs along the Mississippi River.
182	426	MEMORIAL MEDICAL CENTER	Support patient care, education and research throughout Memorial Health System and the Springfield community.
183	426	MENTORS 4 KIDS INC	Provide disadvantaged children with caring, volunteer adult role models.
184	426	MID AMERICA MILITARY SALUTE	Honor military, vets and their families.
185	426	MIDWEST FOOD BANK	Alleviate hunger and poverty by gathering and distributing food to not-for-profits and disaster sites without cost to recipients.
186	426	MIDWEST SALUTE TO THE ARTS	Children from all over the local regions come to create their own masterpieces. They make artwork to send to military men and women overseas.
187	426	MIND OF CHRIST CHURCH	To provide a holistic approach to serving individuals and families living in the East St Louis, Washington Park, Cahokia and surrounding areas. There is no fee for the services provided throughout the year and particularly at their largest annual outreach.
188	426	MINDS EYE INFORMATION SERVICE	Alleviate hunger and poverty by gathering and distributing food to not-for-profits and disaster sites without cost to recipients.
189	426	MINERS INSTITUTE FOUNDATION	Support the advancement of arts and recreation by cultivating, promoting, bolstering, sponsoring and developing in our community an appreciation and understanding of all the arts and recreation.
190	426	MT CALVARY COMMUNITY OUTREACH	Annual holiday toy and food giveaway for low income families.
191	426	MT OLIVE MINISTERIAL ASSOCIATION	Provides food and emergency help to the needy in the area. Purchase food to distribute to those who are unemployed many of whom are disabled and families with children.
192	426	MURPHYSBORO APPLE FESTIVAL	Provide activities for seniors in the community at the festival.
193	426	MUSCULAR DYSTROPHY ASSOCIATION	Summer camp program is a week-long accessible camp. It costs \$800 for one child to attend. They are seeking funding to support the medical supplies needs for the week of camp.

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194	426	NAACP EAST ST LOUIS BRANCH	Fosters relationships, create tangible role models, scholarships for our youth, and continue to expand the impact of the NAACP in prompting diversity throughout the region.
195	426	NAACP OF GALESBURG	Dedicated to the uniting and diversification of the local community.
196	426	NAACP SPRINGFIELD BRANCH	Ensure the political, educational, social and economic equality of rights of all persons and to eliminate racial hatred and racial discrimination.
197	426	NAMI SOUTHWESTERN ILLINOIS	Provide a comprehensive program that will increase mental health awareness, decrease the stigma of mental illness and promote available mental health resources in Southwestern Illinois.
198	426	NATIONAL MULTIPLE SCLEROSIS SOCIETY	Raises money to fund important research for a cure, as well as fund programs and services to help more than 7,500 people currently living with MS.
199	426	NEIGHBORHOOD HOUSE ASSOCIATION	Provide programs that help vulnerable populations meet basic needs, as well as social educational needs. Some programs include meals on wheels for homebound seniors, child care from 6 weeks to 12 years, senior programs, youth programs and Christmas programs.
200	426	OSF HEALTHCARE FOUNDATION	Serve persons with the greatest care and love in a community that celebrates the gift of life.
201	426	OLNEY ROTARY CLUB	Mission is service above self.
202	426	OPTIMIST INTERNATIONAL FOUNDATION	Civic club which works to support the youth in our community. Volunteers give their time and talent to make our communities a better place to live and provide opportunities for our youth.
203	426	OUTLET	Young men's mentoring initiative committed to providing fatherless teen members with the support they so urgently need to ease their emotional, educational and spiritual passage from boyhood to manhood.
204	426	PARTNERS IN EDUCATION	Provides juniors unique experiences in leadership, citizenship and personal growth during eleven sessions held from August through April in a school year.
205	426	PEKIN PARK FOUNDATION	Helping improve and beautify our parks and expand participation in its activities and programs.
206	426	PEORIA CITIZENS COMMITTEE FOR ECONOMIC OPPORTUNITY	A Community Action Agency and leadership organization that promotes self-sufficiency and economic security
207	426	PEORIA CITY BEAUTIFUL	Improves the environment of the Peoria area through beautification, litter prevention, waste reduction, recycling, and education
208	426	PEORIA COUNTY ILLINOIS	Provides mandated and complementary services to its citizens. Allows residents the opportunity to responsibly recycle materials that may be hazardous components to our natural resources.

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.4

Line No.	Account No. (A)	Recipient (B)	Purpose/Nature of Recipient (F)
209	426	PEORIA JOBS PARTNERSHIP	Bring program participants from dependency to self-sufficiency. Work together with local area businesses and churches to train, equip and employ citizens in the City of Peoria and surrounding area.
210	426	PEORIA PARK DISTRICT FOUNDATION	Ad and encourage in the acquisition, development, preservation and operation of parks and recreation and nature preservation areas for the benefit of the general public.
211	426	PEORIA PUBLIC LIBRARY	Provide all residents books, other printed materials, new technologies and programs that stimulate personal intellectual growth and development, and provide a satisfying experience that nurtures a love of reading and the joy of discovery.
212	426	PEORIA TRI COUNTY URBAN LEAGUE	Improving the educational, social, and economic opportunities for individuals in Central Illinois.
213	426	PHOENIX CENTER	Provide services to high risk individuals, primarily LGBT youth and homeless HIV+ men and women.
214	426	POSHARD FOUNDATION FOR ABUSED CHILDREN	Heals abused children physically and emotionally and stops the abuse of children
215	426	PRAIRIE LAND CONFLICT MEDIATION CENTER	Provides residents the option to resolve disputes themselves, voluntarily, nonviolently, inexpensively and within their own communities.
216	426	PRESENCE COVENANT MEDICAL CENTER	Provide compassionate, holistic care with a spirit of healing and hope.
217	426	PREVENT CHILD ABUSE ILLINOIS	Prevent child abuse by providing statewide leadership through education, support for community initiatives and advocacy.
218	426	PRIDE INCORPORATED	Serve the community with projects of community improvement and beautification.
219	426	PRINCE HALL YORK RITE MASONS	Provide hope and financial aid while studies and testing are done to the individuals.
220	426	QUINCY AREA NETWORK AGAINST DOMESTIC ABUSE	Seeks to prevent and eliminate domestic and sexual violence by providing comprehensive services in an atmosphere of respect and confidentiality, implementing and advancing best practices and educating and engaging the community.
221	426	QUINCY ART CENTER	Reaches children in three Title 1 Quincy elementary schools servicing high percentages of low income families. These students would not have access to a formal art education without this program.
222	426	QUINCY EXCHANGE CLUB FOUNDATION	Create a Field of Honor at the Illinois Veteran's Home consisting of 1,000 American Flags.
223	426	QUINCY FAMILY YMCA	To put Christian principles into practice through programs that build healthy spirit, mind and body for all.
224	426	QUINCY HOSPITALITY HOUSE	Provide affordable temporary lodging for patients and their loved ones accessing healthcare in Quincy, showing compassion and caring to those they serve.
225	426	QUINCY UNIVERSITY	Prepare men and women for leadership and the transformation of the world by educating them to seek knowledge that leads to wisdom.

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.4

Line No.	Account No. (A)	Recipient (B)	Purpose/Nature of Recipient (F)
226	426	ROYAL FAMILY KIDS CAMP INC	Week long residential camp for abuse, abandoned and neglected children ages 7-11. Provide a week of positive memories that will help change the direction of the children's lives. Children who attend this camp have many special needs and require continual experienced supervision.
227	426	SIU EDWARDSVILLE FOUNDATION	Engage high-quality instruction, research and professional activities to prepare current and future business professionals and to improve business practice.
228	426	SALT & LIGHT	Sharing the love of God by providing opportunities for those living in poverty to equip themselves with the tools they need to create lasting change in their lives.
229	426	SALUTING BRANCHES	Improve tree health and safety at national veteran cemeteries.
230	426	SALVATION ARMY	Meets human needs without discrimination
231	426	SALVATION ARMY KROC CENTER	Meet human needs without discrimination. Provides food, clothing, shelter, rent and utility assistance and more to families in need to keep them from entering the cycle of homelessness.
232	426	SALVATION ARMY OF SANGAMON COUNTY	Meet human needs without discrimination.
233	426	SCIENCE CENTER	Nourish and preserve children's innate curiosity through hands-on science.
234	426	SENIOR SERVICES PLUS INC	Keep seniors independent and active.
235	426	SEXUAL ASSAULT & FAMILY EMERGENCIES	Alleviate sexual violence and help sexual assault victims and their families recover and reclaim their lives.
236	426	SHARE THE SPIRIT FOUNDATION	Twice a year several area schools select approximately 50 of the most needy students. They are taken to a shoe store and can select any new shoe they desire.
237	426	SHEPHERDS PANTRY	Provide food to the needy so they have nutritious meals.
238	426	SINAI FAMILY LIFE CENTER	Provide needed social services to adults and families residing in East St Louis.
239	426	SISTA GIRLS & FRIENDS	Targets the needs of women and girls of all nationalities and recognizing the needs to assist them in their goals and strengths.
240	426	SONGS 4 SOLDIERS	Aims to help the living, by honoring the dead, and uses the gift of music to help others through an annual benefit concert.
241	426	SOUTH MACON FIRE DEPARTMENT	Strive to be the leading emergency service organization in Macon County and Illinois by meeting and exceeding the needs of our community by providing an all-hazards response.
242	426	SOUTH SIDE MISSION	Loves, feeds, houses, clothes, and teaches all those people that are in need
243	426	SOUTH WHEATLAND FIRE DEPARTMENT	To protect and serve the fire district in the best possible way.
244	426	SOUTHERN ILLINOIS COMMUNITY FOUNDATION	Help build healthy families throughout Southern Illinois.
245	426	SOUTHERN ILLINOIS COALITION FOR THE HOMELESS	Provide affordable housing and supportive services to individuals and families in the southern 24 counties in Illinois as a means to ending homelessness and helping people live productive more self-sufficient lives.

Ameren Illinois Electric
 Workpaper Supporting Charitable Contributions
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.4

Line No.	Account No. (A)	Recipient (B)	Purpose/Nature of Recipient (F)
246	426	SOUTHWESTERN ILLINOIS COLLEGE FOUNDATION	Maintain and enhance the quality of life by developing friends and funds for support of the educational cultural and service goals of Southwestern Illinois College.
247	426	SPECIAL OLYMPICS ILLINOIS	Provides year-round sports training and competition for children and adults with intellectual disabilities.
248	426	SPRINGFIELD PUBLIC SCHOOLS FOUNDATION	Dedicated to making the Springfield schools the best they can be by serving as a leader and catalyst to implement bold ideas that achieve remarkable outcomes for children.
249	426	SPRINGFIELD URBAN LEAGUE INC	Empowers African-Americans, other emerging ethnic groups and those who struggle to secure economic self-reliance, parity, power and civil rights
250	426	ST CLAIR ASSOCIATED VOCATIONAL ENTERPRISES	Offer a wide array of community centered services and supports which enable individuals with developmental and other types of disabilities, or who are otherwise disadvantaged, the opportunity to live, work and fully participate in the community.
251	426	ST JOHNS CHILDRENS HOSPITAL	Meet the health care needs of children and their families in central and southern Illinois through provision of high quality, coordinated care of children with acute and chronic conditions with inpatient, ambulatory, and community based programs.
252	426	ST JUDE CHILDRENS RESEARCH HOSPITAL	Advances cures, and means of prevention, for pediatric catastrophic diseases through research and treatment; no child is denied service
253	426	ST LOUIS AMERICAN FOUNDATION	Recognize IL educator at Salute to Excellence. Dedicated to enabling the African-American community to increase its access to careers in Business, the Sciences and the Humanities. The mission combines a primary interest in promoting educational opportunity with critical support for activities that move individuals towards being self-directed and assuming personal responsibility for pursuing constructive futures.
254	426	STARR SCHOOL FOR THERAPEUTIC	Provide services to meet the needs of special children in Decatur and surrounding areas. Provide therapy on horseback for children with special needs.
255	426	STAUNTON FOOD PANTRY	To improve the quality of life of area residents by providing low income residents of five Illinois communities with needed food and personal care items.
256	426	STEELEVILLE AREA PUBLIC LIBRARY DISTRICT	A community hub where people can gather to learn and have fun.
257	426	SUGAR CREEK SYMPHONY	Produce and perform professional opera that inspires.
258	426	SUN FOUNDATION	Strengthens and advances the arts and environmental sciences in rural and urban communities by providing quality and innovative programs and services
259	426	SUSAN G KOMEN MEMORIAL CHAPTER OF PEORIA	Raise funds to ensure quality care and provide more energy for science to cure breast cancer.
260	426	TAZEWELL COUNTY CHILDRENS ADVOCACY CENTER	Assists in the investigation of allegations of child abuse, provides access to services and treatment for victims and their families and raises awareness in the community

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.4

Line No.	Account No. (A)	Recipient (B)	Purpose/Nature of Recipient (F)
261	426	TEAMILLINOIS YOUTH POLICE CAMP	Establish inter-personal relationships between the youth and law enforcement in order to create a better understanding of the problems and attitudes of both groups.
262	426	TOWN OF NORMAL ILLINOIS	Assures the community has a viable tree management program.
263	426	TOYS FOR TOTS	Deliver, through a new toy at Christmas, a message of hope to less fortunate youngsters that will assist them in becoming responsible, productive, patriotic citizens
264	426	TREES FOR TOMORROW	Make an effort to address the loss of trees between 12th and 24th on Maine Street due to weather, age or other human intervention.
265	426	TRI COUNTY PLAYERS	Mission is to enrich, educate and entertain the community. Goals are for all ages to take part in theatre, both in the audience and onstage.
266	426	TWIN RIVER SERVICES	Year round USA competitive swim team for minority and low income children in the Metro East area.
267	426	UNITED STATES POLICE CANINE ASSOCIATION FOUNDATION INC	To unite in common cause all law enforcement agencies utilizing the services of the canine as an aid in the prevention and detection of crime.
268	426	UNITED WAY OF EASTERN LASALLE COUNTY	Brings together people and agencies to address the community's needs
269	426	UNITED WAY OF SOUTH CENTRAL ILLINOIS	Brings together people and agencies to address the communities needs
270	426	VERMILION COUNTY MUSEUM SOCIETY	Preserve the historical heritage of Vermilion County including natural history and to establish, maintain and operate a museum to disseminate knowledge and history of Vermilion County.
271	426	VILLAGE OF BATH	Support community during special event
272	426	VILLAGE OF FAIRMONT CITY ILLINOIS	Granby Park was constructed in large part during the 1940's by veterans returning from the war who donated their efforts.
273	426	VILLAGE OF GODFREY ILLINOIS	Assures the community has a viable tree management program.
274	426	VILLAGE OF GOLDEN ILLINOIS	Provide a safe, clean and pleasant small town living conditions for our citizens and their families.
275	426	VILLAGE OF PANAMA ILLINOIS	Provide shelter in times of crisis at community center.
276	426	VIOLENCE PREVENTION CENTER OF SOUTHWESTERN ILLINOIS	Provides comprehensive services to victims of domestic violence in St. Clair, Monroe and Randolph Counties in Illinois.
277	426	VIRDEN LIONS CLUB	Provide support for community projects.
278	426	WARREN COUNTY UNITED WAY	Brings together people and agencies to address the community's needs
279	426	WASHINGTON CHAMBER OF COMMERCE	Support community during Good Neighbor Community Days
280	426	WEST CENTRAL ILLINOIS EDUCATIONAL TELECOMMUNICATIONS CORP	Collaborate with people and organizations in the communities we serve to bring quality programming, learning opportunities and economic development to our region.
281	426	WESTERN AVENUE COMMUNITY CENTER	Partnering with our diverse community to offer hope and love.
282	426	WHY NOT NOW INC	Provide education, training and skills development to children and adults with disabilities

Ameren Illinois Electric
Workpaper Supporting Charitable Contributions
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.4

Line No.	Account No. (A)	Recipient (B)	Purpose/Nature of Recipient (F)
283	426	WORLD BIRD SANCTUARY	Preserve the earth's biological diversity and to secure the future of threatened bird species in their natural environments.
284	426	YMCA PEKIN	Puts Christian principles into practice through programs that build healthy spirit, mind and body for all
285	426	YMCA OF FAYETTE COUNTY	Puts Christian principles into practice through programs that build healthy spirit, mind and body for all
286	426	YMCA OF MT STERLING	Puts Christian principles into practice through programs that build healthy spirit, mind and body for all
287	426	YMCA WESTERN COMMUNITY CENTER	Strengthening the foundations of our local communities through programs and services that promote youth development, healthy living and social responsibility.
288	426	YWCA OF ALTON	Ensure conditions for families to become self-sufficient, contributing to healthy, strong communities.
289	426	VEHICLE DONATIONS	Vehicle donation
290	426	VILLAGE OF CANTON	Vehicle donation
291	426	NATIONAL MULTIPLE SCLEROSIS SOCIETY	Support for Walk MS in Peoria, IL
292	426	FRIENDS OF THE TAZEWELL COUNTY CHILDREN'S ADVOCACY	Provide a coordinated approach to the investigation, prosecution and treatment of child sexual abuse and serious physical abuse cases, which is sensitive to the child victim's needs and holds the offenders accountable.
293	426	AFRICAN VISION OF HOPE	Salvage donation - monitors
294	426	PC DONATION	PC donation
295		Total Account 426 Adjustments	

NOTES

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

[2] Contribution allocated 100% to electric since the contribution was related to a location that services only electric customers.

Ameren Illinois Electric
Bank Facilities Fee Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.5

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	921	Amortization of 2010 Three Year Credit Facility Fee	\$ 143	WPC-2.5
2	921	Amortization of 2012 Five Year Credit Facility Fee	470	WPC-2.5
3	921	Amortization of 2014 Five Year Credit Facility Fee	782	WPC-2.5
4	921	Amortization of Credit Facility Fees	<u>112</u>	WPC-2.5
5	921	Total Credit Facility Fees - Electric	<u>1,508</u>	
6		Jurisdictional Allocation Factor	90.51%	WPA-5a
7	921	Total Credit Facility Fees - Electric Distribution	<u><u>1,365</u></u>	Line 5 x Line 6
8	921	Electric Distribution Credit Facility Fees Adjustment	<u><u>\$ (1,365)</u></u>	

PURPOSE OF ADJUSTMENT

Adjust operating expenses to reflect removal of bank facility fees.

