

Ameren Illinois Electric  
**Jurisdictional Rate Base Summary by ICC Account**  
As of December 31, 2015  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Reference (C)	Electric Distribution Account Balances Before Adjustments (D)	Rate-making Adjustments (E)	Adjusted Test Year Electric Distribution Rate Base (F)
1		<b>Electric Intangible Plant</b>				
2	301- 303	Subtotal - Electric Intangible Plant	Sch. B-4	\$ 103,226	\$ 21,717	\$ 124,943
3		<b>Electric Distribution Plant</b>				
4	360-374	Subtotal - Distribution Plant	Sch. B-4	5,613,934	308,985	5,922,919
5		<b>Electric General Plant</b>				
6	389-399	Subtotal - Electric General Plant	Sch. B-4	335,245	50,605	385,850
7		<b>Total Electric Plant in Service</b>	Sch. B-4	6,052,405	381,308	6,433,713
8		<b>Reserve For Accumulated Depreciation</b>				
9	108	Intangible Plant	Sch. B-4	46,225	15,659	61,884
10	108	Distribution Plant	Sch. B-4	2,633,614	181,148	2,814,761
11	108	General Plant	Sch. B-4	97,955	9,568	107,523
12		Total Accumulated Reserve for Depreciation		2,777,794	206,374	2,984,168
13		<b>Net Plant</b>		3,274,611	174,934	3,449,545
14		<b>Adjustments:</b>				
15	107	CWIP Not Subject to AFUDC	Sch. B-7	2,259	-	2,259
16	105	Plant Held For Future Use	Sch. B-11	411	-	411
17	131	Cash Working Capital	Sch. B-8	-	15,080	15,080
18	190, 282, 283	Accumulated Deferred Income Taxes	Sch. B-9	(837,987)	(63,860)	(901,847)
19	154, 163	Materials & Supplies	Sch. B-8.1	45,295	(5,837)	39,457
20	182	Deferred Charges Greater Than \$3.7M	Sch. B-10	8,876	-	8,876
21	235	Customer Deposits	Sch. B-13	(27,199)	-	(27,199)
22	252	Customer Advances for Construction	WPB-1	(17,579)		(17,579)
23	228	OPEB Liability	Sch. B-2.12	-	2,677	2,677

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Line No.	Account No. (A)	Title of Plant Function (B)	Reference (C)	Electric Distribution Account Balances Before Adjustments (D)	Ratemaking Adjustments (E)	Adjusted Test Year Electric Distribution Rate Base (F)
24	242	Other Rate Base Items - Adjustments	Sch. B-2.13	-	(15,105)	(15,105)
25		Total Adjustments		<u>(825,925)</u>	<u>(67,045)</u>	<u>(892,970)</u>
26		<b>Total Rate Base</b>		<u>\$ 2,448,686</u>	<u>\$ 107,889</u>	<u>\$ 2,556,575</u>