Ameren Illinois Electric
Workpaper Supporting Bank Facilities Fee Adjustment
Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.5

Line No.	Account No. (A)	Description (B)	Amount (C)
1	921	Amortization of 2010 Three Year Credit Facility Fee	\$ 142,860
2	921	Amortization of 2012 Five Year Credit Facility Fee	470,347
3	921	Amortization of 2014 Five Year Credit Facility Fee	782,088
4	921	Amortization of Credit Facility Fees	112,300
5		Total	<u>\$ 1,507,596</u>

Ameren Illinois Electric
Production Retiree OPEB Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.7

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	926	2015 Production Retiree Expense	\$ (847)	Schedule B-2.6
2		Allocation to Electric Distribution	<u>90.51%</u>	WPA-5a
3	926	Adjustment to Electric Distribution O&M	<u><u>\$ (767)</u></u>	Line 1 x Line 2

PURPOSE OF ADJUSTMENT

Adjust operating expenses to exclude production retiree expenses.

Ameren Illinois Electric
Incentive Compensation Based on Earnings Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.8

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	920	2015 Incentive Compensation Expense	\$ (898)	Schedule B-2.7
2		Allocation to Electric Distribution	<u>90.51%</u>	WPA-5a
3	920	Adjustment to Electric Distribution O&M	<u>\$ (813)</u>	Line 1 x Line 2

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
PSUP Incentive Compensation Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.9

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	920	2015 Performance Share Unit Program Expense	\$ (4,285)	Schedule B-2.8
2		Allocation to Electric Distribution	<u>90.51%</u>	WPA-5a
3	920	Adjustment to Electric Distribution O&M	<u>\$ (3,878)</u>	Line 1 x Line 2

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Lobbying Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.10

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		Employee #1 Lobbying Costs Allocated to Electric	\$ 29	WPC-2.10
2		Employee #2 Lobbying Costs Allocated to Electric	7	WPC-2.10
3		Employee #3 Lobbying Costs Allocated to Electric	6	WPC-2.10
4		Employee #4 Lobbying Costs Allocated to Electric	3	WPC-2.10
5		Employee #5 Lobbying Costs Allocated to Electric	<u>2</u>	WPC-2.10
6	920	Total Lobbying Costs - Electric	<u>47</u>	Line 1 + Line 2 + Line 3 + Line 4
7		Allocation to Electric Distribution	90.51%	WPA-5a
8	920	Total Lobbying Costs - Electric Distribution	<u>\$ 43</u>	Line 6 x Line 7
9	920	Electric Distribution Lobbying Costs Adjustment	<u>\$ (43)</u>	

PURPOSE OF ADJUSTMENT

Adjust operating expenses to exclude expenses related to lobbying.

Ameren Illinois Electric
Workpaper Supporting Lobbying Adjustment
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.10

Line No.	Description (A)	Amount (B)	Reference (C)
1	Employee #1 Dollars Attributed to Lobbying	\$ 43,731	
2	Employee #2 Dollars Attributed to Lobbying	10,933	
3	Employee #3 Dollars Attributed to Lobbying	8,746	
4	Employee #4 Dollars Attributed to Lobbying	4,373	
5	Employee #5 Dollars Attributed to Lobbying	3,121	
6	Allocation to Electric	66.85%	Direct Labor w/o A&G Allocator (WPA-5a)
7	Employee #1 Lobbying Costs Allocated to Electric	29,234	Line 1 x Line 6
8	Employee #2 Lobbying Costs Allocated to Electric	7,308	Line 2 x Line 6
9	Employee #3 Lobbying Costs Allocated to Electric	5,847	Line 3 x Line 6
10	Employee #4 Lobbying Costs Allocated to Electric	2,923	Line 4 x Line 6
11	Employee #5 Lobbying Costs Allocated to Electric	2,086	Line 5 x Line 6
12	Total Lobbying Costs - Electric	<u>47,398</u>	Sum of Lines 7 through 11

Ameren Illinois Electric
Injuries and Damages Expense Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.11

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	228	Injuries and Damages Payments	\$ 6,083	WPC-2.11
2	925	2015 Electric Reserve	<u>2,874</u>	Reserve Accruals Minor 010
3		Difference	<u>3,209</u>	Line 1 - Line 2
4		Jurisdictional Allocator	90.51%	WPA-5a
5	925	Injuries and Damages Expense Adjustment	<u><u>\$ 2,905</u></u>	Line 3 x Line 4

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting Injuries and Damages Expense Adjustment
Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.11

Line No.	Description (A)	Amount (B)	Reference (C)
1	2015 Electric I&D Payments	\$ 3,676,105	Account 228-021 Claims
2	2015 Electric I&D Payments	2,406,979	Account 228-023 Claims
3		<u>\$ 6,083,084</u>	

NOTES

Reference for payments is charges against reserve account.

Ameren Illinois Electric
Purchase Accounting Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.12

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	926	Employee Pensions and Benefits	\$ 3,453	WPC-2.12
2		Jurisdictional Allocator	<u>90.51%</u>	WPA-5a
3	926	Employee Pensions and Benefits	3,126	Line 1 x Line 2
4	403	Depreciation Expense Electric Plant	608	WPC-2.12

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting Purchase Accounting Adjustment
Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.12

<u>Line No.</u>	<u>Account No.</u> (A)	<u>Description</u> (B)	<u>Amount</u> (C)
1	403	Depreciation Expense	607,637
2	926	Employee Pensions and Benefits	3,453,424

Ameren Illinois Electric
Other Rate Making Adjustments
Twelve Months Ended December 31, 2015
(\$000s)

MFR Schedule C-2.14

Line No.	Account No. (A)	Account Description (B)	Amount (C)	Electric (D)	Electric Jurisdictional (E)	Reference (F)
1	580-598	Distribution Expenses	\$ (225)	\$ (225)	\$ (225)	WPC-2.14a
2	908	Customer Assistance Expenses	(1)	(1)	(1)	WPC-2.14a
3	909	Informational and Instructional Advertising	(600)	(600)	(600)	WPC-2.14a
4	921	Office Supplies and Expenses	(14)	(9)	(8)	WPC-2.14a
5	923	Outside Services	(11)	(8)	(7)	WPC-2.14a
6	925	Injuries and Damages	(26)	(26)	(24)	WPC-2.14a
7	926	Employee Pensions and Benefits	(210)	(141)	(127)	WPC-2.14a
8	930.1	General Advertising Expenses	(180)	(180)	(163)	WPC-2.14a
9	930.2	Miscellaneous General Expenses	(16)	(11)	(10)	WPC-2.14a
10	408	Taxes Other Than Income	(99)	(99)	(90)	WPC-2.14a
11		Total Adjustment	<u>\$ (1,382)</u>	<u>\$ (1,299)</u>	<u>\$ (1,254)</u>	

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting Other Rate Making Adjustments
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.14a

Line No.	Account No. (A)	Account Description (B)	Amount (C)	Electric (D)	Electric Jurisdictional (E)
1	580-598	Distribution Expenses			
2		Departmental Safety Awards	\$ (118,208)	\$ (118,208)	\$ (118,208)
3		Individual Safety Awards	(106,718)	(106,718)	(106,718)
4		Subtotal Account 580-598	<u>(224,926)</u>	<u>(224,926)</u>	<u>(224,926)</u>
5	908	Customer Assistance Expenses			
6		Branded/Logo Items	(564)	(564)	(564)
7		Activity and Event Expense	(350)	(350)	(350)
8		Subtotal Account 908	<u>(914)</u>	<u>(914)</u>	<u>(914)</u>
9	909	Informational and Instructional Advertising			
10		St. Louis Public Radio Advertising	(33,482)	(33,482)	(33,482)
11		Misc TV, Digital, Radio and Print Advertising	(394,207)	(394,207)	(394,207)
12		Misc Social Media	(4,323)	(4,323)	(4,323)
13		St. Louis Cardinals Advertising	(52,369)	(52,369)	(52,369)
14		Misc Charges [1]	(115,311)	(115,311)	(115,311)
15		Subtotal Account 909	<u>(599,691)</u>	<u>(599,691)</u>	<u>(599,691)</u>
16	921	Office Supplies and Expenses			
17		Departmental Safety Awards	(13,745)	(9,388)	(8,497)
18		Subtotal Account 921	<u>(13,745)</u>	<u>(9,388)</u>	<u>(8,497)</u>
19	923	Outside Services			
20		Branded/Logo Items	(11,001)	(7,514)	(6,801)
21		Subtotal Account 923	<u>(11,001)</u>	<u>(7,514)</u>	<u>(6,801)</u>
22	925	Injuries and Damages			
23		Individual Safety Awards	(10,160)	(10,160)	(9,196)
24		Departmental Safety Awards	(15,979)	(15,979)	(14,463)
25		Subtotal Account 925	<u>(26,138)</u>	<u>(26,138)</u>	<u>(23,659)</u>
26	926	Employee Pensions and Benefits			
27		Adjustment to Pension Expense (WPB-2.14b)	(210,306)	(140,588)	(127,252)
28		Subtotal Account 926	<u>(210,306)</u>	<u>(140,588)</u>	<u>(127,252)</u>
29	930.1	General Advertising Expenses			
30		Branded/Logo Items	(10,846)	(10,846)	(9,817)

Ameren Illinois Electric
Workpaper Supporting Other Rate Making Adjustments
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.14a

Line No.	Account No.	Account Description	Amount	Electric	Electric Jurisdictional
(A)	(B)	(C)	(D)	(E)	
31		Misc Signage	(1,033)	(1,033)	(935)
32		St. Louis Business Journal Advertising	(1,691)	(1,691)	(1,530)
33		Activity and Event Expense	(152,465)	(152,465)	(138,002)
34		Misc Goodwill	(14,216)	(14,216)	(12,868)
35		Subtotal Account 930.1	<u>(180,251)</u>	<u>(180,251)</u>	<u>(163,153)</u>
36	930.2	Miscellaneous General Expenses			
37		Industry Dues Expense - STL Area Business Health Coalition [2]	(90)	(62)	(56)
38		Industry Dues Expense 2015 - STL Area Business Health Coalition [3]	6,871	4,693	4,248
39		Industry Dues Expense 2016 - STL Area Business Health Coalition [4]	(6,945)	(4,743)	(4,293)
40		Hispanic American Construction Membership for 2016 [4]	(2,500)	(1,708)	(1,546)
41		American Gas Association Conference Sponsorships	(2,000)	(1,366)	(1,236)
42		Hunton & Williams LLP Industry Assoc Dues	(10,995)	(7,510)	(6,797)
43		Subtotal Account 930.2	<u>(15,659)</u>	<u>(10,695)</u>	<u>(9,681)</u>
44	408	Taxes Other Than Income			
45		Adjustment to Payroll Taxes (WPB-2.14b)	(18,862)	(18,862)	(17,073)
46		Adjustment to Payroll Taxes (WPB-2.14c)	(80,187)	(80,187)	(72,581)
47		Subtotal Account 408	<u>(99,049)</u>	<u>(99,049)</u>	<u>(89,654)</u>
48		Total Other Rate Making Adjustments	<u>\$ (1,381,682)</u>	<u>\$ (1,299,155)</u>	<u>\$ (1,254,228)</u>
		Accounts 921, 923, 930.2 electric allocation	68.30%		
		Direct Labor w/o A&G (WPA-5b)	66.85%		
		Electric Jurisdictional Allocator	90.51%		
		*1.3% of total to remove political/lobbying activities account 930.2	1.30%		

NOTES

[1] 2015 MO charges self-disallowed in this case, reversed in 2016, will be adjusted in the next filing.

[2] 1.3% is applied to the 2015 membership total for removal of political/lobbying activities

[3] In 2014, AIC self-disallowed the 2015 membership fee paid in 2014. AIC is seeking recovery of the 2015 membership fee in 2015.

[4] Dues for 2016 paid in 2015 are self-disallowed. AIC will seek recovery of the 2016 membership fee in the next filing.

Ameren Illinois Electric
Workpaper Supporting Other Rate Making Adjustments
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule WPC-2.14b

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		2015 Incentive Compensation - Expense	\$ (898)	Schedule B-2.7
2		Allocation to Electric Distribution	<u>90.51%</u>	Wages & Salaries Allocator (WPA-5a)
3		2015 Allocated Incentive Compensation - Expense	<u>(813)</u>	Line 1 x Line 2
4		2015 Incentive Compensation Earnings - Capital	(525)	Schedule B-2.7
5		Allocation to Electric Distribution	<u>69.44%</u>	Net Plant Allocator (WPA-5a)
6		2015 Allocated Incentive Compensation - Capital	<u>(365)</u>	Line 4 x Line 5
7		2015 Allocated Incentive Compensation - Total	<u><u>(1,177)</u></u>	Line 3 + Line 6
8		Pension Percent	<u>10.81%</u>	Tiered Pension Ratio
9	926	Pension Adjustment	<u><u>(127)</u></u>	Line 7 x Line 8
10		Payroll Tax Percent	1.45%	Excess FICA Tax
11	408	Payroll Tax Adjustment	<u><u>(17)</u></u>	Line 7 x Line 10

Ameren Illinois Electric
Workpaper Supporting Other Rate Making Adjustments
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule WPC-2.14c

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		2015 Performance Share Unit Program - Expense	\$ (4,285)	Schedule B-2.8
2		Allocation to Electric Distribution	<u>90.51%</u>	Wages & Salaries Allocator (WPA-5a)
3		2015 Allocated Performance Share Unit Program - Expense	<u>(3,878)</u>	Line 1 x Line 2
4		2015 Performance Share Unit Program - Capital	(1,623)	Schedule B-2.8
5		Allocation to Electric Distribution	<u>69.44%</u>	Net Plant Allocator (WPA-5a)
6		2015 Allocated Performance Share Unit Program - Capital	<u>(1,127)</u>	Line 4 x Line 5
7		2015 Allocated Performance Share Unit Program - Total	<u><u>(5,006)</u></u>	Line 3 + Line 6
8		Payroll Tax Percent	<u>1.45%</u>	Excess FICA Tax
9	408	Payroll Tax Adjustment	<u><u>\$ (73)</u></u>	Line 7 x Line 8

Ameren Illinois Electric
Workpaper Supporting Other Rate Making Adjustments
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule WPC-2.14d

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		2015 Individual \$100 Award	\$ 161,800	1618 employees
2		Percentage of Electric Employees	<u>55%</u>	Safety Department
3		Total Electric	<u>88,990</u>	Line 1 x Line 2
4		Percentage of Electric Employees reported to Common Functional Dept	10%	Labor Allocator (WPA-5a) * 15%
5		Allocation of Common to Electric	<u>16,224</u>	Line 1 x Line 4
6		2015 Individual Safety Recognition Awards \$100	<u>105,214</u>	Line 3 + Line 5
7		2015 Individual \$50 Award	2,700	54 employees
8		Percentage of Electric Employees	<u>41%</u>	Safety Department
9		Total Electric	<u>1,107</u>	Line 7 x Line 8
10		Percentage of Electric Employees reported to Common Functional Dept	15%	Labor Allocator (WPA-5a) * 22%
11		Allocation of Common to Electric	397	Line 7 x Line 10
12		2015 Individual Safety Recognition Awards \$50	<u>1,504</u>	Line 9 + Line 11
13	588	Total 2015 Individual Safety Recognition Awards	<u>\$ 106,718</u>	Line 6 + Line 12

Ameren Illinois Electric
Rate Case Expense Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.15

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	920	Rate Case Expenses - Affiliate Costs	\$ (18)	WPC-2.15
2	588	Rate Case Expenses - Affiliate Costs	<u>\$ 18</u>	

PURPOSE OF ADJUSTMENT

Adjust operating expenses to reclassify rate case charges charged to A&G from AMS affiliate to electric distribution expenses.

Ameren Illinois Electric
Workpaper Supporting Rate Case Expense Adjustment
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.15

Line No.	Account No. (A)	AMS Department (B)	General Nature of Services Provided (C)	Month (D)	Amount (E)
1	920-000	022-ALT-AMS-BCS	TXWK - Tax Work	Jun-15	\$ 1,241
2	920-000	022-ALT-AMS-BCS	TXWK - Tax Work	Jul-15	2,799
3	920-000	022-ALT-AMS-BCS	TXWK - Tax Work	Aug-15	934
4	920-000	022-ALT-AMS-BCS	TXWK - Tax Work	Nov-15	611
5	920-000	022-ALT-AMS-BCS	TXWK - Tax Work	Dec-15	5,605
6	920-000	05T - Tax	TXWK - Tax Work	May-15	2,832
7	920-000	05T - Tax	TXWK - Tax Work	Jun-15	1,041
8	920-000	05T - Tax	TXWK - Tax Work	Jul-15	159
9	920-000	05T - Tax	TXWK - Tax Work	Nov-15	3,076
10			Total to move to 588-008		<u>\$ 18,298</u>

Ameren Illinois Electric
Rider EDR Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.16

Line No.	Account No. (A)	Description (B)	Amount (C)	Jurisdictional Allocator (D)	Electric Distribution Amount (E)	Reference (F)
1	908	Rider EDR Expense Adjustment	\$ (78,267)	100%	\$ (78,267)	WPC-2.16
2		Total Account 908	<u>\$ (78,267)</u>	WPA-5a	<u>\$ (78,267)</u>	

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting Rider EDR Adjustment
 Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.16

Line No.	Account No. (A)	Month (B)	Amount (C)
		<u>Electric Rider EDR Expenses</u>	
1		January 2015	\$ 6,048,153
2		February 2015	6,378,471
3		March 2015	6,548,000
4		April 2015	6,078,473
5		May 2015	6,801,913
6		June 2015	10,329,493
7		July 2015	5,098,839
8		August 2015	7,711,146
9		September 2015	4,336,493
10		October 2015	4,677,547
11		November 2015	7,306,328
12		December 2015	6,951,742
13	908	Total 2015 Electric Rider EDR Expenses	<u>\$ 78,266,599</u>

Ameren Illinois Electric
Electric Distribution SC-10 - Transmission Adjustment
 Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-2.17

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	928	SC-10 Transmission Costs - Electric	\$ 690	WPC-2.17
2		Jurisdictional Allocator	90.51%	WPA-5a
3	928	SC-10 Transmission Costs - Electric Distribution	<u>\$ 625</u>	Line 1 x Line 2
4	928	Electric Distribution SC-10 Transmission Costs Adjustment	<u>\$ (625)</u>	

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Electric
Workpaper Supporting Electric Distribution SC 10 - Transmission Adjustment
Twelve Months Ended December 31, 2015

MFR Schedule WPC-2.17

<u>Line No.</u>	<u>Account No. (A)</u>	<u>Description (B)</u>	<u>Amount (C)</u>
1	928	SC10 - RTO Schedule 10-Cost Recovery Adder	\$ 690,187

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

MFR Schedule C-18

Amount Charged to Total Electric Operating Expense

Line No.	Type of Tax (A)	Basis for Allocation (B)	Test Year Allocator (C)	Amount Charged to Total Electric Operating Expense				Electric Distribution (H)	Ratemaking Adjustments (I)	Amount Included in Jurisdictional Operating Expense (J)
				2012 (D)	2013 (E)	2014 (F)	2015 (G)			
1	FEDERAL									
2	Insurance Contributions	Labor	90.51%	\$ 8,636	\$ 8,040	\$ 8,093	\$ 7,161	\$ 6,482	\$ (90)	\$ 6,392
3	Unemployment	Labor	90.51%	48	40	54	101	91	-	91
4	Fed Excise Tax- Use Tax	Labor	90.51%	3	2	2	3	3	-	3
5	STATE									
6	Illinois Unemployment	Labor	90.51%	945	1,093	457	382	346	-	346
7	Missouri Unemployment	Labor	90.51%	7	6	5	4	4	-	4
8	Franchise	Gross Plant	69.44%	1,550	1,539	1,561	1,572	1,091	-	1,091
9	Energy Assistance Charges	Distribution	100.00%	16,873	17,058	17,095	17,064	17,064	(17,064)	-
10	Illinois Electric Distribution Tax	Distribution	100.00%	44,531	40,048	43,705	41,919	41,919	-	41,919
11	Gross Receipts	Revenue	60.07%	10	(92)	150	240	144	-	144
12	Insurance Premium Tax	Gross Plant	69.44%	-	-	-	722	502	-	502
13	LOCAL									
14	Property Taxes	Gross Plant	69.44%	4,918	5,193	4,399	5,032	3,494	-	3,494
15	Municipal Utility Tax	Gross Plant	69.44%	60	43	48	49	34	(34)	-
16	St. Louis Earnings Tax	Labor	90.51%	11	15	19	20	18	-	18
17	TOTAL			<u>\$ 77,592</u>	<u>\$ 72,985</u>	<u>\$ 75,589</u>	<u>\$ 74,269</u>	<u>\$ 71,192</u>	<u>\$ (17,187)</u>	<u>\$ 54,004</u>
				WPC-18	WPC-18	WPC-18	WPC-18			

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

MFR Schedule WPC-18a

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

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

MFR Schedule WPC-18a

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

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

MFR Schedule WPC-18a

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

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

MFR Schedule WPC-18a

		Ameren Illinois Total				
		2015				
Line No.	Type of Tax (A)	Amount Charged to Operating Expense (Q)	Amount Charged to Clearing Accounts (R)	Amount Charged to Construction (S)	Amount Charged to Other (T)	Total Tax Recorded (U)
1	Energy Assistance Charges	\$ 17,064	\$ -	\$ -	\$ -	\$ 17,064
2	Electric Distribution Tax	41,919	-	-	-	41,919
3	FICA	7,161	-	7,353	-	14,514
4	Federal Unemployment Tax	101	-	(0)	-	101
5	Gross Receipts	240	-	-	-	240
6	Federal Misc - Use Tax	3	-	-	-	3
7	Insurance Premium Tax	722	-	-	-	722
8	IL Municipal Utility Tax	49	-	-	-	49
9	Property Taxes	5,032	-	-	-	5,032
10	Corporation Franchise Tax	1,572	-	-	-	1,572
13	Saint Louis Earnings Tax	20	-	-	-	20
11	Illinois Unemployment Tax	382	-	-	-	382
12	Missouri Unemployment Tax	4	-	-	-	4
13	TOTAL	<u>\$ 74,269</u>	<u>\$ -</u>	<u>\$ 7,353</u>	<u>\$ -</u>	<u>\$ 81,622</u>

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

MFR Schedule WPC-18b

Line No.	Month (A)	Real Estate Taxes Accrued			
		2012 Ameren Illinois Electric (B)	2013 Ameren Illinois Electric (C)	2014 Ameren Illinois Electric (D)	2015 Ameren Illinois Electric (E)
1	January	\$ 188	\$ 467	\$ 458	\$ 424
2	February	442	467	458	424
3	March	442	467	458	424
4	April	441	467	458	424
5	May	442	467	458	424
6	June	442	467	458	424
7	July	442	467	458	424
8	August	442	67	458	183
9	September	442	330	(248)	424
10	October	338	471	320	483
11	November	450	575	323	576
12	December	409	483	338	397
13	AVERAGE	<u>\$ 410</u>	<u>\$ 433</u>	<u>\$ 367</u>	<u>\$ 419</u>

Workpaper 8 Summary

<u>Line No.</u>	<u>ASP General and Intangible Plant Allocator</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
1	DS General and Intangible Plant (\$ in 000s)	438,471	Workpaper 8 Part 1 Col G Ln 16	Sch FR A-2 Col C Ln 24
2	Total General and Intangible Plant (\$ in 000s)	613,675	Workpaper 8 Part 1 Col K Ln 16	Sch FR A-2 Col C Ln 25
3	ASP General and Intangible Plant Allocator (%)	71.45%	Workpaper 8 Part 1 Col G Ln 17	Sch FR A-2 Col C Ln 26

Ameren Illinois Electric
 Workpaper Showing ASP Allocator Calculation Details

Workpaper 8 Part 1

Line No.	FERC Account (A)	Major (B)	Account Classification (C)	Description (D)	E. Production (E)	E. Transmission (F)	E. Distribution (G)	Gas (H)	Retired (I)	Other (J)	Total (K)
1	301	1301	Electric	Organization	\$ -	\$ 7,009	\$ 31,642	\$ 12,418	\$ -	\$ -	\$ 51,069
2	303	1303	Electric	Miscellaneous Intangible Plant	-	15,463,843	95,805,852	33,152,280	-	-	144,421,975
3				Gross Electric Intangible Plant	\$ -	\$ 15,470,852	\$ 95,837,494	\$ 33,164,698	\$ -	\$ -	\$ 144,473,044
4	389	1389	Electric	Land and Land Rights	\$ -	\$ 726,832	\$ 5,323,824	\$ 1,785,580	\$ 137,073	\$ -	7,973,310
5	390	1390	Electric	Structures and Improvements	-	16,800,678	109,645,804	36,528,011	1,217,208	206,229	164,397,930
6	391	1391	Electric	Office Furniture and Equipment	-	2,590,223	25,577,582	12,337,005	41,865	-	40,546,675
7	392	1392	Electric	Transportation Equipment	-	968,732	112,054,462	15,876,417	-	-	128,899,610
8	393	1393	Electric	Stores Equipment	-	556,452	2,599,823	1,044,633	39,305	-	4,240,212
9	394	1394	Electric	Tools, Shop, and Garage Equipment	-	3,678,539	20,182,718	4,698,164	164,052	-	28,723,473
10	395	1395	Electric	Laboratory Equipment	-	457,475	2,065,251	90,818	19,174	-	2,632,718
11	396	1396	Electric	Power Operated Equipment	-	158,936	10,920,403	1,425,717	-	-	12,505,055
12	397	1397	Electric	Communication Equipment	-	6,413,699	53,336,058	18,389,736	(321,585)	2,879	77,820,788
13	398	1398	Electric	Miscellaneous Equipment	-	163,951	927,751	370,511	-	-	1,462,213
14	399	1399	Electric	Other Tangible Property	-	-	-	-	-	-	-
15				Gross Electric General Plant	\$ -	\$ 32,515,518	\$ 342,633,676	\$ 92,546,592	\$ 1,297,091	\$ 209,108	\$ 469,201,985
16				Gross Electric G&I Plant	\$ -	\$ 47,986,369	\$ 438,471,170	\$ 125,711,291	\$ 1,297,091	\$ 209,108	\$ 613,675,029
17				ASP G&I Plant Allocator	0.00%	7.82%	71.45%	20.48%	0.21%	0.03%	100.00%

Ameren Illinois Electric
 Workpaper Showing ASP Allocator Calculation Details

Workpaper 8 Part 2

Line No.	FERC Account	Description	Allocator	E. Production	Transmission	Distribution	Gas	Retired	Other	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	391	Office Furniture and Equipment	CUSTOMER	-	-	1,429,359	946,867	-	-	2,376,225
32	391	Office Furniture and Equipment	E. DISTRIBUTION	-	-	1,272,713	-	-	-	1,272,713
33	391	Office Furniture and Equipment	E. TRANSMISSION	-	320,304	-	-	-	-	320,304
34	391	Office Furniture and Equipment	EMPALL	-	1,888,290	17,670,879	9,467,797	-	-	29,026,966
35	391	Office Furniture and Equipment	GAS	-	-	-	39,000	-	-	39,000
36	391	Office Furniture and Equipment	OMDG	-	-	2,246,719	881,755	-	-	3,128,474
37	391	Office Furniture and Equipment	OMTD	-	36,455	164,575	-	-	-	201,030
38	391	Office Furniture and Equipment	OMTDG	-	345,174	1,558,270	611,564	-	-	2,515,008
39	391	Office Furniture and Equipment	RETIRED	-	-	-	-	41,865	-	41,865
40	391	Office Furniture and Equipment	AMI	-	-	1,235,068	390,022	-	-	1,625,090
41			Sub-Total	-	2,590,223	25,577,582	12,337,005	41,865	-	40,546,675
42	392	Transportation Equipment	CUSTOMER	-	-	904	599	-	-	1,504
43	392	Transportation Equipment	E. DISTRIBUTION	-	-	89,890,364	-	-	-	89,890,364
44	392	Transportation Equipment	E. TRANSMISSION	-	69,705	-	-	-	-	69,705
45	392	Transportation Equipment	GAS	-	-	-	8,630,396	-	-	8,630,396
46	392	Transportation Equipment	OMDG	-	-	18,104,577	7,105,386	-	-	25,209,963
47	392	Transportation Equipment	OMTD	-	819,990	3,701,804	-	-	-	4,521,794
48	392	Transportation Equipment	OMTDG	-	79,038	356,812	140,036	-	-	575,885
49			Sub-Total	-	968,732	112,054,462	15,876,417	-	-	128,899,610
50	393	Stores Equipment	EMPALL	-	18,116	169,531	90,832	-	-	278,480
51	393	Stores Equipment	OMTDG	-	538,336	2,430,291	953,801	-	-	3,922,428
52	393	Stores Equipment	RETIRED	-	-	-	-	39,305	-	39,305
53			Sub-Total	-	556,452	2,599,823	1,044,633	39,305	-	4,240,212
54	394	Tools, Shop, and Garage Equipment	E. DISTRIBUTION	-	-	2,762,680	-	-	-	2,762,680
55	394	Tools, Shop, and Garage Equipment	EMPALL	-	6,291	58,870	31,541	-	-	96,702
56	394	Tools, Shop, and Garage Equipment	GAS	-	-	-	113,043	-	-	113,043
57	394	Tools, Shop, and Garage Equipment	OMDG	-	-	26,148	10,262	-	-	36,409
58	394	Tools, Shop, and Garage Equipment	OMTD	-	1,242,842	5,610,752	-	-	-	6,853,595
59	394	Tools, Shop, and Garage Equipment	OMTDG	-	2,429,406	10,967,435	4,304,318	-	-	17,701,158
60	394	Tools, Shop, and Garage Equipment	RETIRED	-	-	-	-	164,052	-	164,052
61	394	Tools, Shop, and Garage Equipment	AMI	-	-	756,834	239,000	-	-	995,834
62			Sub-Total	-	3,678,539	20,182,718	4,698,164	164,052	-	28,723,473

Ameren Illinois Electric
 Workpaper Showing ASP Allocator Calculation Details

Workpaper 8 Part 2

Line No.	FERC Account	Description	Allocator	E. Production	Transmission	Distribution	Gas	Retired	Other	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
63	395	Laboratory Equipment	GAS	-	-	-	83,954	-	-	83,954
64	395	Laboratory Equipment	OMTD	-	453,601	2,047,760	-	-	-	2,501,361
65	395	Laboratory Equipment	OMTDG	-	3,874	17,491	6,864	-	-	28,230
66	395	Laboratory Equipment	RETIRED	-	-	-	-	19,174	-	19,174
67		Sub-Total		-	457,475	2,065,251	90,818	19,174	-	2,632,718
68	396	Power Operated Equipment	E. DISTRIBUTION	-	-	9,162,850	-	-	-	9,162,850
69	396	Power Operated Equipment	E. TRANSMISSION	-	27,008	-	-	-	-	27,008
70	396	Power Operated Equipment	GAS	-	-	-	943,133	-	-	943,133
71	396	Power Operated Equipment	OMDG	-	-	1,161,969	456,031	-	-	1,618,000
72	396	Power Operated Equipment	OMTD	-	116,941	527,925	-	-	-	644,867
73	396	Power Operated Equipment	OMTDG	-	14,987	67,658	26,553	-	-	109,198
74		Sub-Total		-	158,936	10,920,403	1,425,717	-	-	12,505,055
75	397	Communication Equipment	CUSTOMER	-	-	3,066,743	2,031,539	-	-	5,098,283
76	397	Communication Equipment	E. DISTRIBUTION	-	-	8,291,868	-	-	-	8,291,868
77	397	Communication Equipment	E. TRANSMISSION	-	598,175	-	-	-	-	598,175
78	397	Communication Equipment	EMPALL	-	959,759	8,981,554	4,812,185	-	-	14,753,498
79	397	Communication Equipment	GAS	-	-	-	102,615	-	-	102,615
80	397	Communication Equipment	OMDG	-	-	1,469,655	576,786	-	-	2,046,441
81	397	Communication Equipment	OMTD	-	434,669	1,962,291	-	-	-	2,396,960
82	397	Communication Equipment	OMTDG	-	4,420,116	19,954,403	7,831,375	-	-	32,205,895
83	397	Communication Equipment	RETIRED	-	-	-	-	(321,585)	-	(321,585)
84	397	Communication Equipment	WASHINGTON BLDG	-	981	6,684	2,754	-	2,879	13,298
85	397	Communication Equipment	AMI	-	-	9,602,858	3,032,481	-	-	12,635,340
86		Sub-Total		-	6,413,699	53,336,058	18,389,736	(321,585)	2,879	77,820,788
87	398	Miscellaneous Equipment	CUSTOMER	-	-	5,911	3,916	-	-	9,827
88	398	Miscellaneous Equipment	E. DISTRIBUTION	-	-	6,703	-	-	-	6,703
89	398	Miscellaneous Equipment	EMPALL	-	36,127	338,079	181,138	-	-	555,343
90	398	Miscellaneous Equipment	OMTD	-	23,150	104,510	-	-	-	127,660
91	398	Miscellaneous Equipment	OMTDG	-	104,674	472,548	185,458	-	-	762,680
92		Sub-Total		-	163,951	927,751	370,511	-	-	1,462,213
93		GRAND TOTAL		-	47,986,369	438,471,170	125,711,291	1,297,091	209,108	613,675,029

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Ameren Illinois Electric
 Workpaper Showing ASP Allocator Calculation Details

Workpaper 8 Part 3

Line No.	Allocator (A)	E. Production (B)	E. Transmission (C)	E. Distribution (D)	Gas (E)	Retired (F)	Other (G)	Total (H)
1	CUSTOMER	0.00%	0.00%	60.15%	39.85%	0.00%	0.00%	100.00%
2	E. DISTRIBUTION	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
3	E. PRODUCTION	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
4	E. TRANSMISSION	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
5	EMPALL	0.00%	6.51%	60.88%	32.62%	0.00%	0.00%	100.00%
6	GAS	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
7	OMDG	0.00%	0.00%	71.82%	28.18%	0.00%	0.00%	100.00%
8	OMTD	0.00%	18.13%	81.87%	0.00%	0.00%	0.00%	100.00%
9	OMTDG	0.00%	13.72%	61.96%	24.32%	0.00%	0.00%	100.00%
10	RETIRED	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
11	WASHINGTON BLDG	0.00%	7.38%	50.26%	20.71%	0.00%	21.65%	100.00%
12	AMI	0.00%	0.00%	76.00%	24.00%	0.00%	0.00%	100.00%

Workpaper 9 Summary

<u>Line No.</u>	<u>Tax Adjustment Information</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source (Part 285 Schedule)</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
1	Amortization of ITCs	\$ (580)	C-5.5 Col D Ln 20	App 9 Col C Ln 1
2	Other Tax Adjs to Income If Any	(525)	C-5.2 Col D Ln 54 + Ln 65	App 9 Col C Ln 2

Ameren Illinois Electric
Investment Tax and Job Development Credits
 For the Twelve Months Ended December 31, 2015
 (\$000s)