Sch. B-2

Ameren Illinois Electric  
**Jurisdictional Rate Base Summary by ICC Account - RECONCILIATION**  
As of December 31, 2015  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Reference (C)	Electric Distribution Account Balances Before Adjustments (D)	Rate-making Adjustments (E)	Adjusted Test Year Electric Distribution Rate Base (F)
1		<b>Electric Intangible Plant</b>				
2	301- 303	Subtotal - Electric Intangible Plant	Sch. B-4	\$ 103,226	\$ -	\$ 103,226
3		<b>Electric Distribution Plant</b>				
4	360-374	Subtotal - Distribution Plant	Sch. B-4	5,613,934	(27,474)	5,586,460
5		<b>Electric General Plant</b>				
6	389-399	Subtotal - Electric General Plant	Sch. B-4	335,245	-	335,245
7		<b>Total Electric Plant in Service</b>	Sch. B-4	6,052,405	(27,474)	6,024,931
8		<b>Reserve For Accumulated Depreciation</b>				
9	108	Intangible Plant	Sch. B-4	46,225	-	46,225
10	108	Distribution Plant	Sch. B-4	2,633,614	(4,446)	2,629,168
11	108	General Plant	Sch. B-4	97,955	-	97,955
12		Total Accumulated Reserve for Depreciation		2,777,794	(4,446)	2,773,348
13		<b>Net Plant</b>		3,274,611	(23,028)	3,251,583
14		<b>Adjustments:</b>				
15	107	CWIP Not Subject to AFUDC	Sch. B-7	2,259	-	2,259
16	105	Plant Held For Future Use	Sch. B-11	411	-	411
17	131	Cash Working Capital	Sch. B-8	-	15,234	15,234
18	190, 282, 283	Accumulated Deferred Income Taxes	Sch. B-9	(837,987)	10,648	(827,339)
19	154, 163	Materials & Supplies	Sch. B-8.1	45,295	(5,837)	39,457
20	182	Deferred Charges Greater Than \$3.7M	Sch. B-10	8,876	-	8,876
21	235	Customer Deposits	Sch. B-13	(27,199)	-	(27,199)
22	252	Customer Advances for Construction	WPB-1	(17,579)		(17,579)
23	228	OPEB Liability	Sch. B-2.13	-	2,677	2,677

Ameren Illinois Electric  
**Jurisdictional Rate Base Summary by ICC Account - RECONCILIATION**  
As of December 31, 2015  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Reference (C)	Electric Distribution Account Balances Before Adjustments (D)	Ratemaking Adjustments (E)	Adjusted Test Year Electric Distribution Rate Base (F)
24	242	Other Rate Base Items - Adjustments	Sch. B-2.14	-	(15,105)	(15,105)
25		Total Adjustments		<u>(825,925)</u>	<u>7,616</u>	<u>(818,308)</u>
26		<b>Total Rate Base</b>		<u>\$ 2,448,686</u>	<u>\$ (15,412)</u>	<u>\$ 2,433,275</u>
					Sch. B-2	

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

<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  
**Summary of Utility Adjustments to Rate Base**  
As of December 31, 2015  
(\$000s)

Line No.	Title of Plant Function (A)	Amount (B)	Reference (C)
1	Previously Disallowed Plant Adjustments	\$ (25,638)	Schedule B-2.1
2	Plant Additions Adjustment	409,629	Schedule B-2.2
3	2016 Production Retiree Adjustment	289	Schedule B-2.3
4	2016 Incentive Compensation Adjustment	(213)	Schedule B-2.4
5	2016 Performance Share Unit Program Adjustment	(924)	Schedule B-2.5
6	2015 Production Retiree Adjustment	(344)	Schedule B-2.6
7	2015 Incentive Compensation Adjustment	(365)	Schedule B-2.7
8	2015 Performance Share Unit Program Adjustment	(1,127)	Schedule B-2.8
9	Depreciation Reserve Adjustment	(206,374)	Schedule B-2.9
10	Cash Working Capital	15,080	Schedule B-8
11	ADIT Adjustment	(63,860)	Schedule B-2.10
12	Materials and Supplies Adjustment	(5,837)	Schedule B-2.11
13	Customer Deposits Adjustment	-	Not Applicable
14	OPEB Liability Adjustment	2,677	Schedule B-2.12
15	Other Rate Base Items - Adjustments	(15,105)	Schedule B-2.13
16	Total Adjustments to Rate Base	<u>\$ 107,889</u>	

Ameren Illinois Electric  
**Summary of Utility Adjustments to Rate Base - RECONCILIATION**  
As of December 31, 2015  
(\$000s)

Line No.	Title of Plant Function (A)	Amount (B)	Reference (C)
1	Previously Disallowed Plant Adjustments	\$ (25,638)	Schedule B-2.1
2	Plant Additions Adjustment	-	Not Applicable for RY
3	2016 Production Retiree Adjustment	-	Not Applicable for RY
4	2016 Incentive Compensation Adjustment	-	Not Applicable for RY
5	2016 Performance Share Unit Program Adjustment	-	Not Applicable for RY
6	2015 Production Retiree Adjustment	(344)	Schedule B-2.6
7	2015 Incentive Compensation Adjustment	(365)	Schedule B-2.7
8	2015 Performance Share Unit Program Adjustment	(1,127)	Schedule B-2.8
9	Depreciation Reserve Adjustment	4,446	Schedule B-2.9 (excl 2014 Plant Additions)
10	Cash Working Capital	15,234	Schedule B-8 - Reconciliation
11	ADIT Adjustment	10,648	Schedule B-2.10
12	Materials and Supplies Adjustment	(5,837)	Schedule B-2.12
13	Customer Deposits Adjustment	-	Not Applicable
14	OPEB Liability Adjustment	2,677	Schedule B-2.12
15	Other Rate Base Items - Adjustments	(15,105)	Schedule B-2.13
16	Total Adjustments to Rate Base	<u>\$ (15,412)</u>	

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

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

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)

Line No.	Description	2008 Case, 2010, 2011, 2012 and 2013 Test Year [1]	2014 Test Year [2]	Total Previously Disallowed
		Ameren Illinois Total	Ameren Illinois Total	
	(A)	(B)	(C)	(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)

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

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)
<b>Utility Plant</b>								
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>
<b>Accumulated Depreciation</b>								
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>
<b>Accumulated Deferred Income Tax</b>								
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

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)
<b>Rate Base</b>								
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>
<b>Depreciation</b>								
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

Line No.	Description (A)	Case (B)	Test Year (C)	Total (I)	Source (J)
<b>Utility Plant</b>					
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>	
<b>Accumulated Depreciation</b>					
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>	
<b>Accumulated Deferred Income Tax</b>					
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

Line No.	Description (A)	Case (B)	Test Year (C)	Total (I)	Source (J)
<b>Rate Base</b>					
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>	
<b>Depreciation</b>					
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

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

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)

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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39					
40					
	100.000	100.000	100.000	100.000	100.000

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

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

Line No.	Account No. (A)	Title of Plant Function (B)	Total Additions (C)	Total Retirements [1] (D)	Net Additions (E)	Reference (F)
1		Intangible Plant Allocated to Electric Dist (WPA-5a)			71.45%	WPA-5a
2		<b>Electric Intangible Plant</b>				
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		<b>Electric Distribution Plant</b>				
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		<b>Electric General Plant</b>				
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		<b>Total Electric Plant in Service</b>	\$ 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)

Line No.	Account No. (A)	Title of Plant Function (B)	Additions	Retirements [1]	Net Additions
			2016 (C)	2016 (D)	2016 (E)
1		<b>Electric Intangible Plant</b>			
2	301- 303	Subtotal - Electric Intangible Plant	\$ 30,395	\$ (0)	\$ 30,395
3		<b>Electric Distribution Plant</b>			
4	360-374	Subtotal - Electric Distribution Plant	337,307	31,114	306,193
5		<b>Electric General Plant</b>			
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)

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)

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)

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)

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
	<b>Total</b>	<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)

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)

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)

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)

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)

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 Depreciation applies to Federal Tax Depreciation Rates

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

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)

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

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&amp;M</u>	<u>Capital</u>	<u>O&amp;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

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)

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)

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)

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

2016 Projected

Line No.	Corporation (A)	2016 Total (B)	
1	ALT - AMS	\$ 15,237,276	
2	ALT - IL REGULATED	3,557,360	
		2016 O&M %	2016 Capital %
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

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)

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  
**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)