MFR Schedule C-5.5

Line No.	Vintage Year (A)	Total Electric			
		Beginning Balance (B)	Additions (C)	Amortization (D)	Ending Balance (E)
1	1973	\$ -	\$ -	\$ -	\$ -
2	1974	-	-	-	-
3	1975	-	-	-	-
4	1976	26	-	26	-
5	1977	63	-	32	31
6	1978	96	-	32	64
7	1979	138	-	34	104
8	1980	208	-	42	166
9	1981	164	-	27	137
10	1982	291	-	42	249
11	1983	355	-	103	252
12	1984	259	-	74	185
13	1985	536	-	124	412
14	1986	285	-	43	242
15	1987	13	-	1	12
16	1988	3	-	-	3
17	1989	-	-	-	-
18	1990	-	-	-	-
19	1991	2	-	-	2
20	Total	<u>\$ 2,439</u>	<u>\$ -</u>	<u>\$ 580</u>	<u>\$ 1,859</u>
21	Jurisdictional Allocation	<u>69.44%</u>	<u>69.44%</u>	<u>69.44%</u>	<u>69.44%</u>
22	Jurisdictional	<u>\$ 1,694</u>	<u>\$ -</u>	<u>\$ 403</u>	<u>\$ 1,291</u>

Ameren Illinois Electric
Deferred Income Tax Expense
 For the Twelve Months Ended December 31, 2015

MFR Schedule C-5.2

Line No.	Deferred Tax Items (A)	Electric (B)	Other (C)	Jurisdictional (D)
1	ARO Liability	\$ (27,353)	\$ 27,353	\$ - Other
2	Active VEBA	653,123	(653,123)	- Other
3	Change in Injuries and Damages Reserve	4,557,182	(4,557,182)	- Other
4	Change in Legal Expense Reserve	(24,545)	24,545	- Other
5	Change in Uncollectible Accounts	77,541	(77,541)	- Other
6	Deferred Compensation	778,887	(778,887)	- Other
7	Employee Bonus Accrual	(3,678,968)	3,678,968	- Other
8	FAS 106 Book/Tax (OPEB)	11,378,928	(11,378,928)	- Other
9	FAS 106-2, Part D, Medicare Prescription	1,702,998	(1,702,998)	- Other
10	Merger Costs - Debt Integration Costs	42,004	(42,004)	- Other
11	Over/Under Accrual of Gross Receipts Tax	-	-	- Other
12	Over/Under Accrual of Property Tax	-	-	- Other
13	Pension Expense Allowed/Disallowed	23,551,270	(23,551,270)	- Other
14	Purchase Account (IPC) - Class VI Tax	-	-	- Other
15	Purchase Account (IPC) - Class VI Book	(5,711,961)	5,711,961	- Other
16	Purchase Account - Post Closing Deductions	9,742,905	(9,742,905)	- Other
17	Purchase Account - OPEB	(5,217,658)	5,217,658	- Other
18	Purchase Account - Pension	(5,266,857)	5,266,857	- Other
19	Purchase Account - Contingent Liability	24,469,320	(24,469,320)	- Other
20	Purchase Account - Goodwill	-	-	- Other
21	Severance Rate Case Settlement	-	-	- Other
22	Tax Depreciation Step Up - Metro	1,357,915	(414,971)	942,944 Plant
23	Tax Reserve Interest - Current	(364,729)	364,729	- Other
24	Tax Reserve Interest - Non Current	(13,408)	13,408	- Other
25	Vacation Pay Accrual	-	-	- Other
26	Automated Meter Reading Equipment	(1,317,996)	402,772	(915,224) Plant
27	Casualty Loss 481a Adjustment	(9,983,580)	3,050,923	(6,932,657) Plant
28	Section 174 - Research and Development	-	-	- Plant
29	Book Depreciation on PA - Plant	607,637	(607,637)	- Other
30	Book Loss on Reacquired Debt	(7,222,475)	2,207,146	(5,015,329) Plant
31	Rate Case Expense	-	-	- Other
32	Illinois Bad Debt Tracker	567,772	(567,772)	- Other
33	Merger Initiatives	(1,227,755)	1,227,755	- Other
34	Payroll Tax Adjustment	-	-	- Other

Ameren Illinois Electric
Deferred Income Tax Expense
 For the Twelve Months Ended December 31, 2015

MFR Schedule C-5.2

Line No.	Deferred Tax Items (A)	Electric (B)	Other (C)	Jurisdictional (D)
35	Rabbi Trust	-	-	- Other
36	Prepaid Insurance (12 Month Rule)	(43,508)	43,508	- Other
37	Renewable Energy Compliance Cost	(3,941,440)	3,941,440	- Other
38	Sec 1502 Adj to Pension and OPEB	(10,920)	10,920	- Other
39	Reg Asset/Liability Rev Recon Adjustment	(1,651,743)	1,651,743	- Other
40	Other Reg Assets and Liabilities	14,852,414	(14,852,414)	- Other
41	Other Reg Assets and Liabilities (storm costs)	6,577,293	-	6,577,293 Distribution
42	Total Temporary Differences at IL 7.75%	55,212,293	(60,555,266)	(5,342,973)
43	Plant Temporary Differences Federal	423,975,471	(129,564,410)	294,411,061 Plant
44	Total Temporary Differences at IL 7.730576%	423,975,471	(129,564,410)	294,411,061
45	ARO Liability	(187,098)	187,098	- Other
46	Change in Injuries and Damages Reserve	203,797	(203,797)	- Other
47	Deferred Compensation	5,259	(5,259)	- Other
48	Obsolete Supplies Reserve	3,438	(1,051)	2,387 Plant
49	Book Loss on Reacquired Debt	353,572	(108,050)	245,522 Plant
50	FAS 158 Reversal	(15,223,536)	15,223,536	- Other
51	Total Temporary Differences at IL 7.3%	(14,844,568)	15,092,478	247,910
52		Various Rate	Various Rate	32.288%
53	DIT Expense(Benefit) on Temporary Differences - Federal	150,289,749	(56,876,845)	93,412,904
54	Blended rate adjustment		282,785	282,785
55	Plant Reg. Asset/Liability Amortization	6,722,939	(6,722,939)	- Other
56	IL Rate Change	(1,270)	1,270	- Other
57	Federal Net Operating Loss	(2,822,075)	2,822,075	- Other

Ameren Illinois Electric
Deferred Income Tax Expense
 For the Twelve Months Ended December 31, 2015

MFR Schedule C-5.2

Line No.	Deferred Tax Items (A)	Electric (B)	Other (C)	Jurisdictional (D)
58	FIN 48 Adjustments	139	(139)	- Other
59	Tax Law Change (Medicare Part D)	-	-	- Other
60	Return and other adjustments	13,010,177	(13,010,177)	- Other
61	Accum. Deferred Investment Tax Credit (a/c 255)	(579,836)	177,194	(402,642) Plant
62	Deferred Income Tax Expense(Benefit) - Federal	166,619,823	(73,326,776)	93,293,047
63		Various Rate	Various Rate	7.75%
64	DIT Expense(Benefit) on Temporary Differences - State	34,943,919	(12,521,929)	22,421,990
65	Blended rate adjustment		(807,956)	(807,956)
66	Bonus Modification	(9,600,642)	9,600,642	- Other
67	Plant Reg. Asset/Liability Amortization	(7,212,272)	7,212,272	- Other
68	IL Rate Change	3,630	(3,630)	- Other
69	State Net Operating Loss	7,243,669	(7,243,669)	- Other
70	FIN 48 Adjustments	584,220	(584,220)	- Other
71	Tax Law Change (Medicare Part D)	-	-	- Other
72	Illinois Coal Credit	(364,837)	364,837	- Other
73	Return and other adjustments	2,516,957	(2,516,957)	- Other
74	Deferred Income Tax Expense(Benefit) - State	28,114,644	(6,500,610)	21,614,034
75	Total Deferred Income Tax Expense(Benefit)	<u>\$ 194,734,467</u>	<u>\$ (79,827,386)</u>	<u>\$ 114,907,081</u>

NOTES

Allocation Factors Used:

Plant 69.44% From WPA-5a, Col. (D), Line 4

Workpaper 10 Summary

<u>Line No.</u>	<u>Other Revenue</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
1	Other Adjustments to Delivery Service Revenues	\$ -	Workpaper 10 Part 1 Col B Ln 5	Sch FR A-3 Col C Ln 16
2	Total FERC Acct 450 - FERC Fm 1 Pg 300 Col B Ln 16 Entered in Col B	(5,953)	WPC-23 Col E Ln 2	App 10 Col C Ln 1
3	Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Entered in Col B	(139)	WPC-23 Col E Ln 9	App 10 Col C Ln 2
4	Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Entered in Col B	(10,706)	WPC-23 Col E Ln 17	App 10 Col C Ln 3
5	Total FERC Acct 456/457 - FERC Fm 1 Pg 300 Col B Ln 21 + Ln 22 Entered in Col B	(15,179)	WPC-23 Col E Ln 98 + 99	App 10 Col C Ln 4

Ameren Illinois Electric
Other Adjustments to Delivery Service Revenues

Workpaper 10 Part 1

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

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

MFR Schedule C-23

Line No.	Account No. (A)	Account Description (B)	2012 (C)	2013 (D)	2014 (E)	2015 (F)	Electric Distribution (G)
1	450	Forfeited Discounts	\$ 11,085	\$ 9,409	\$ 6,220	\$ 5,953	\$ 5,953
2	451	Miscellaneous Service Revenues	647	(240)	178	139	139
3	453	Sales of Water and Water Power	-	-	-	-	-
4	454	Rent from Electric Property	10,601	10,245	11,237	12,589	10,706
5	455	Interdepartmental Rents	-	-	-	-	-
6	456/457	Other Electric Revenues (incl. InterCompany Revenues)	100,255	118,993	154,174	165,175	15,179
7		Total	<u>\$ 122,588</u>	<u>\$ 138,407</u>	<u>\$ 171,808</u>	<u>\$ 183,855</u>	<u>\$ 31,976</u>

WPC-23

Ameren Illinois Electric
Workpaper Supporting Miscellaneous Operating Revenues
 For the Twelve Months Ended December 31, 2015

MFR Schedule WPC-23

Line No.	Account No. (A)	Account Description (B)	Per Books (C)	Allocated to Distribution (D)	Electric Distribution Amount (E)	Notes (F)
1	450000	Forfeited Discounts	\$ (5,953)	100.00%	\$ (5,953)	Distribution
2		Total FERC Acct 450 - FERC Fm 1 Pg 300 Col B Ln 16 Entered in Col C	(5,953)		(5,953)	
3	451001	Misc Svc Rev - Change/Connect/Disconnect Fee	(103)	100.00%	(103)	Distribution
4	451002	Net Metering Interconnection Fee	(8)	100.00%	(8)	Distribution
5	451005	Misc Svc Rev - Customer Installation Trouble Call	(0)	100.00%	(0)	Distribution
6	451006	Misc Svc Rev - Customer Install Other Work	(17)	100.00%	(17)	Distribution
7	451008	Misc Svc Rev - Switching Fee Deregulation	(0)	100.00%	(0)	Distribution
8	451009	CATV Pole Loading Administration Fee	(11)	100.00%	(11)	Distribution
9		Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Entered in Col C	(139)		(139)	
10	454001	Rentals - Pole Space	(4,780)	100.00%	(4,780)	Distribution
11	454002	Rentals - Other	(538)	71.45%	(384)	General Plant Allocation
12	454004	Rentals - Agriculture Lands	(81)	71.45%	(58)	General Plant Allocation
13	454006	Rentals - Facilities Interchange Customers	(1,005)	0.00%	-	Transmission
14	454007	Rentals - Facilities Other Customers	(3,728)	100.00%	(3,728)	Distribution
15	454AMS	Rentals - Facilities AMS	(2,435)	71.45%	(1,740)	General Plant Allocation
16	454UEC	Rentals - Facilities UEC	(23)	71.45%	(17)	General Plant Allocation
17		Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Entered in Col C	(12,589)		(10,706)	
18	456001	Other Electric Revenue	(26)	69.44%	(18)	Net Plant with General Plant - Electric Only
19	456005	Overhead Bill Other Party	(448)	90.51%	(406)	Electric T&D Labor Allocation
20	456007	Collect and Remit Taxes	(1,012)	100.00%	(1,012)	MUT Administrative Fee - Distribution
21	456010	Miscellaneous Billings	(288)	71.45%	(206)	General Plant Allocation
22	456011	Miscellaneous Bill Adjustments	(30)	100.00%	(30)	Distribution
23	456048	Renewable Energy Compliance RECC	3,941	0.00%	-	Other
24	456050	TAC Testing Application Fee	(0)	100.00%	(0)	Distribution
25	456051	Technical Applications Center Revenue	(42)	100.00%	(42)	Distribution
26	456060	Electric Convenience Fees	(13)	100.00%	(13)	Distribution
27	456100	Transmission of Electricity to Others	(26,448)	0.00%	-	Transmission
28	4561TU	Transmission Schedule True-Ups (456-100)	(4,856)	0.00%	-	Transmission

Ameren Illinois Electric
Workpaper Supporting Miscellaneous Operating Revenues
 For the Twelve Months Ended December 31, 2015

MFR Schedule WPC-23

Line No.	Account No.	Account Description	Per Books	Allocated to Distribution	Electric Distribution Amount	Notes
	(A)	(B)	(C)	(D)	(E)	(F)
29	456AGE	Agera Energy	(49)	0.00%	-	Transmission
30	456AMB	AMBIT Energy	(782)	0.00%	-	Transmission
31	456APW	American Powernet	(86)	0.00%	-	Transmission
32	456BES	Bluestar Energy Services	(1,922)	0.00%	-	Transmission
33	456BIL	Company Use Billing	1	0.00%	-	Other
34	456BOC	BOC Energy Services	(475)	0.00%	-	Transmission
35	456CHA	Champion Energy	(1,215)	0.00%	-	Transmission
36	456CLV	Clearview Electric	(281)	0.00%	-	Transmission
37	456CNE	CNEI	(10,120)	0.00%	-	Transmission
38	456COC	Conoco, INC	(3,902)	0.00%	-	Transmission
39	456COM	Commerce Energy dba Tara Energy	(12)	0.00%	-	Transmission
40	456CTP	Caterpillar Company	(19)	100.00%	(19)	Wholesale Distribution Facility Charge
41	456DNP	Dynegy Power Marketing	(627)	100.00%	(627)	Wholesale Distribution Facility Charge
42	456DNR	Dominion Retail	1	0.00%	-	Transmission
43	456DTE	DTE Energy - Detroit Trading Company	(1)	0.00%	-	Transmission
44	456EED	Rider EEDR Revenues	(1,827)	0.00%	-	Other
45	456EEU	Rider EEDR Revenue - Unbilled	514	0.00%	-	Other
46	456EIP	EDF Industrial Power Service	(501)	0.00%	-	Transmission
47	456ELI	Eligo Energy	(7)	0.00%	-	Transmission
48	456ESP	Energy Service Providers	(703)	0.00%	-	Transmission
49	456EXO	Exolon Energy	(849)	0.00%	-	Transmission
50	456FFD	City of Fairfield	-	0.00%	-	Transmission
51	456FIR	First Energy	(4,945)	0.00%	-	Transmission
52	456FTR	FTR Energy Services	(6)	0.00%	-	Transmission
53	456GBC	GBC Metals	(602)	0.00%	-	Transmission
54	456GLA	Glacial Energy	(112)	0.00%	-	Transmission
55	456IME	Illinois Municipal Electric Association	(3,368)	100.00%	(3,368)	Wholesale Distribution Facility Charge
56	456IME	Illinois Municipal Electric Association	(6,613)	0.00%	-	Transmission
57	456IPH	Illinois Power Holding	(37,174)	0.00%	-	Transmission
58	456IRO	Iron Energy LLC	(313)	0.00%	-	Transmission
59	456LIB	Liberty Power	(2,217)	0.00%	-	Transmission
60	456MAE	MidAmerican Energy Company	(3,345)	0.00%	-	Transmission
61	456MIS	MISO	(2,490)	0.00%	-	Transmission

Ameren Illinois Electric
Workpaper Supporting Miscellaneous Operating Revenues
 For the Twelve Months Ended December 31, 2015

MFR Schedule WPC-23

Line No.	Account No.	Account Description	Per Books	Allocated to Distribution	Electric Distribution Amount	Notes
	(A)	(B)	(C)	(D)	(E)	(F)
62	456MTC	City of Mt. Carmel	(99)	100.00%	(99)	Wholesale Distribution Facility Charge
63	456MTC	City of Mt. Carmel	(419)	0.00%	-	Transmission
64	456NDE	Nordic Energy Services	(1,317)	0.00%	-	Transmission
65	456NEE	Next Era Energy	(814)	0.00%	-	Transmission
66	456NEW	City of Newton	(94)	100.00%	(94)	Wholesale Distribution Facility Charge
67	456NEW	City of Newton	(111)	0.00%	-	Transmission
68	456NOR	Norris Electric	(803)	100.00%	(803)	Wholesale Distribution Facility Charge
69	456NOR	Norris Electric	(1,390)	0.00%	-	Transmission
70	456PAL	Palmco Power	(170)	0.00%	-	Transmission
71	456PRA	Prairieland Services	(1,321)	0.00%	-	Transmission
72	456PUB	Public Power	(68)	0.00%	-	Transmission
73	456REA	Realgy	(435)	0.00%	-	Transmission
74	456SEP	Sempra Energy Trading Company	(3,626)	0.00%	-	Transmission
75	456SIP	Southern IL Power Coop	(1,760)	100.00%	(1,760)	Wholesale Distribution Facility Charge
76	456SIP	Southern IL Power Coop	(2,690)	0.00%	-	Transmission
77	456SLC	Street Light Change Out	(1)	100.00%	(1)	Wholesale Distribution Facility Charge
78	456SMA	Smart Energy	(1,099)	0.00%	-	Transmission
79	456SOY	Soyland Coop	(2,741)	100.00%	(2,741)	Wholesale Distribution Facility Charge
80	456SOY	Soyland Coop	(5,373)	0.00%	-	Transmission
81	456STR	Strategic Energy	(9,146)	0.00%	-	Transmission
82	456SUE	Suez Energy Marketing	(352)	0.00%	-	Transmission
83	456SWC	Southwestern Electric Coop	(1,124)	100.00%	(1,124)	Wholesale Distribution Facility Charge
84	456SWC	Southwestern Electric Coop	(1,802)	0.00%	-	Transmission
85	456TPG	Term Power & Gas	-	0.00%	-	Transmission
86	456TRE	Texas Retail Energy	(840)	0.00%	-	Transmission
87	456VDE	Viridian Energy	(142)	0.00%	-	Transmission
88	456WPS	Western Power Services	(6,440)	0.00%	-	Transmission
89	456WVP	Wabash Valley Power Assoc	(2,121)	100.00%	(2,121)	Wholesale Distribution Facility Charge
90	456WVP	Wabash Valley Power Assoc	(3,401)	0.00%	-	Transmission
91	456WWC	Wayne-White Electric Coop	(621)	100.00%	(621)	Wholesale Distribution Facility Charge
92	456WWC	Wayne-White Electric Coop	(1,489)	0.00%	-	Transmission
93	456XOO	Other Electric Rev - Xoom Energy	(41)	0.00%	-	Transmission
94		Total FERC Acct 456 entered in Column C	<u>(165,122)</u>		<u>(15,105)</u>	
95	457320	Serv to Assoc - I/B Bill - UEC	(45)	90.51%	(41)	Electric T&D Labor Allocation
96	4573TN	Serv to Assoc - I/B Bill - ITC	(7)	90.51%	(6)	Electric T&D Labor Allocation

Ameren Illinois Electric
Workpaper Supporting Miscellaneous Operating Revenues
 For the Twelve Months Ended December 31, 2015

MFR Schedule WPC-23

Line No.	Account No. (A)	Account Description (B)	Per Books (C)	Allocated to Distribution (D)	Electric Distribution Amount (E)	Notes (F)
97		Total FERC Acct 457 entered in Column C	<u>(52)</u>		<u>(47)</u>	
98		Total FERC Fm 1 Pg 300 Col b Ln 21-22 Entered in Col C	<u>(165,175)</u>		<u>(15,153)</u>	
99	449WHS	Wholesale Distribution Facility Charge Adjustment [1]	-	100.00%	(26)	Wholesale Distribution Facility Charge Refunds
100		Total Other Operating Revenues FERC Accts 450-457.2 - FERC Fm 1 Pg 300 Col B Ln 16 thru Ln 25 Entered in Col C	<u>\$ (183,855)</u>		<u>\$ (31,976)</u>	

NOTES

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

Workpaper 11 Summary

<u>Line No.</u>	<u>Revenue Allocator Calculation</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
1	DS Total Sales of Electricity (\$ in 000s)	901,432	Workpaper 11 Part 1 Col C Ln 21	Sch FR A-2 Col C Ln 21
2	Total Sales of Electricity (\$ in 000s)	1,500,650	Workpaper 11 Part 1 Col C Ln 25 [1]	Sch FR A-2 Col C Ln 22
3	Revenue Allocator (%)	60.07%	Workpaper 11 Part 1 Col C Ln 26	Sch FR A-2 Col C Ln 23

Notes:

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

Ameren Illinois Electric
Revenue Allocation Calculation
(\$000s)

Workpaper 11 Part 1

Line No.	FERC Account (A)	Function (B)	Total (C)
1	DS Revenues		
2	FERC Account	Function	Total
2	440-Residential sales		
3		Distribution	(542,342,102)
3		Other	(58,425,052)
4		Production	(222,741,697)
4		Transmission	(34,837,320)
5	440-Residential Sales Total		(858,346,171)
5	442-Commercial and Industrial sales		
6		Distribution	(283,380,827)
6		Other	(38,341,759)
7		Production	(134,214,490)
7		Transmission	(18,498,573)
8	442-Commercial Sales Total		(474,435,649)
8	442-Industrial Sales		
9		Distribution	(48,768,164)
9		Other	(12,866,541)
10		Production	(48,630,069)
10		Transmission	(6,448,918)
11	442-Industrial Sales Total		(116,713,692)
11	444-Public street and highway lighting		
12		Distribution	(16,494,373)
12		Other	5,200,458
13		Production	(4,949,663)
13		Transmission	(632,112)
14	444-Public Street and Highway Lighting Total		(16,875,690)
14	445-Other sales to public authorities		
15		Distribution	(10,446,470)
15		Other	(1,169,551)
16		Production	(3,247,913)
16		Transmission	(436,991)
17	445-Other Sales to Public Authorities Total		(15,300,925)
17	447-Sales for resale		
18		Distribution	-
18		Other	-
19		Production	(18,978,089)
19		Transmission	-
20	447-Sales for Resale Total		(18,978,089)
20	Grand Total		(1,393,610,640)
21		Distribution	(901,431,936)
22		Other	(105,602,445)
23		Production	(432,761,921)
24		Transmission	(60,853,914)
25		Total	(1,500,650,216)
26		Distribution	60.07%
27		Other	7.04%
28		Production	28.84%
29		Transmission	4.06%
30		Total	100.00%

Ameren Illinois Electric
Revenue Allocation Activity and Consumption Type Mapping

Workpaper 11 Part 2

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

Ameren Illinois Electric
Revenue Allocation Activity and Consumption Type Mapping

Workpaper 11 Part 2

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

Ameren Illinois Electric
Revenue Allocation Activity and Consumption Type Mapping

Workpaper 11 Part 2

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

Ameren Illinois Electric
Revenue Allocation Activity and Consumption Type Mapping

Workpaper 11 Part 2

RR12	IL REVENUE REQUIREMENT AMORT-2012	Distribution
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SCON TABLE		
1	1 Energy	Production
2	2 Customer Charge	Distribution
3	3 Energy - Base	Production
5	Demand	Production
9	9 Energy Adjustment - Total	Production
53	Fuel Charge	Production
RM	Com Elect Environmental Adj	Other
5F	5F Local Gvmt Compliance Adj Fixed (1)	Other
A9	A9 Illinois Infrastructure Tax	Other
BE	BE Taxable Lighting Charge - Non-Calendar	Distribution
CA	CA Lighting Charge - Illinois - Non-Calendar	Distribution
GV	GV Local Government Compliance Adj (1)	Other
GW	GW Excess Municipal Franchise Compensation Adj (1)	Other
7N	Excess Muni Franchise Fixed Chg Electric	Other
I2	I2 Renewable Energy	Other
I3	I3 Energy Assistance	Other
IC	IC Instrument Funding Charge Credit	Other
IF	IF Instrument Funding Charge	Other
IX	IX Instrument Funding Charge Excess	Other
SQ	SQ Single Bill Option Credit	Distribution
SR	SR Decommissioning Adjustment	Production
6	6 Energy - Hours Use Billing	Production
CT	CT TOD Customer Charge	Distribution
KW	KW Distribution Capacity Charge	Distribution
OP	OP Time-Of-Use Energy Credit	Production
SQ	Single Bill Option Credit	Distribution
TU	TU Transformation Charge	Distribution
WX	WX Adj to Maximum Energy Chg	Production
I9	I9 UG Cable in Dirt Charge	Distribution
K1	K1 Boundary Line Energy Charge (2)	Production
A4	Illinois Public Utilities Tax	Other
ZD	Non rev prin value	Other
ZE	Rev prin value	Other

Workpaper 12 Summary

<u>Line No.</u>	<u>Short-Term Debt</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
	<u>Base Year</u>			
1	Short-Term Debt Balance (\$ in 000s)	\$ -	WPC-5.4 Col B Ln 2	Sch FR D-1 Col C Ln 8
2	Cost of Short-Term Debt (%)	0.00%	WP (D-2) 2	Sch FR D-1 Col C Ln 20
3	Total Cost of Credit Facilities (\$ in 000s)	\$ 1,802	WP (D-1) 3	Sch FR D-1 Col C Ln 22
	<u>Reconciliation</u>			
4	Short-Term Debt Balance (\$ in 000s)	\$ -	WPC-5.4 Col B Ln 2	Sch FR D-1 Col D Ln 8
5	Cost of Short-Term Debt (%)	0.00%	WP (D-2) 2	Sch FR D-1 Col D Ln 20
6	Total Cost of Credit Facilities (\$ in 000s)	\$ 1,802	WP (D-1) 3	Sch FR D-1 Col D Ln 22

Ameren Illinois Electric
Workpaper Supporting Interest Synchronization
 For the Twelve Months Ended December 31, 2015

MFR Schedule WPC-5.4

Line No.	Type of Capital (A)	Amount (B)	Proportion of Total (C)	Cost of Each Type (D)	Cost (E)
<u>BASE YEAR</u>					
1	Long Term Debt	\$ 2,257,403,277	48.76%	5.87%	2.86%
2	Short Term Debt	-	0.00%	0.00%	0.00%
3	Preferred Stock	57,461,407	1.24%	4.98%	0.06%
4	Common Stock	2,314,864,684	50.00%	8.64%	4.32%
5	Bank Facility Fees				0.04%
6	Total	<u>\$ 4,629,729,368</u>	<u>100.00%</u>		<u>7.28%</u>
<u>RECONCILIATION YEAR</u>					
7	Long Term Debt	\$ 2,257,403,277	48.76%	5.87%	2.86%
8	Short Term Debt	-	0.00%	0.00%	0.00%
9	Preferred Stock	57,461,407	1.24%	4.98%	0.06%
10	Common Stock	2,314,864,684	50.00%	8.64%	4.32%
11	Bank Facility Fees				0.04%
12	Total	<u>\$ 4,629,729,368</u>	<u>100.00%</u>		<u>7.28%</u>

AMEREN ILLINOIS COMPANY
Historical Short-Term Debt and Cash Data

MONTH	BALANCE OF GROSS SHORT TERM DEBT	TYPE OF BORROWING	MONEY POOL BORROWINGS			COMMERCIAL PAPER BORROWINGS						TOTAL NET ST DEBT						Cash & Equivalents
			AMOUNT OUTSTANDING	% OF TOTAL STD	INTEREST RATE	AMOUNT OUTSTANDING	% OF TOTAL STD	INTEREST RATE	TRADE DATE	MATURITY	AVG LENGTH IN DAYS	MONEY POOL CONTRIBUTIONS	TOTAL OUTSTANDING	AVG ORIGINAL DAYS TO MATURITY	WEIGHTED AVG INT RATE	INTEREST REQUIREMENT	COST OF ST DEBT	
January 2015	\$ 48,500,000	multiple	\$ 22,500,000	46.4%	0.09%	\$ 26,000,000	53.6%	0.400%	1/30/2015	2/2/2015	3.0	\$ -	\$ 48,500,000	2.1	0.256%	\$ 10,212	0.256%	\$ 800,000
February	\$ 16,500,000	commercial paper	\$ -	0.0%		\$ 16,500,000	100.0%	0.450%	2/27/2015	2/2/2015	3.0	\$ -	\$ 16,500,000	3.0	0.450%	\$ 6,103	0.450%	\$ 400,000
March	\$ -		\$ -			\$ -						\$ 32,500,000	\$ -	-	\$ -		\$ 200,000	
April	\$ -		\$ -			\$ -						\$ 52,200,000	\$ -	-	\$ -		\$ 14,500,000	
May	\$ -		\$ -			\$ -						\$ 32,500,000	\$ -	-	\$ -		\$ 2,700,000	
June	\$ 36,700,000	multiple	\$ 24,600,000	67.0%	0.09%	\$ 12,100,000	33.0%	0.450%	6/30/2015	7/1/2015	1.0	\$ -	\$ 36,700,000	1.0	0.209%	\$ 6,295	0.209%	\$ -
July	\$ 66,900,000	money pool	\$ 66,900,000	100.0%	0.08%	\$ -	0.0%					\$ -	\$ 66,900,000	1.0	0.080%	\$ 4,399	0.080%	\$ 100,000
August	\$ 77,500,000	money pool	\$ 77,500,000	100.0%	0.10%	\$ -	0.0%					\$ -	\$ 77,500,000	1.0	0.100%	\$ 6,370	0.100%	\$ 200,000
September	\$ 121,900,000	money pool	\$ 121,900,000	100.0%	0.12%	\$ -	0.0%					\$ -	\$ 121,900,000	1.0	0.120%	\$ 12,023	0.120%	\$ 200,000
October	\$ 153,600,000	money pool	\$ 153,600,000	100.0%	0.07%	\$ -	0.0%					\$ -	\$ 153,600,000	1.0	0.070%	\$ 8,837	0.070%	\$ 200,000
November	\$ 217,100,000	money pool	\$ 217,100,000	100.0%	0.15%	\$ -	0.0%					\$ -	\$ 217,100,000	1.0	0.150%	\$ 26,766	0.150%	\$ 100,000
December	\$ -		\$ -			\$ -						\$ -	\$ -	-	\$ -		\$ 71,200,000	

**Ameren Illinois Company
Credit Facility Costs Analysis**

MFR Schedule WP (D-1) 3

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

Annual Costs	IL CF
Facility fees (c)	\$1,625,000
Administrative agent fees	\$25,000
Total annual costs - IL facility	<u>\$1,650,000</u>
Non-Ameren (AIC) % of IL facility (a)	54.55%
Non-Ameren (AIC) portion of Facility Fees (b)(c)	\$750,000
Non-Ameren (AIC) portion of Administrative Agent Fees	\$13,636
Total AIC portion of annual costs for \$1,100MM CF	<u>\$763,636</u>

Total Annual Costs and 2014 Extension One-Time Costs	
Annualized one-time costs of extension (d)	\$235,345
Annual costs	<u>\$763,636</u>
Total annualized one-time costs of extension and annual costs	\$998,981
Total remaining annualize pre-extension one-time costs (see next page)	<u>\$803,049</u>
Total annualized one-time costs and annual costs	<u>\$1,802,030</u>

(a) Total facility size of \$1,100mm less Ameren Corp.'s sublimit of \$500mm.

(b) Calculated separate from Ameren Corp.'s facility fee since AIC's credit ratings place their fee rates at a lower rate than Ameren Corp.'s.

(c) Reflects pricing as of December 31, 2015.

(d) Based on five year life of facility.

Workpaper 13 Summary

<u>Line No.</u>	<u>Long-Term Debt</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
<u>Base Year</u>				
1	Adjusted Long-Term Debt Balance (\$ in 000s)	\$ 2,257,403	WPC-5.4 Col B Ln 1	Sch FR D-1 Col C Ln 7
2	Cost of Long-Term Debt (%)	5.87%	D-3 Col L Ln 72	Sch FR D-1 Col C Ln 19
<u>Reconciliation</u>				
3	Adjusted Long-Term Debt Balance (\$ in 000s)	\$ 2,257,403	WPC-5.4 Col B Ln 1	Sch FR D-1 Col D Ln 7
4	Cost of Long-Term Debt (%)	5.87%	D-3 Col L Ln 72	Sch FR D-1 Col D Ln 19

Ameren Illinois Company
Embedded Cost of Long-Term Debt
December 31, 2015

Line No.	Debt Issue Type, Coupon Rate (A)	Date Issued (B)	Maturity Date (C)	Principal Amount (D)	Face Amount Outstanding (E)	Unamortized Debt		Carrying Value (H)	Coupon Interest Expense (I)	Amortization of Debt		Annual Interest Expense (L)	
						Discount or (Premium) (F)	Expense (G)			Discount or (Premium) (J)	Expense (K)		
<i>First Mortgage Bonds</i>													
<i>AIC</i>													
1	2.700%	Senior Sec Notes	08/20/12	09/01/22	400,000,000	400,000,000	96,000	2,259,760	397,644,240	10,800,000	14,400	338,964	11,153,364
2	3.250%	Senior Sec Notes	12/10/14	03/01/25	300,000,000	300,000,000	152,900	3,038,310	296,808,790	9,750,000	16,680	331,452	10,098,132
3	4.800%	Senior Sec Notes	12/10/13	12/15/43	280,000,000	280,000,000	1,396,615	3,311,140	275,292,245	13,440,000	50,028	118,608	13,608,636
4	4.300%	Senior Sec Notes	06/30/14	07/01/44	250,000,000	250,000,000	1,348,848	3,105,702	245,545,450	10,750,000	47,328	108,972	10,906,300
5	4.150%	Senior Sec Notes	12/14/15	03/15/46	250,000,000	250,000,000	2,497,440	2,977,326	244,525,234	10,375,000	82,560	98,424	10,555,984
<i>CIPS</i>													
6	6.125%	Series AA	12/15/98	12/15/28	60,000,000	60,000,000	174,840	248,620	59,576,540	3,675,000	13,536	19,248	3,707,784
7	6.700%	Series CC	06/14/06	06/15/36	61,500,000	61,500,000	231,486	420,414	60,848,100	4,120,500	11,292	20,508	4,152,300
<i>CILCO</i>													
8	6.200%	Senior Secured Notes	06/14/06	06/15/16	54,000,000	54,000,000	9,528	29,394	53,961,078	3,348,000	19,056	58,788	3,425,844
9	6.700%	Senior Secured Notes	06/14/06	06/15/36	42,000,000	42,000,000	157,932	395,568	41,446,500	2,814,000	7,704	19,296	2,841,000
<i>IP</i>													
10	6.250%	Senior Sec Notes	06/14/06	06/15/16	75,000,000	75,000,000	7,158	52,542	74,940,300	4,687,500	14,316	105,084	4,806,900
11	6.125%	Senior Sec Notes	11/20/07	11/15/17	250,000,000	250,000,000	52,693	478,837	249,468,470	15,312,500	27,492	249,828	15,589,820
12	6.250%	Senior Sec Notes	04/08/08	04/01/18	337,000,000	143,512,000	75,222	243,243	143,193,535	8,969,500	33,432	108,108	9,111,040
13	9.750%	Senior Sec Notes	10/23/08	11/15/18	350,000,000	273,787,500	1,241,493	782,654	271,763,353	26,694,281	431,566	272,065	27,397,912
14	5.869%	Senior Sec Notes	10/23/08	11/15/18	50,000,000	39,112,500	-	-	39,112,500	2,295,513	-	-	2,295,513
<i>Pollution Control Bonds</i>													
<i>IP</i>													
15	5.700%	Series 1994A	02/15/94	02/01/24	35,615,000	5,000	254	70	4,676	285	31	9	325
<i>CILCO</i>													
16	5.900%	PCB Series H	08/01/93	08/01/23	32,000,000	5,000	-	16	4,985	295	-	2	297
17	Total Mortgage and Pollution Control Bonds				\$ 2,827,115,000	\$ 2,478,922,000	\$ 7,442,409	\$ 17,343,595	\$ 2,454,135,996	\$ 127,032,374	\$ 769,421	\$ 1,849,356	\$ 129,651,151