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
				<u>To Sch. B-2.6</u>	

Ameren Illinois Electric  
**Workpaper Supporting Production Retiree Adjustment**  
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	18.2%	Per Actuary
3	Retiree Pension Expense	8,300	Line 1 * Line 2
4	Production Ratio	18.05%	WPB-2.6c
5	Production Expense	1,498	Line 3 x Line 4
6	Portion Transferred to Capital	36.90%	WPB-2.6e
7	Portion Charged to Capital	\$ 553	Line 5 x Line 6
8	Total 2015 OPEB Expense	\$ 7,300	Per Actuary
9	Retiree OPEB Expense Allocation Percentage	-10.9%	Per Actuary
10	Retiree OPEB Expense	(800)	Line 8 * Line 9
11	Production Ratio	19.41%	WPB-2.6d
12	Production Expense	(155)	Line 10 x Line 11
13	Portion Transferred to Capital	36.90%	WPB-2.6e
14	Portion Charged to Capital	\$ (57)	Line 12 x Line 13

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

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

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

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  
**Workpaper Supporting Production Retiree Adjustment**  
For Year Ended December 31, 2015

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

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

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

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

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)

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)

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	90.51%		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		69.44%	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)

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

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&amp;M</u>	<u>Capital</u>	<u>O&amp;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

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>
	<u>Corp.</u>	<u>Percentage</u>
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)

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)

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	90.51%		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		69.44%	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)

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

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>	
<u>Summary of AIC PSU Stock Expense</u>				
16	AIC Direct		\$ 3,666,188	
17	Allocated from AMS		5,171,740	
18			<u>\$ 8,837,928</u>	
<u>Capital Portion</u>				
19	Capital	27.47%	\$ 2,428,119	To WPB-2.8a, Cols (B) and (C)
20	O&M	72.53%	6,409,809	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

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)

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  
**Depreciation Reserve Adjustment**  
As of December 31, 2015  
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Total Plant Additions Depreciation Adjustment	Previously Disallowed Plant Adjustment	2016 Production Retiree OPEB Depreciation Adjustment	2016 Incentive Compensation Depreciation Adjustment	2016 Performance Share Unit Depreciation Adjustment	2015 Production Retiree OPEB Depreciation Adjustment	2015 Incentive Compensation Depreciation Adjustment
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	108	Distribution Reserve	\$ 185,623	\$ (4,415)	\$ 10	\$ (7)	\$ (31)	\$ (6)	\$ (6)
2	108	General Reserve	9,568						
3	108	Intangible Reserve	15,659						
4		Total	<u>\$ 210,849</u>	<u>\$ (4,415)</u>	<u>\$ 10</u>	<u>\$ (7)</u>	<u>\$ (31)</u>	<u>\$ (6)</u>	<u>\$ (6)</u>
			WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a

**RECONCILIATION YEAR**

5	108	Distribution Reserve		\$ (4,415)				\$ (6)	\$ (6)
6	108	General Reserve							
7	108	Intangible Reserve							
8		Total	<u>\$ -</u>	<u>\$ (4,415)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6)</u>	<u>\$ (6)</u>
			WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a	WPB-2.9a

**PURPOSE OF ADJUSTMENT**

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

Ameren Illinois Electric  
**Depreciation Reserve Adjustment**  
As of December 31, 2015  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2015 Performance Share Unit Program Depreciation Adjustment (J)	Total (K)
1	108	Distribution Reserve	\$ (19)	\$ 181,148
2	108	General Reserve		9,568
3	108	Intangible Reserve		15,659
4		Total	<u>\$ (19)</u>	<u>\$ 206,374</u>
			WPB-2.9a	

**RECONCILIATION YEAR**

5	108	Distribution Reserve	\$ (19)	\$ (4,446)
6	108	General Reserve		-
7	108	Intangible Reserve		-
8		Total	<u>\$ (19)</u>	<u>\$ (4,446)</u>
			WPB-2.9a	