Ameren Illinois Company
 Embedded Cost of Long-Term Debt
 December 31, 2015

Net (Gain)/Loss on Recquired Debt

Central Illinois Public Service Company Legacy Recquired Debt:

18	Variable	2004 Series	04/17/08	07/01/25	\$	512,088	\$	(512,088)	\$	53,904	\$	53,904
19	13.625%	FMB Series U	03/31/86	01/01/16		4,791		(4,791)		57,492		57,492
20	9.125%	FMB Series T	05/31/92	05/01/22		399,168		(399,168)		62,208		62,208
21	8.500%	FMB Series W	12/15/98	04/01/21		553,408		(553,408)		103,764		103,764
22	6.375%	PCB Series B	01/01/93	05/01/28		157,344		(157,344)		12,672		12,672
23	6.750%	PCB Series C	06/01/93	06/01/28		69,450		(69,450)		5,556		5,556
24	5.850%	PCB Series A	08/01/93	08/01/26		52,352		(52,352)		4,908		4,908
25	6.375%	PCB Series 1993A	12/22/04	06/01/25		219,222		(219,222)		23,076		23,076
26	5.900%	PCB Series B-2	12/20/04	05/01/28		218,434		(218,434)		17,592		17,592
27	5.700%	PCB Series C-2	12/20/04	08/01/26		157,952		(157,952)		14,808		14,808
28	7.610%	Series 97-2	09/15/10	06/01/17		156,485		(156,485)		110,460		110,460
29	5.500%	Series 2000A	03/09/00	08/31/22		126,000		(126,000)		18,900		18,900
30	5.950%	Series C-1 due '26	01/16/14	08/15/26		332,867		(332,867)		31,452		31,452
31	5.700%	Series C-2 due '26	01/16/14	08/15/26		30,720		(30,720)		2,880		2,880

Central Illinois Light Company Legacy Recquired Debt:

32	Variable	PCB Series 2004	04/17/08	10/01/39		281,010		(281,010)		11,832		11,832
33	Variable	PCB Series 2004	04/17/08	10/01/26		68,886		(68,886)		6,408		6,408
34	7.730%	FMB	07/17/06	06/01/16		25,824		(25,824)		51,648		51,648
35	7.730%	FMB	07/17/06	06/01/36		273,060		(273,060)		13,320		13,320
36	9.625%	FMB	02/20/92	01/01/22		161,784		(161,784)		26,964		26,964
37	9.250%	FMB	03/02/92	01/01/22		156,528		(156,528)		26,088		26,088
38	9.250%	FMB	02/20/92	01/01/22		105,768		(105,768)		17,628		17,628
39	11.375%	PCB Series C	09/01/92	02/01/18		41,700		(41,700)		20,016		20,016
40	6.125%	PCB Series B	09/12/93	08/01/23		30,121		(30,121)		3,972		3,972
41	6.200%	PCB Series A	10/01/93	08/01/23		26,026		(26,026)		3,432		3,432
42	8.200%	FMB	04/30/03	01/01/22		843,661		(843,661)		138,684		138,684
43	7.800%	FMB	04/30/03	02/01/23		166,324		(166,324)		23,208		23,208
44	6.500%	PCB Series E	12/22/04	10/01/39		200,640		(200,640)		8,448		8,448
45	6.500%	PCB Series F	12/22/04	10/01/26		18,318		(18,318)		1,704		1,704
46	5.900%	PCB Series 1993	01/16/14	08/01/23		101,829		(101,829)		13,428		13,428

Workpaper 14 Summary

<u>Line No.</u>	<u>Preferred Stock</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
	<u>Base Year</u>			
1	Adjusted Preferred Stock Balance (\$ in 000s)	\$ 57,461	WPC-5.4 Col B Ln 3	Sch FR D-1 Col C Ln 6
2	Cost of Preferred Stock (%)	4.98%	D-4 Col G Ln 16	Sch FR D-1 Col C Ln 18
	<u>Reconciliation</u>			
3	Adjusted Preferred Stock Balance (\$ in 000s)	\$ 57,461	WPC-5.4 Col B Ln 3	Sch FR D-1 Col D Ln 6
4	Cost of Preferred Stock (%)	4.98%	D-4 Col G Ln 16	Sch FR D-1 Col D Ln 18

Ameren Illinois Company
 Embedded Cost of Preferred Stock
 December 31, 2015

MFR Schedule D-4

	Stock Issue Type, Dividend Rate (A)	Date Issued (B)	Shares Outstanding (C)	Amount Outstanding (D)	Premium or (Discount) (E)	Issue Expense (F)	Net Proceeds (G)	Annual Dividends (H)
1	\$ 5.160 Series, Perpetual, \$100 par	1-Nov-59	50,000	5,000,000	\$ 9,709	\$ 34,665	4,975,044	258,000
2	\$ 4.920 Series, Perpetual, \$100 par	1-Oct-52	49,289	4,928,900	123,223	116,416	4,935,707	242,502
3	\$ 4.900 Series, Perpetual, \$100 par	1-Nov-62	73,825	7,382,500			7,382,500	361,743
4	\$ 4.250 Series, Perpetual, \$100 par	1-May-54	50,000	5,000,000			5,000,000	212,500
5	\$ 4.000 Series, Perpetual, \$100 par	1-Nov-46	144,275	14,427,500		493,719	13,933,781	577,100
6	\$ 6.625 Series, Perpetual, \$100 par	1-Oct-93	124,274	12,427,375		490,787	11,936,588	823,314
7	\$ 4.080 Series, Perpetual, \$100 par	24-Apr-50	45,224	4,522,400	89,734		4,612,134	184,514
8	\$ 4.260 Series, Perpetual, \$100 par	1-Nov-50	16,621	1,662,100	3,317		1,665,417	70,805
9	\$ 4.700 Series, Perpetual, \$100 par	10-Mar-52	18,429	1,842,900			1,842,900	86,616
10	\$ 4.420 Series, Perpetual, \$100 par	11-Feb-53	16,190	1,619,000			1,619,000	71,560
11	\$ 4.200 Series, Perpetual, \$100 par	23-Sep-54	23,655	2,365,500			2,365,500	99,351
12	\$ 7.750 Series, Perpetual, \$100 par	21-Jun-94	4,542	454,200	(4,075)		450,125	35,201
13			\$ 616,324	\$ 61,632,375	\$ 221,908	\$ 1,135,587	\$ 60,718,696	\$ 3,023,205
14						Less: Remaining CWIP Accruing AFUDC =	\$ 3,257,289	
15						Average Adjusted Preferred Stock Balance =	\$ 57,461,407	
16						Average Embedded Cost of Preferred Stock =	4.98%	

17 Notes:

Column (G) = Columns (D) + (E) - (F)

Embedded Cost of Preferred Stock = Column (H) / Column (G)

Workpaper 14a Summary

<u>Line No.</u>	<u>Common Stock</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source (Part 285 Schedule)</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
	<u>Base Year</u>			
1	Adjusted Common Stock Balance (\$ in 000s)	\$ 2,314,865	WPC-5.4 Col B Ln 4	Sch FR D-1 Col C Ln 5
	<u>Reconciliation</u>			
2	Adjusted Common Stock Balance (\$ in 000s)	\$ 2,314,865	WPC-5.4 Col B Ln 4	Sch FR D-1 Col D Ln 5

Workpaper 15 Summary

<u>Line No.</u>	<u>Construction Work in Progress</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source (Part 285 Schedule)</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
1	CWIP Not Included in Projected Plant Additions	\$ 2,259	B-7 Col B Ln 2	Sch FR B-1 Col C Ln 26

Ameren Illinois Electric
Construction Work in Progress
 As Of December 31, 2015
 (\$000s)

Line No.	Description (A)	Jurisdictional CWIP Balance (B)
1	Actual Balance of Construction Work in Progress (CWIP)	
2	Not Subject to AFUDC	\$ 2,259 [1]

NOTES

[1] There were no construction projects that exceeded 5% of the total CWIP balance at December 31, 2015. See WPB-7 for a listing of projects.

Ameren Illinois Electric
 Workpaper Supporting Construction Work in Progress
 As of December 31, 2015

MFR Schedule WPB-7

Line No.	Project (A)	Description (B)	Total CWIP at 12/31/2015 Not Subject to AFUDC (C)	Payables for CWIP Not Subject to AFUDC (D)	Total CWIP at 12/31/2015 Not Subject to AFUDC (E) = (C) - (D)	Amounts Excluded from Plant Additions Adjustment (F)
		Distribution Plant				
1	J01HK	Bloomington-Powerhouse Sub-Rebuild	\$ 152,190	\$ 19,103	\$ 133,087	\$ -
2	J01NL	Mahomet - New ATO - MAP	36,659	36,659	-	
3	J0480	MAP10 Eldorado Dist Cap Add M09-143	101,979		101,979	
4	J0487	MAP14 HV Pole Marion Crab Orchard	61,875		61,875	
5	J048N	MAP16Rebuild Anna Gale to ClearCrk	5,130		5,130	
6	J058W	BLM(MAP) PRI DA NRML 190-193-411	5,333		5,333	
7	J0594	MAP DA to Knoxville 172	48		48	
8	J059B	MAP DA to Hines Fdr 1	688		688	
9	J059D	MAP DA to Osage Fdr2	1,220		1,220	
10	J059J	MAP DA to Sheridan Fdr3	5,174		5,174	
11	J059Z	MAP Add DA WR6th 340 & WRPicker346	1,294		1,294	
12	J05C5	MAP7 DA ROBINSON CC FDR 538 TO E 54	112		112	
13	J05C6	MAP7 DA PARIS CKT 505 AND W CKT 591	214		214	
14	J05C7	MAP7 DA PARIS CKT 506 AND W CKT 587	647		647	
15	J05CV	MAP10 12KV EXIT OLNEY AMF SUB Y38	1,712		1,712	
16	J05D7	MAP15 CONVERT FISHER X68-506 12KV W	22,035		22,035	
17	J05D8	MAP16 REBUILD RIDGEFARM 69KV	7,999		7,999	
18	J05DD	MAP27 GILMAN-ONARGA 12KV TIE	3,749		3,749	
19	J05DW	MAP10 Ckt 205 Reconductor 4 Mi	12,765	12,765	-	
20	J05DX	MAP10 ESL Mitchell Ckt 306-3	5,703		5,703	
21	J05F1	MAP15 Sparta Rebuild Ckt 919	697		697	
22	J05F5	(MAP) MACOMB - PRIMARY DIST AUTOMAT	130		130	
23	J05F6	(MAP) QUINCY - PRIMARY DIST AUTOMAT	449		449	
24	J0629	MAP11 Mt.Vernon Feeder P58-159	428		428	
25	J062B	MAP11 MtVernon Feeder P58-156	2,190		2,190	
26	J062C	MAP11-Salem Ckt 168 Spacer Cable	14,586		14,586	
27	J0682	BV Mariknoll-Add 12kV Auto-Xfer-MAP	37,396		37,396	37,396
28	J069B	N Champaign - Rclsr Fdr 131 - MAP	6,719	6,719	-	
29	J06BQ	Jacksonville - Land for New Sub	3,568		3,568	3,568
30	J06C3	Marshall Sub - Add 69kV Line Termin	398		398	398
31	J06F4	Normal East - land	1,950		1,950	1,950
32	J074B	MLK Connector to I55/64 Phase 2	13,755		13,755	13,755
33	J075L	Pana N. - Repl. Disc. Sw. 1425B	15,558		15,558	15,558
34	J075P	Kansas West - Add 2-138kV Ckt.Sws.	345,960		345,960	109,817
35	J0760	Lafarge 161 kV Line	78,571		78,571	

Ameren Illinois Electric
 Workpaper Supporting Construction Work in Progress
 As of December 31, 2015

MFR Schedule WPB-7

Line No.	Project (A)	Description (B)	Total CWIP at 12/31/2015 Not Subject to AFUDC (C)	Payables for CWIP Not Subject to AFUDC (D)	Total CWIP at 12/31/2015 Not Subject to AFUDC (E) = (C) - (D)	Amounts Excluded from Plant Additions Adjustment (F)
36	J07HZ	MAPRepl SpacerCableCKT902 on Rt4	2,223		2,223	
37	J07JR	MAP4kVEdgemont ckt1&3FrenchVill Sub	7,148		7,148	
38	J07KP	MAP-Rebuild Posen Phase1-4mi 556 MC	36,678		36,678	
39	J07LQ	W Christopher - Install ATO - MAP	942		942	
40	J07MN	Walnut Gr - SCADA & Cap Sw -MAP	1,648	1,648	-	
41	J07MW	Bethalto - Rplc Brkrs w/Rclsr -MAP	1,723		1,723	
42	J07MX	CP Oak - Rplc Brkr543 w/Rclsr-MAP	470		470	
43	J07N1	CP Windsor - Rplc Brkrs w/Rclsr-MAP	568		568	
44	J07N2	S Edwardsville-Rplc Brkr 407-MAP	338		338	
45	J07N3	GB Irwin - Rplc Brkrs w/Rclsr - MAP	1,098		1,098	
46	J07N4	Elm Grove - Rplc Brkr 1 w/Rclsr-MAP	1,097		1,097	
47	J07N5	CP Mattis - Rplc Brkrs w/Rclsr-MAP	649		649	
48	J07N7	Shiloh Vall - Rpl 249 w/Rclr -MAP	844	805	39	
49	J07ND	CP Kirby - Rplc 811 w/Rclsr -MAP	2,518		2,518	
50	J07NH	Normal Rt 66 - Rplc 281&282 -MAP	1,415		1,415	
51	J07Q4	Aviston - Add 138/69 kV Xfmr - MAP	312		312	
52	J07QF	Texas - Rplc Fdr131 Rclsr - MAP	786		786	
53	J07QG	Carrollton - Fdrs 511&554 Rclsr-MAP	783		783	
54	J07QH	Collinsville - Fdr 383 Rclsr MAP	390		390	
55	J07QL	Metamora - Rplc Fdr 4 Rclsr - MAP	2,788		2,788	
56	J07QM	Williamsville - Fdr 1 Rclsr MAP	1,178		1,178	
57	J07QN	Riverton - Rplc Fdr 2 Rclsr - MAP	312		312	
58	J07QT	Hamilton - Rplc Fdr 543 Rclsr - MAP	574		574	
59	J07QV	Elm Grove - Rplc Fdr 4 Rclsr - MAP	471		471	
60	J07QX	Mansfield - Rplc Fdr 1&4 Rclsr -MAP	2,044		2,044	
61	J07QZ	Meyer - Rplc Fdr13 Rclsr - MAP	2,270		2,270	
62	J07R1	DC Rte 51 - Rplc Fdr124 Rclsr - MAP	1,175		1,175	
63	J07R2	DC Mound - Fdr127 Rclsr - MAP	1,178		1,178	
64	J07R7	Northwest - Rplc Fdr 5 Rclsr - MAP	3,360		3,360	
65	J07RC	Sherman - Rplc Fdr 1 Rclsr - MAP	231		231	
66	J07RS	Edgemont Sub - Add'l Property	4,871	4,215	656	656
67	J07VL	VL-5144064 - Ceiling Replacement	5,075	4,044	1,031	
68	J07VM	MH-5171376 -Ceiling Replacement	4,485		4,485	4,485
69	J07VN	VL-5144062 - Ceiling Replacement	1,646	104	1,542	
70	J07VP	MH-51920129 -Ceiling Replacement	5,502		5,502	5,502
71	J07VQ	MH-23630826 -Ceiling Replacement	4,805		4,805	4,805

Ameren Illinois Electric
 Workpaper Supporting Construction Work in Progress
 As of December 31, 2015

MFR Schedule WPB-7

Line No.	Project (A)	Description (B)	Total CWIP at 12/31/2015 Not Subject to AFUDC (C)	Payables for CWIP Not Subject to AFUDC (D)	Total CWIP at 12/31/2015 Not Subject to AFUDC (E) = (C) - (D)	Amounts Excluded from Plant Additions Adjustment (F)
72	J07VR	MH-23646869 -Ceiling Replacement	2,354	887	1,466	
73	J07VS	MH-23690839 -Ceiling Replacement	5,475		5,475	5,475
74	J084P	CP Oak St - Reconfig & Add'l Xfmr	1,486		1,486	
75	J08R5	CIP V5 Low Centerville	2,348		2,348	
76	J08S2	CIP V5 Galesburg Monmouth	2,289		2,289	
77	J08TT	CIP V5 Eastern	2,289		2,289	
78	J08TX	CIP V5 Fox River	2,289		2,289	
79	J08V8	CIP V5 Kewanee South St.	2,289		2,289	
80	J08VW	CIP V5 Meppen	2,854		2,854	
81	J08W6	CIP V5 North Nashville	1,548		1,548	
82	J08WB	CIP V5 Ottawa	2,289		2,289	
83	J08WN	CIP V5 Shelbyville South	1,337		1,337	
		General Plant				
84	J077X	AIC Audit Automation 5%	65,268		65,268	
85	J08LR	Decatur Plaza HVAC Replacement	1,708		1,708	1,708
86	J0922	Exadata Prod (AIC)	917,505	26,687	890,818	890,818
87	J0948	Web and Email Gateway (AIC)	573,012	266,398	306,615	306,615
88	Total CWIP at 12/31/2015 Not Subject to AFUDC				<u>\$ 2,258,782</u>	
89	Total CWIP Balance as of 12/31/2015				228,756,484	
90	5% Threshold for Schedule B-7.1				<u>\$ 11,437,824</u>	

Workpaper 16 Summary

<u>Line No.</u>	<u>OPEB Liability</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source (Part 285 Schedule)</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
	<u>Additional DS Jurisdictional Rate Base Items</u>			
1	OPEB Liability	\$ 2,677	B-2.12 Col B Ln 8	Sch FR B-1 Col C Ln 34
	<u>ADIT - Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs</u>			
2	OPEB Liability	\$ (1,072)	B-2.12 Col B Ln 9	App 4 Col C Ln 26

Ameren Illinois Electric
Other Post Employment Benefits Liability Adjustment
 As of December 31, 2015
 (\$000s)

MFR Schedule B-2.12

Line No.	Description (A)	Total (B)	Reference (C)
1	2015 Year End OPEB Liability [1]	\$ 4,332	Acct 228 minors 380 and 381 net of purchase accounting
2	Ratio allocated to Ameren Illinois Electric	<u>66.85%</u>	Total Company Direct Labor O&M without A&G (WPA-5a)
3	Ameren Illinois Electric Total	<u>\$ 2,896</u>	Line 1 x Line 2
4	Allocation to Electric Production	<u>-2.12%</u>	WPB-2.6b Line 9 x Line 11
5	Electric Production Subtotal	<u>\$ (61)</u>	Line 3 x Line 4
6	Ameren Illinois Electric Transmission & Distribution Subtotal	\$ 2,957	Line 3 - Line 5
7	Allocation to Electric Distribution	<u>90.51%</u>	Wages and Salaries Allocator (WPA-5a)
8	OPEB Liability Allocable to Electric Distribution	<u>\$ 2,677</u>	Line 6 x Line 7
9	Accumulated Deferred Income Taxes	<u>(1,072)</u>	Combined Tax Rate * Line 8
10	OPEB Liability Net of ADIT	<u>\$ 1,605</u>	Line 8 + Line 9

NOTES

[1] 2015 Year end OPEB Liability balance is contra liability positive balance

PURPOSE OF ADJUSTMENT

To adjust rate base for per books OPEB liability balance.

Workpaper 17 Summary

<u>Line No.</u>	<u>Customer Advances</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source (Part 285 Schedule)</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
1	Customer Advances Transmission	\$ (10,424)	WPB-1 Col E Ln 1	App 1 Col C Ln 23
2	Customer Advances for Construction	\$ (11,190)	WPB-1 Col G Ln 1	App 1 Col D Ln 23
3	Line Extension Deposits	\$ (17,579)	WPB-1 Col F Ln 1	App 1 Col E Ln 23

Ameren Illinois Electric
Customer Advances for Construction
 As of December 31, 2015

MFR Schedule WPB-1

<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	\$ (39,191,827)	\$ (28,002,322)	\$ (10,423,705)	\$ (17,578,617)	\$ (11,189,505)

Ameren Illinois Electric
Workpaper Supporting Projected Plant Additions
 (\$000s)

Workpaper 18 Summary

Line No.	Account Description (A)	Amount (\$000) (B)	Source (Part 285 Schedule) (C)	To (Rate MAP-P Schedule) (D)
<u>DS Rate Base Adjs for Projected Plant Additions and Accum Res Adjs</u>				
1	Deferred Income Tax Adjustment	\$ (74,657)	B-2.2 Col C Ln 12	
2	2014 Production Retiree Capital Adjustment to ADIT	(51)	B-2.3 Col B Ln 5	
3	2014 Incentive Compensation Capital Adjustment to ADIT	38	B-2.4 Col B Ln 5	
4	2014 Performance Share Unit Program Capital Adjustment to ADIT	163	B-2.5 Col B Ln 5	
5	Accum Deferred Inc Taxes related to Projected Plant	<u>(74,508)</u>	Sum of Line 1 through Line 4	Sch FR B-1 Col C Ln 40a
<u>Projected Plant Additions</u>				
6	2014 Distribution Plant	\$ 337,307	B-2.2 Col C Ln 6	
7	2014 Production Retiree	289	B-2.3 Col B Ln 3	
8	2014 Incentive Comp	(213)	B-2.4 Col B Ln 3	
9	2014 PSUP	(924)	B-2.5 Col B Ln 3	
10	Total 2014 Distribution Plant	<u>336,460</u>	Sum of Line 6 through Line 9	App 1 Col C Ln 31
11	2014 General Plant	<u>\$ 70,826</u>	B-2.2 Col C Ln 9	App 1 Col C Ln 32
12	2014 Intangible Plant	<u>\$ 30,395</u>	B-2.2 Col C Ln 3	App 1 Col C Ln 33
<u>Projected Depreciation Reserve Adj for Removal Spend</u>				
13	Distribution Plant Total Removal and Salvage	9,620	WPB-2.2b Col C Ln 6	
14	2014 Production Retiree Capital Adjustment to Accumulated Depreciation	(10)	B-2.3 Col B Ln 4	
15	2014 Incentive Compensation Capital Adjustment to Accumulated Depreciation	7	B-2.4 Col B Ln 4	
16	2014 Performance Share Unit Program Capital Adjustment to Accumulated Depreciation	31	B-2.5 Col B Ln 4	
17	Distribution Plant Forecasted Depreciation Reserve Adj for Removal Spend	<u>\$ 9,649</u>	Sum of Line 13 through Line 16	App 1 Col D Ln 38
18	G&I Plant Forecasted Depreciation Reserve Adj for Removal Spend	<u>\$ 6,570</u>	WPB-2.2b Col D Ln 6	App 1 Col D Ln 39

Ameren Illinois Electric
Plant Additions Ratemaking Adjustment
 For the Year Ending December 31, 2015
 (\$000s)

MFR Schedule B-2.2

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)			71.45%	WPA-5a
2		Electric Intangible Plant				
3	301- 303	Subtotal - Electric Intangible Plant	\$ 30,395	\$ (0)	\$ 30,395	WPB-2.2a
4		Intangible Plant Allocated to Electric Dist	21,717	(0)	21,717	Line 1 x Line 3
5		Electric Distribution Plant				
6	360-374	Subtotal - Electric Distribution Plant	337,307	31,114	306,193	WPB-2.2a
7		General Plant Allocated to Electric Dist (WPA-5a)			71.45%	WPA-5a
8		Electric General Plant				
9	389-399	Subtotal - Electric General Plant	70,826	21,248	49,578	WPB-2.2a
10		General Plant Allocated to Electric Dist	50,605	15,182	35,424	Line 7 x Line 9
11		Total Electric Plant in Service	\$ 409,629	\$ 46,296	\$ 363,333	
12		Deferred Income Tax Adjustment	\$ (74,657)			WPB-2.2e

NOTES

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

PURPOSE OF ADJUSTMENT

To reflect adjustments for plant additions in 2016.

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
 For the Year Ending December 31, 2015
 (\$000s)

MFR Schedule WPB-2.2a

Line No.	Account No. (A)	Title of Plant Function (B)	Additions	Retirements [1]	Net Additions
			2016 (C)	2016 (D)	2016 (E)
1		Electric Intangible Plant			
2	301- 303	Subtotal - Electric Intangible Plant	\$ 30,395	\$ (0)	\$ 30,395
3		Electric Distribution Plant			
4	360-374	Subtotal - Electric Distribution Plant	337,307	31,114	306,193
5		Electric General Plant			
6	389-399	Subtotal - Electric General Plant	70,826	21,248	49,578

NOTES

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

PURPOSE OF ADJUSTMENT

To reflect adjustments for plant additions in 2016.

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
 For the Year Ending December 31, 2015
 (\$000s)

MFR Schedule WPB-2.2b

Line No.	Description (A)	Ratio (B)	Distribution Plant	General Plant
			2015 (C)	2015 (D)
1	Projected Retirements		\$ 31,114	\$ 21,248
2	Ratio of Cost of Removal to Retirements	44.09%		
3	Adjustment for Cost of Removal		13,718	9,368
4	Ratio of Salvage to Retirements	-13.17%		
5	Adjustment for Salvage		(4,098)	(2,798)
6	Total Removal and Salvage		<u>\$ 9,620</u>	<u>\$ 6,570</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, 2015
 (\$000s)

MFR Schedule WPB-2.2c

Line No.	Retirements (A)	2011 (B)	2012 (C)	2013 (D)	2014 (E)	2015 (F)	Average 2011-2015 (G)	Reference (H)
1	Intangible Plant	-	(0)	-	-	-	(0)	FERC Form 1, pages 205 - 207
2	Distribution Plant	26,041	20,194	23,240	38,490	47,604	31,114	FERC Form 1, pages 205 - 207
3	General Plant	22,230	15,863	29,847	20,717	17,582	21,248	FERC Form 1, pages 205 - 207

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
 For the Year Ending December 31, 2015
 (\$000s)

MFR Schedule WPB-2.2d

Line No.	Description (A)	2011 (B)	2012 (C)	2013 (D)	2014 (E)	2015 (F)	Average 2011-2015 (G)	Reference (H)
1	Retirements	\$ (50,030)	\$ (39,424)	\$ (58,362)	\$ (67,129)	\$ (85,699)	\$ (60,129)	Schedule B-6a
2	Cost of Removal	(15,051)	(20,872)	(29,746)	(28,290)	(38,610)	(26,514)	Schedule B-6a
3	Salvage	4,537	11,408	7,216	7,554	8,884	7,920	Schedule B-6a
4	Ratio of Cost of Removal to Retirements						44.09%	
5	Ratio of Salvage to Retirements						-13.17%	

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
 For the Year Ending December 31, 2015
 (\$000s)

MFR Schedule WPB-2.2e

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	2016 Distribution Plant Additions	\$337,307	1.700%	3.750%	51.875%	\$ 5,735	\$ 12,649	\$174,978	\$ 6,914	\$169,243	\$ 518	\$ 59,054	\$ 59,572
2	2016 General Plant Additions	50,605	1.611%	14.290%	57.145%	815	7,232	28,918	6,416	28,103	480	\$ 9,668	\$ 10,148
3	2016 Intangible Plant	21,717	5.568%	33.330%	66.665%	1,209	7,238	14,478	6,029	13,268	451	\$ 4,486	\$ 4,937
	Total	<u>\$409,629</u>				<u>\$ 7,759</u>	<u>\$ 27,119</u>	<u>\$218,374</u>	<u>\$ 19,360</u>	<u>\$210,615</u>	<u>\$ 1,450</u>	<u>\$ 73,208</u>	<u>\$ 74,657</u>

NOTES

[1] State Income Tax Rate 7.49%

[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 2015 Additions

[5] Column (B), Line 2-3 equals total Distribution Portion of 2015 Additions allocated by ASP 71.45%

Ameren Illinois Electric
Production Retiree Adjustment
 For the Year Ending December 31, 2015
 (\$000s)

MFR Schedule B-2.3

Line No.	Description (A)	Ameren Illinois Electric Capital (B)	Reference (C)
1	2016 Production Retiree Capital	\$ 416	WPB-2.3a
2	Allocation to Electric Distribution	<u>69.44%</u>	Net Plant Allocator (WPA-5a)
3	Adjustment to Electric Distribution Utility Plant	<u>289</u>	Line 1 x Line 2
4	Adjustment to Accumulated Depreciation	<u>10</u>	Line 6
5	Adjustment to Accumulated Deferred Income Taxes	<u>(51)</u>	WPB-2.3d
6	Adjustment to Depreciation Expense	<u>\$ 10</u>	WPB-2.3d x 2

PURPOSE OF ADJUSTMENT

Adjust rate base to remove capitalized production retiree costs for 2016.

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
 For the Year Ending December 31, 2015
 (\$000s)

MFR Schedule WPB-2.3a

Line No.	Description (A)	Pensions (B)	OPEBs (C)	Total (D)	Reference (E)
1	2016 Production Retiree Costs	\$ 54	\$ (1,301)		WPB-2.3b
2	Ratio allocated to Ameren Illinois	<u>100.00%</u>	<u>100.00%</u>		
3	Allocation to Ameren Illinois	<u>54</u>	<u>(1,301)</u>	<u>\$ (1,246)</u>	Line 1 x Line 2
4	Allocation to Electric	<u>100.00%</u>	<u>100.00%</u>		
5	Electric Subtotal	<u>54</u>	<u>(1,301)</u>	<u>(1,246)</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>(54)</u>	<u>1,301</u>	<u>1,246</u>	Line 7 - Line 5
9	Expense Portion	<u>66.59%</u>	<u>66.59%</u>		100% - line 11
10	Production Retiree Adjustment - Expense	<u>(36)</u>	<u>866</u>	<u>830</u>	Line 8 x Line 9
11	Capital Portion	<u>33.41%</u>	<u>33.41%</u>		WPB-2.3b
12	Production Retiree Adjustment - Capital	<u>\$ (18)</u>	<u>\$ 435</u>	<u>\$ 416</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, 2015
(\$000s)

MFR Schedule WPB-2.3b

Line No.	Description (A)	Ameren Illinois Total (B)	Reference (C)
1	Total 2016 Pension Expense	\$ 27,000	Per Actuary
2	Retiree Pension Expense Allocation Percentage	<u>1.0%</u>	Per Actuary
3	Retiree Pension Expense	300	Line 1 * Line 2
4	Production Ratio	<u>18.05%</u>	WPB-2.6c
5	Production Expense	54	Line 3 x Line 4
6	Portion Transferred to Capital	<u>33.41%</u>	WPB-2.3c
7	Portion Charged to Capital	<u><u>\$ 18</u></u>	Line 5 x Line 6
8	Total 2016 OPEB Expense	\$ (5,300)	Per Actuary
9	Retiree OPEB Expense Allocation Percentage	<u>125.6%</u>	Per Actuary
10	Retiree OPEB Expense	(6,700)	Line 8 * Line 9
11	Production Ratio	<u>19.41%</u>	WPB-2.6d
12	Production Expense	(1,301)	Line 10 x Line 11
13	Portion Transferred to Capital	<u>33.41%</u>	WPB-2.3c
14	Portion Charged to Capital	<u><u>\$ (435)</u></u>	Line 12 x Line 13

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
 For Year Ended December 31, 2015
 (\$000s)

MFR Schedule WPB-2.3c

2016 Projected

Line No.	Co Labor (A)	Capital (B)	Capital % (C)	Reference (D)
1	AIC Contract	\$ 73,633	33.88%	
2	AIC Management	70,076	32.92%	
3	AIC Total	\$ 143,709	33.41%	Weighted Average

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
 For Year Ended December 31, 2015
 (\$000s)

MFR Schedule WPB-2.3d

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	2016 Production Retiree	\$ 289	1.700%	3.750%	51.875%	\$ 5	\$ 11	\$ 150	\$ 6	\$ 145	\$ 0	\$ 51	\$ 51
2	Total	<u>\$ 289</u>				<u>\$ 5</u>					<u>\$ 0</u>	<u>\$ 51</u>	<u>\$ 51</u>

NOTES

- [1] State Income Tax Rate 7.49%
- [2] Federal Income Tax Rate 35.00%
- [3] Column (B) equals total Electric multiplied by Net Plant Allocator 69.44%
- [4] 50% Bonus Deprecation applies to Federal Tax Depreciation Rates

Ameren Illinois Electric
Incentive Compensation Adjustment
 For Year Ended December 31, 2015
 (\$000s)

MFR Schedule B-2.4

Line No.	Description (A)	Ameren Illinois Electric Capital (B)	Reference (C)
1	2016 Incentive Compensation Capital	\$ (307)	WPB-2.4a
2	Allocation to Electric Distribution	<u>69.44%</u>	Net Plant Allocator (WPA-5a)
3	Adjustment to Electric Distribution Utility Plant	<u>(213)</u>	Line 1 x Line 2
4	Adjustment to Accumulated Depreciation	<u>(7)</u>	Line 6
5	Adjustment to Accumulated Deferred Income Taxes	<u>38</u>	WPB-2.4d
6	Adjustment to Depreciation Expense	<u>\$ (7)</u>	WPB-2.4d x 2

PURPOSE OF ADJUSTMENT

To remove capitalized costs related to 2016 incentive compensation for which AIC is not seeking recovery.

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
 For Year Ended December 31, 2015
 (\$000s)

MFR Schedule WPB-2.4a

Line No	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services Allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2016 Incentive Compensation	\$ 667	\$ 3,623		WPB-2.4b
2	Ratio allocated to Ameren Illinois	100.00%	37.69%		WPB-2.4c
3	Allocation to Ameren Illinois	667	1,366	\$ 2,033	Line 1 x Line 2
4	Allocation to Electric	66.85%	66.85%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	446	913	1,359	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	(446)	(913)	(1,359)	Line 7 - Line 5
9	Capital Portion	26.73%	20.52%		WPB-2.4b
10	Incentive Compensation Adjustment - Capital	\$ (119)	\$ (187)	\$ (307)	Line 8 x Line 9

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
 For Year Ended December 31, 2015

MFR Schedule WPB-2.4b

2016 Projected

Line No.	Corporation (A)	Total (B)	Directors & Managers (C)	Officers (D)	Adjustment (E)	Officers Adjusted (F)
1	AMS	\$ 7,916,838	\$ 3,736,697	\$ 4,180,141	\$ 557,338	\$ 3,622,803
2	AIC	2,264,099	1,494,295	769,804	102,638	667,166
		<u>Total</u>	<u>O&M</u>	<u>Capital</u>	<u>O&M %</u>	<u>Capital %</u>
3	ALT - AMS	7,916,868	6,292,527	1,624,341	79.48%	20.52%
4	ALT - IL REGULATED	2,264,099	1,658,873	605,226	73.27%	26.73%

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
 For Year Ended December 31, 2015

MFR Schedule WPB-2.4c

2016 - AMS allocated labor ALT by Corp

Line No.	Corp. (A)	2016 (B)
1	ADC	\$ 125,945
2	AIC	17,146,051
3	AMC	3,570,107
4	ATE	5,243
5	ATS	180,338
6	ITC	4,240,834
7	MV1	6,624
8	UEC	20,212,007
9	Total	<u>\$ 45,487,149</u>
	<u>Corp.</u>	<u>2016</u>
10	ADC	0.28%
11	AIC	37.69%
12	AMC	7.85%
13	ATE	0.01%
14	ATS	0.40%
15	ITC	9.32%
16	MV1	0.01%
17	UEC	44.43%
18	Total	<u>100.00%</u>
19	AIC Total	<u>37.69%</u>
		To WPB-2.4a

Ameren Illinois Electric
Workpaper Supporting Incentive Compensation Adjustment
 For Year Ended December 31, 2015
 (\$000s)

MFR Schedule WPB-2.4d

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	2016 Incentive Comp	\$ (213)	1.700%	3.750%	51.875%	\$ (4)	\$ (8)	\$ (110)	\$ (4)	\$ (107)	\$ (0)	\$ (37)	\$ (38)
2	Total	<u>\$ (213)</u>				<u>\$ (4)</u>					<u>\$ (0)</u>	<u>\$ (37)</u>	<u>\$ (38)</u>

NOTES

- [1] State Income Tax Rate 7.49%
- [2] Federal Income Tax Rate 35.00%
- [3] Column (B) equals total Electric multiplied by Net Plant Allocator 69.44%
- [4] 50% Bonus Deprecation applies to Federal Tax Depreciation Rates

Ameren Illinois Electric
Performance Share Unit Program Adjustment
 For the Year Ending December 31, 2015
 (\$000s)

MFR Schedule B-2.5

Line No.	Description (A)	Ameren Illinois Electric Capital (B)	Reference (C)
1	2016 Performance Share Unit Program Capital	\$ (1,330)	WPB-2.5a
2	Allocation to Electric Distribution	<u>69.44%</u>	Net Plant Allocator (WPA-5a)
3	Adjustment to Electric Distribution Utility Plant	<u>(924)</u>	Line 1 x Line 2
4	Adjustment to Accumulated Depreciation	<u>(31)</u>	Line 6
5	Adjustment to Accumulated Deferred Income Taxes	<u>163</u>	WPB-2.5d
6	Adjustment to Depreciation Expense	<u>\$ (31)</u>	WPB-2.5d x 2

PURPOSE OF ADJUSTMENT

To remove capitalized costs associated with the Performance Share Unit Program (PSUP) for 2016.