**PURPOSE OF ADJUSTMENT**

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

Ameren Illinois Electric  
**Workpaper Supporting Depreciation Reserve Adjustment**  
As of December 31, 2015  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Amount (C)	Reference (D)
<u>Total Forecasted Depreciation and Amort Expense</u>				
1	108	Distribution Reserve	\$ 185,623	WPB-2.9b
2	108	General Reserve	9,568	WPB-2.9b
3	108	Intangible Reserve	15,659	WPB-2.9b
4		Total Adjustment	<u>\$ 210,849</u>	
<u>Previously Disallowed Plant Adjustment</u>				
5	108	Distribution Reserve	\$ (4,415)	Schedule B-2.1
6	108	General Reserve	-	
7	108	Intangible Reserve	-	
8		Total Adjustment	<u>\$ (4,415)</u>	
<u>2016 Production Retiree OPEB Depreciation Adjustment</u>				
9	108	Distribution Reserve	\$ 10	Schedule B-2.3
10	108	General Reserve	-	
11	108	Intangible Reserve	-	
12		Total Adjustment	<u>\$ 10</u>	
<u>2016 Incentive Compensation Depreciation Adjustment</u>				
13	108	Distribution Reserve	\$ (7)	Schedule B-2.4
14	108	General Reserve	-	
15	108	Intangible Reserve	-	
16		Total Adjustment	<u>\$ (7)</u>	
<u>2016 PSUP Incentive Compensation Depreciation Adj.</u>				
17	108	Distribution Reserve	\$ (31)	Schedule B-2.5
18	108	General Reserve	-	
19	108	Intangible Reserve	-	
20		Total Adjustment	<u>\$ (31)</u>	
<u>2015 Production Retiree OPEB Depreciation Adjustment</u>				
21	108	Distribution Reserve	\$ (6)	Schedule B-2.6
22	108	General Reserve	-	
23	108	Intangible Reserve	-	
24		Total Adjustment	<u>\$ (6)</u>	
<u>2015 Incentive Compensation Depreciation Adjustment</u>				
25	108	Distribution Reserve	\$ (6)	Schedule B-2.7
26	108	General Reserve	-	
27	108	Intangible Reserve	-	
28		Total Adjustment	<u>\$ (6)</u>	
<u>2015 PSUP Incentive Compensation Depreciation Adj.</u>				
29	108	Distribution Reserve	\$ (19)	Schedule B-2.8
30	108	General Reserve	-	
31	108	Intangible Reserve	-	
32		Total Adjustment	<u>\$ (19)</u>	

Ameren Illinois Electric  
**Workpaper Supporting Depreciation Reserve Adjustment**  
As of December 31, 2015  
(\$000s)

Line No.	Account No.	Description	Forecasted Depreciation and Amort Expense With No Plant Additions (C)	Adjustment for Depreciation Expense Recovered Through Other Tariffs or Disallowed in Previous Orders or Purchase Accounting (D)	Forecasted Change in Depreciation and Amort Expense due to Plant Additions (E)	Annual Depreciation and Amortization Expense Associated with 2014 (F) (C) + (D) + (E)
1	108	Distribution Reserve	\$ 185,079	\$ (247)	\$ 10,411	\$ 195,243
2	108	General Reserve	18,362	-	1,599	19,961
3	108	Intangible Reserve	18,531	-	3,385	21,916
4		Total Adjustment	<u>\$ 221,971</u>	<u>\$ (247)</u>	<u>\$ 15,395</u>	<u>\$ 237,119</u>
			WPC-12b	C-2.20	WPC-2.20b	

Ameren Illinois Electric  
**Workpaper Supporting Depreciation Reserve Adjustment**  
As of December 31, 2015  
(\$000s)

Line No.	Account No. (A)	Description (B)	Removal Spend due to Plant Retirements (G)	Total Forecasted Depreciation and Amort Expense (H) (F) - (G)	Allocator (I)	Electric Distribution (J) (H) * (I)
1	108	Distribution Reserve	\$ 9,620	\$ 185,623	100.00%	\$ 185,623
2	108	General Reserve	6,570	13,391	71.45%	9,568
3	108	Intangible Reserve	-	21,916	71.45%	15,659
4		Total Adjustment	<u>\$ 16,190</u>	<u>\$ 220,929</u>		<u>\$ 210,849</u>

WPB-2.2b

WPA - 5a

Ameren Illinois Electric  
**Accumulated Deferred Income Tax Adjustment**  
As of December 31, 2015  
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item (B)	Previously Disallowed Plant Adjustment (C)	Plant Additions ADIT Adjustment (D)	2016 Production Retiree Pension OPEB ADIT Adjustment (E)	2016 Incentive Compensation ADIT Adjustment (F)	2016 Performance Share Unit Program ADIT Adjustment (G)	2015 Production Retiree Pension OPEB ADIT Adjustment (H)
1	190, 282	Accumulated Deferred Income Taxes	\$ 5,348	\$ (74,657)	\$ (51)	\$ 38	\$ 163	\$ 61
2		Total	<u>\$ 5,348</u> WPB-2.10	<u>\$ (74,657)</u> WPB-2.10	<u>\$ (51)</u> WPB-2.10	<u>\$ 38</u> WPB-2.10	<u>\$ 163</u> WPB-2.10	<u>\$ 61</u> WPB-2.10
<b><u>RECONCILIATION YEAR</u></b>								
3	190, 282	Accumulated Deferred Income Taxes	\$ 5,348					\$ 61
4		Total	<u>\$ 5,348</u> WPB-2.10	<u>\$ -</u> WPB-2.10	<u>\$ -</u> WPB-2.10	<u>\$ -</u> WPB-2.10	<u>\$ -</u> WPB-2.10	<u>\$ 61</u> WPB-2.10

**PURPOSE OF ADJUSTMENT**

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

Ameren Illinois Electric  
**Accumulated Deferred Income Tax Adjustment**  
As of December 31, 2015  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2015 Incentive Compensation ADIT Adjustment (I)	2015 Performance Share Unit Program ADIT Adjustment (J)	OPEB Liability Adjustment (K)	Other Rate Base Items - Adjustments (L)	Total (M)
1	190, 282	Accumulated Deferred Income Taxes	\$ 64	\$ 199	\$ (1,072)	\$ 6,048	\$ (63,860)
2		Total	<u>\$ 64</u> WPB-2.10	<u>\$ 199</u> WPB-2.10	<u>\$ (1,072)</u> WPB-2.10	<u>\$ 6,048</u> WPB-2.10	<u>\$ (63,860)</u>
<b><u>RECONCILIATION YEAR</u></b>							
3	190, 282	Accumulated Deferred Income Taxes	\$ 64	\$ 199	\$ (1,072)	\$ 6,048	\$ 10,648
4		Total	<u>\$ 64</u> WPB-2.10	<u>\$ 199</u> WPB-2.10	<u>\$ (1,072)</u> WPB-2.10	<u>\$ 6,048</u> WPB-2.10	<u>\$ 10,648</u>