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
 For Year Ended December 31, 2015
 (\$000s)

MFR Schedule WPB-2.5a

Line No.	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2016 PSUP Costs	\$ 3,557	\$ 15,237		WPB-2.5b
2	Ratio allocated to Ameren Illinois	100.00%	37.69%		WPB-2.5c
3	Allocation to Ameren Illinois	3,557	5,744	\$ 9,301	Line 1 x Line 2
4	Allocation to Electric	66.85%	66.85%		Total Company Direct Labor O&M without A&G (WPA-5a)
5	Electric Subtotal	2,378	3,840	6,218	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	(2,378)	(3,840)	(6,218)	Line 7 - Line 5
9	Capital Portion	26.21%	18.41%		WPB-2.5b
10	PSUP Adjustment - Capital	\$ (623)	\$ (707)	\$ (1,330)	Line 8 x Line 9
				To Sch. B-2.5	

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
 For Year Ended December 31, 2015

MFR Schedule WPB-2.5b

2016 Projected

Line No.	Corporation (A)	2016 Total (B)	
1	ALT - AMS	\$	15,237,276
2	ALT - IL REGULATED		3,557,360
		<u>2016 O&M %</u>	<u>2016 Capital %</u>
3	ALT - AMS	81.59%	18.41%
4	ALT - IL REGULATED	73.79%	26.21%

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
 For Year Ended December 31, 2015

MFR Schedule WPB-2.5c

2016 - AMS allocated labor by Corp

Line No.	Corp. (A)	2016 (B)
1	ADC	\$ 125,945
2	AIC	17,146,051
3	AMC	3,570,107
4	ATE	5,243
5	ATS	180,338
6	ITC	4,240,834
7	MV1	6,624
8	UEC	20,212,007
9	Total	<u>\$ 45,487,149</u>
10	Corp.	2016
11	ADC	0.28%
12	AIC	37.69%
13	AMC	7.85%
14	ATE	0.01%
15	ATS	0.40%
16	ITC	9.32%
17	MV1	0.01%
18	UEC	44.43%
19	Grand Total	<u>100.00%</u>
20	AIC Total	<u>37.69%</u>
		To WPB-2.5a

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
 For Year Ended December 31, 2015
 (\$000s)

MFR Schedule WPB-2.5d

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	2016 PSUP	\$ (924)	1.700%	3.750%	51.875%	\$ (16)	\$ (35)	\$ (479)	\$ (19)	\$ (463)	\$ (1)	\$ (162)	\$ (163)
2	Total	<u>\$ (924)</u>				<u>\$ (16)</u>					<u>\$ (1)</u>	<u>\$ (162)</u>	<u>\$ (163)</u>

NOTES

- [1] State Income Tax Rate 7.49%
- [2] Federal Income Tax Rate 35.00%
- [3] Column (B) equals total Electric multiplied by Net Plant Allocator 69.44%
- [4] 50% Bonus Depreciation applies to Federal Tax Depreciation Rates

Ameren Illinois Electric
 WP 19: Materials and Supplies Balances

Workpaper 19 Summary

Line No.	Materials and Supplies Balances	Amount (\$000)	Source (Part 285 Schedule)	To (Rate MAP-P Schedule)
	(A)	(B)	(C)	(D)
1	Distribution Materials and Supplies Balance	45,295	B-8.1 Col E Ln 7	App 1 Col C Ln 49
2	Accts Payable Related to Materials and Supplies	(5,837)	B-8.1 Col E Ln 9	App 1 Col C Ln 50

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

MFR Schedule B-8.1

Line No.	Description (A)	2012 (B)	2013 (C)	2014 (D)	2015 (E)
1	Jurisdictional Total Materials and Supplies Balances - Year-End	\$ 46,415	\$ 50,380	\$ 48,903	\$ 45,295
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	5,982	6,493	6,302	5,837
4	Materials and Supplies Net of Related Accounts Payable	<u>\$ 40,433</u>	<u>\$ 43,888</u>	<u>\$ 42,601</u>	<u>\$ 39,457</u>

Calculation of Adjustment

5	Total Materials and Supplies Balances - Year-End				\$ 67,272
6	Jurisdictional Allocation Factor				67.33%
7	Jurisdictional General Materials and Supplies Balances - Year-End				<u>\$ 45,295</u>
8	Matls and Supplies Net of Accts Payable (Ln 12 multiplied by 1.0 minus Ln 2)				39,457
9	Adjustment				<u>\$ (5,837)</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)

MFR Schedule WPB-8.1a

Line No.	Description (A)	WPB-8.1c		Total Materials and Supplies Balances (D) = (B) + (C)	Jurisdictional Allocation Factor (E)	Jurisdictional Materials and Supplies Balances (F) = (D) x (E)	Accounts Payable	Accounts Payable
		General Materials and Supplies (Account 154) (B)	Stores Expense Undistributed (Account 163) (C)				Percentage Related to Materials and Supplies (G)	Related to Jurisdictional Materials and Supplies (H) = (F) x (G)
1	January 2012	\$ 50,264	\$ 2,477	\$ 52,741	74.18%	\$ 39,123	12.89%	\$ 5,042
2	February 2012	50,816	1,961	52,778	74.18%	39,150	12.89%	5,046
3	March 2012	51,592	2,281	53,873	74.18%	39,963	12.89%	5,150
4	April 2012	53,572	2,318	55,890	74.18%	41,459	12.89%	5,343
5	May 2012	53,728	2,162	55,890	74.18%	41,459	12.89%	5,343
6	June 2012	54,266	2,291	56,557	74.18%	41,954	12.89%	5,407
7	July 2012	55,353	2,097	57,450	74.18%	42,616	12.89%	5,492
8	August 2012	55,683	1,809	57,493	74.18%	42,648	12.89%	5,496
9	September 2012	57,490	2,380	59,870	74.18%	44,412	12.89%	5,724
10	October 2012	57,740	1,767	59,507	74.18%	44,143	12.89%	5,689
11	November 2012	60,003	1,630	61,634	74.18%	45,720	12.89%	5,892
12	December 2012	59,740	2,831	62,571	74.18%	46,415	12.89%	5,982
13	January 2013	\$ 58,905	\$ 2,440	\$ 61,345	74.77%	\$ 45,868	12.89%	\$ 5,911
14	February 2013	61,115	1,821	62,936	74.77%	47,058	12.89%	6,065
15	March 2013	61,849	1,838	63,687	74.77%	47,619	12.89%	6,137
16	April 2013	62,871	1,492	64,363	74.77%	48,124	12.89%	6,202
17	May 2013	63,959	1,305	65,264	74.77%	48,798	12.89%	6,289
18	June 2013	65,616	1,818	67,434	74.77%	50,420	12.89%	6,498
19	July 2013	63,285	1,470	64,755	74.77%	48,418	12.89%	6,240
20	August 2013	66,939	1,284	68,223	74.77%	51,011	12.89%	6,574
21	September 2013	65,222	2,831	68,053	74.77%	50,883	12.89%	6,558
22	October 2013	64,979	1,971	66,950	74.77%	50,058	12.89%	6,451
23	November 2013	66,039	2,069	68,108	74.77%	50,925	12.89%	6,563
24	December 2013	64,526	2,854	67,381	74.77%	50,380	12.89%	6,493

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

MFR Schedule WPB-8.1a

Line No.	Description (A)	WPB-8.1c				Jurisdictional Allocation Factor (E)	Jurisdictional Materials and Supplies Balances (F) = (D) x (E)	Accounts Payable	Accounts Payable
		General Materials and Supplies (Account 154) (B)	Stores Expense Undistributed (Account 163) (C)	Total Materials and Supplies Balances (D) = (B) + (C)	Percentage Related to Materials and Supplies (G)			Related to Jurisdictional Materials and Supplies (H) = (F) x (G)	
25	January 2014	\$ 68,116	\$ 2,739	\$ 70,855	71.12%	\$ 50,392	12.89%	\$ 6,494	
26	February 2014	68,972	3,070	72,041	71.12%	51,236	12.89%	6,603	
27	March 2014	68,983	2,569	71,552	71.12%	50,888	12.89%	6,558	
28	April 2014	70,066	2,194	72,260	71.12%	51,391	12.89%	6,623	
29	May 2014	69,234	2,492	71,726	71.12%	51,011	12.89%	6,574	
30	June 2014	68,524	2,534	71,058	71.12%	50,536	12.89%	6,513	
31	July 2014	67,986	2,605	70,590	71.12%	50,204	12.89%	6,470	
32	August 2014	69,497	2,943	72,439	71.12%	51,519	12.89%	6,640	
33	September 2014	68,219	2,857	71,076	71.12%	50,549	12.89%	6,515	
34	October 2014	66,862	3,014	69,876	71.12%	49,696	12.89%	6,405	
35	November 2014	65,670	3,447	69,117	71.12%	49,156	12.89%	6,335	
36	December 2014	65,651	3,111	68,761	71.12%	48,903	12.89%	6,302	
37	January 2015	\$ 70,333	\$ 3,711	\$ 74,044	67.33%	\$ 49,854	12.89%	\$ 6,425	
38	February 2015	72,684	4,067	76,751	67.33%	51,677	12.89%	6,660	
39	March 2015	74,071	3,081	77,152	67.33%	51,947	12.89%	6,695	
40	April 2015	74,035	2,142	76,177	67.33%	51,290	12.89%	6,610	
41	May 2015	75,249	2,368	77,617	67.33%	52,260	12.89%	6,735	
42	June 2015	77,183	3,299	80,481	67.33%	54,188	12.89%	6,984	
43	July 2015	76,361	3,036	79,396	67.33%	53,457	12.89%	6,889	
44	August 2015	72,762	2,640	75,402	67.33%	50,768	12.89%	6,543	
45	September 2015	70,644	2,111	72,754	67.33%	48,985	12.89%	6,313	
46	October 2015	65,873	1,777	67,650	67.33%	45,549	12.89%	5,870	
47	November 2015	65,828	3,047	68,874	67.33%	46,373	12.89%	5,976	
48	December 2015	64,223	3,050	67,272	67.33%	45,295	12.89%	5,837	

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

MFR Schedule WPB-8.1b

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 2012	50,264,146	2,476,598
2	February 2012	50,816,283	1,961,279
3	March 2012	51,591,786	2,280,920
4	April 2012	53,571,649	2,318,387
5	May 2012	53,727,513	2,162,014
6	June 2012	54,265,736	2,290,932
7	July 2012	55,353,139	2,096,714
8	August 2012	55,683,225	1,809,425
9	September 2012	57,490,060	2,380,356
10	October 2012	57,740,492	1,766,931
11	November 2012	60,003,072	1,630,484
12	December 2012	59,739,891	2,830,980
13	January 2013	58,905,423	2,439,838
14	February 2013	61,115,232	1,821,148
15	March 2013	61,849,062	1,837,597
16	April 2013	62,870,990	1,492,057
17	May 2013	63,958,748	1,304,845
18	June 2013	65,615,569	1,818,347
19	July 2013	63,285,345	1,470,028
20	August 2013	66,939,468	1,283,848
21	September 2013	65,222,358	2,830,833
22	October 2013	64,978,880	1,970,705
23	November 2013	66,039,243	2,069,104
24	December 2013	64,526,257	2,854,251

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

MFR Schedule WPB-8.1b

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 2014	68,115,822	2,739,422
26	February 2014	68,971,532	3,069,774
27	March 2014	68,982,549	2,569,348
28	April 2014	70,066,035	2,194,038
29	May 2014	69,233,705	2,491,868
30	June 2014	68,524,480	2,533,547
31	July 2014	67,985,609	2,604,610
32	August 2014	69,496,678	2,942,786
33	September 2014	68,218,887	2,857,118
34	October 2014	66,862,007	3,013,945
35	November 2014	65,670,493	3,446,723
36	December 2014	65,650,647	3,110,821
37	January 2015	70,332,553	3,711,388
38	February 2015	72,683,899	4,067,359
39	March 2015	74,071,436	3,080,857
40	April 2015	74,035,041	2,141,618
41	May 2015	75,249,426	2,367,607
42	June 2015	77,182,925	3,298,530
43	July 2015	76,360,531	3,035,684
44	August 2015	72,762,178	2,639,738
45	September 2015	70,643,570	2,110,766
46	October 2015	65,873,400	1,777,034
47	November 2015	65,827,544	3,046,627
48	December 2015	64,222,798	3,049,632

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

MFR Schedule WPB-8.1c

Line No.	Description (A)	Ameren Illinois Total	
		Total Company (B)	Distribution (C)
1	12/31/2012 General Materials & Supplies	59,739,891	44,314,278
2	Percentage		74.18%
3	12/31/2013 General Materials & Supplies	64,526,257	48,244,265
4	Percentage		74.77%
5	12/31/2014 General Materials & Supplies	65,650,647	46,692,563
6	Percentage		71.12%
7	12/31/2015 General Materials & Supplies	64,222,797	43,242,158
8	Percentage		67.33%

Ameren Illinois Electric
Statutory Tax Rates (1)

Workpaper 20 Summary

<u>Line No.</u>	<u>Description</u>	<u>Percentage</u>	<u>To (Rate MAP-P Schedule)</u>
	(A)	(B)	(C)
1	Federal Tax Rate	35.00%	Sch FR C-4 Col C Ln 1
2	State of Illinois Tax Rate	7.75%	Sch FR C-4 Col C Ln 2

(1) Represents the statutory tax rates in effect for 2015. Source: Tax Department

Ameren Illinois Electric
Performance Metrics Penalty (%)
 Twelve Months Ended December 31, 2015

Workpaper 21 Summary

Line No.	Description (A)	Value - Plan Year (B)	Reference (C)
1	System Average Interruption Frequency Index (SAIFI) Penalty	0.00%	Report under Rider MAP-M
2	Customer Average Interruption Duration Index (CAIDI) Penalty	0.00%	Report under Rider MAP-M
3	Electric Service Reliability Targets Penalty	0.00%	Report under Rider MAP-M
4	Estimated Electric Bills Penalty	0.00%	Report under Rider MAP-M
5	Consumption on Inactive Electric Meters and Electric Uncollectible Expense Penalty	0.00%	Report under Rider MAP-M
6	Performance Metrics Penalty (%)	<u>0.00%</u>	Sum of Line 1 through Line 6

NOTES

1. The Value-Plan Year for lines 1 through 3 will be determined based on the values approved by the Commission in accordance with the provision of Rider MAP-M.
2. Lines 4 & 5 not applicable for this filing.

Ameren Illinois Electric
 WP 22: Other Rate Base Items

Workpaper 22 Summary

<u>Line No.</u>	<u>Additional DS Jurisdictional Rate Base Items</u> (A)	<u>Amount (\$000)</u> (B)	<u>Source (Part 285 Schedule)</u> (C)	<u>To (Rate MAP-P Schedule)</u> (D)
1	Other Rate Base Items - Adjustments Vacation Reserves Adjustment	(15,105)	B-2.13 Col B Ln 6	Sch FR B-1 Col C Ln 34a

Ameren Illinois Electric
Other Rate Base Items - Adjustments
 As of December 31, 2015
 (\$000s)

MFR Schedule B-2.13

Line No.	Description (A)	Amount (B)	Reference (C)
1	<u>Accrued Vacation Liability</u>		
2	Vacation Reserves Balance at Year End 2015	\$ (24,963)	Total FERC Account 242-010
3	Electric allocation	66.85%	Total Company Direct Labor O&M w/o A&G (WPA-5a)
4	Allocation to Electric	<u>\$ (16,688)</u>	Line 2 x Line 3
5	Allocation to Electric Distribution	90.51%	Wages and Salaries Allocator (WPA-5a)
6	Adjustment to Electric Distribution	<u><u>\$ (15,105)</u></u>	Line 4 x Line 5
7	Accumulated Deferred Income Taxes	<u>6,048</u>	Combined Tax Rate * Line 6
8	Accrued Vacation Liability Net of ADIT	<u><u>\$ (9,057)</u></u>	Line 6 - Line 7

PURPOSE OF ADJUSTMENT

To adjust rate base for per books Vacation Reserve balance.