**PURPOSE OF ADJUSTMENT**

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

Ameren Illinois Electric  
**Workpaper Supporting ADIT Adjustment**  
As of December 31, 2015  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Amount (C)	Reference (D)
		Previously Disallowed Plant Adjustment		
1	282	Accumulated Deferred Income Taxes Adjustment	\$ 5,348	Schedule B-2.1
		Plant Additions ADIT Adjustment		
2	282	Accumulated Deferred Income Taxes Adjustment	(74,657)	Schedule B-2.2
		2016 Production Retire Pension OPEB ADIT Adj.		
3	282	Accumulated Deferred Income Taxes Adjustment	(51)	Schedule B-2.3
		2016 Incentive Compensation ADIT Adjustment		
4	190	Accumulated Deferred Income Taxes Adjustment	38	Schedule B-2.4
		2016 PSUP Incentive Compensation ADIT Adjustment		
5	190	Accumulated Deferred Income Taxes Adjustment	163	Schedule B-2.5
		2015 Production Retire Pension OPEB ADIT Adj.		
6	282	Accumulated Deferred Income Taxes Adjustment	61	Schedule B-2.6
		2015 Incentive Compensation ADIT Adjustment		
7	190	Accumulated Deferred Income Taxes Adjustment	64	Schedule B-2.7
		2015 PSUP Incentive Compensation ADIT Adjustment		
8	190	Accumulated Deferred Income Taxes Adjustment	199	Schedule B-2.8
		OPEB Liability Adjustment		
9	190	Accumulated Deferred Income Taxes Adjustment	(1,072)	Schedule B-2.12
		Other Rate Base Items - Adjustments		
10		Accumulated Deferred Income Taxes Adjustment	6,048	Schedule B-2.13
11		Total Accumulated Deferred Income Taxes Adjustment	<u>\$ (63,860)</u>	

Ameren Illinois Electric  
**Materials and Supplies Balances Adjustment**  
As of December 31, 2015  
(\$000s)

Line No.	Account No. (A)	Description (B)	2015 (C)	Reference (D)
1	154, 163	Total Materials and Supplies Balances - Year-End	\$ 67,272	WPB-8.1a
2		Jurisdictional Allocation Factor	67.33%	WPB-8.1c
3		Jurisdictional Total Materials and Supplies Balances - Year-End	\$ 45,295	Line 1 x Line 2
4		Materials and Supplies Net of Related Accounts Payable	39,457	Schedule B-8.1
5		Adjustment	\$ (5,837)	Line 4 - Line 3

**PURPOSE OF ADJUSTMENT**

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

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

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><u>\$ 2,677</u></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><u>\$ 1,605</u></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)

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  
**Comparative Balance Sheet**  
As of December 31,  
(\$000s)

Line No.	Account No. (A)	Description (B)	2012 (C)	2013 (D)	2014 (E)	2015 (F)
1		UTILITY PLANT				
2	101-106, 114	Utility Plant	\$ 8,306,686	\$ 8,849,725	\$ 9,562,473	\$ 10,381,602
3	107	Construction Work in Progress	100,295	226,997	215,634	228,756
4		Total Utility Plant	8,406,982	9,076,722	9,778,107	10,610,358
5	108, 111, 115	(Less) Accum. Prov. For Depr. Amort. Depl.	(3,967,178)	(4,128,477)	(4,287,878)	(4,464,588)
6		Net Utility Plant	4,439,803	4,948,245	5,490,229	6,145,770
7	120.1-120.4, 120.6	Nuclear Fuel	-	-	-	-
8	120.5	(Less) Accum. Prov. For Amort. Of Nucl. Assemblies	-	-	-	-
9		Net Nuclear Fuel	-	-	-	-
10		Net Utility Plant	4,439,803	4,948,245	5,490,229	6,145,770
11	116	Utility Plant Adjustments	-	-	-	-
12	117	Gas Stored Underground - Noncurrent	27,268	27,064	27,064	27,064
13		Total Utility Plant	4,467,071	4,975,309	5,517,292	6,172,834
14		OTHER PROPERTY AND INVESTMENTS				
15	121	Nonutility Property	5,077	4,806	4,671	4,866
16	122	(Less) Accum. Prov. For Depr. And Amort.	(521)	(551)	(596)	(552)
17	123	Investments in Associated Companies	-	-	-	-
18	123.1	Investments in Subsidiary Companies	-	-	-	-
19		Noncurrent Portion of Allowances	-	-	-	-
20	124	Other Investments	8,170	8,171	7,930	8,148
21	125-128	Special Funds	80,901	37,574	22,323	25,319
22	175	Long-Term Portion of Derivative Assets	138	25	69	52
23		Total Other Property and Investments	93,765	50,024	34,399	37,833
24		CURRENT AND ACCRUED ASSETS				
25	131	Cash	449	518	564	471
26	132-134	Special Deposits	1,886	1,819	1,820	1,801
27	135	Working Funds	15	15	10	10
28	136	Temporary Cash Investments	-	-	-	70,803
29	141	Notes Receivable	-	-	-	-
30	142	Customer Accounts Receivable	192,495	194,129	209,170	201,952
31	143	Other Accounts Receivable	16,318	16,103	9,213	25,402

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

Line No.	Account No.	Description	2012	2013	2014	2015
	(A)	(B)	(C)	(D)	(E)	(F)
32	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(11,885)	(12,825)	(13,029)	(12,290)
33	145	Notes Receivable from Associated Companies	38,529	-	-	-
34	146	Accounts Receivable from Associated Companies	10,435	315	22,266	22,248
35	151	Fuel Stock	-	-	-	-
36	152	Fuel Stock Expenses Undistributed	-	-	-	-
37	153	Residuals (Elec) and Extracted Products	-	-	-	-
38	154	Plant Materials and Operating Supplies	59,740	64,526	65,651	64,223
39	155	Merchandise	-	-	-	-
40	156	Other Materials and Supplies	-	-	-	-
41	157	Nuclear Materials Held for Sale	-	-	-	-
42	158.1 and 158.2	Allowances	-	-	-	-
43		(Less) Noncurrent Portion of Allowances	-	-	-	-
44	163	Stores Expense Undistributed	2,831	2,854	3,111	3,050
45	164.1	Gas Stored Underground - Current	113,281	109,801	111,084	86,445
46	164.2-164.3	Liquefied Natural Gas Stored and Held for Processing	-	-	-	-
47	165	Prepayments	10,504	13,062	12,146	11,393
48	166-167	Advances for Gas	-	-	-	-
49	171	Interest and Dividends Receivable	2	2	9	6
50	172	Rents Receivable	15	1	19	-
51	173	Accrued Utility Revenues	146,055	135,395	119,037	110,531
52	174	Miscellaneous Current and Accrued Assets	400	1,133	2,340	2,479
53	175	Derivative Instrument Assets	713	1,083	906	823
54	175	(Less) Long-Term Portion of Derivative Instrument Assets	(138)	(25)	(69)	(52)
55	176	Derivative Instrument Assets - Hedges	-	-	-	-
56	176	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges	-	-	-	-
57		Total Current and Accrued Assets	<u>581,645</u>	<u>527,908</u>	<u>544,247</u>	<u>589,294</u>
58		DEFERRED DEBITS				
59	181	Unamortized Debt Expenses	11,049	11,963	16,290	17,626
60	182.1	Extraordinary Property Losses	-	-	-	-
61	182.2	Unrecovered Plant and Regulatory Study Costs	-	-	-	-
62	182.3	Other Regulatory Assets	915,736	667,208	912,946	860,470
63	183	Prelim. Survey and Investigation Charges (Electric)	3,075	4,240	3,204	1,800
64	183.1, 183.2	Prelim. Survey and Investigation Charges (Gas)	-	-	-	-
65	184	Clearing Accounts	-	-	-	-
66	185	Temporary Facilities	-	-	-	-
67	186	Miscellaneous Deferred Debits	425,757	466,170	426,290	476,616

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

Line No.	Account No.	Description	2012	2013	2014	2015
	(A)	(B)	(C)	(D)	(E)	(F)
68	187	Def. Losses from Disposition of Utility Plant	-	-	-	-
69	188	Research, Development and Demonstration Expenditures	-	-	-	-
70	189	Unamortized Loss on Reacquired Debt	87,543	62,785	69,328	59,980
71	190	Accumulated Deferred Income Taxes	217,606	198,576	233,654	195,203
72	191	Unrecovered Purchased Gas Costs	6,500	-	20,299	7,436
73		Total Deferred Debits	<u>1,667,266</u>	<u>1,410,942</u>	<u>1,682,012</u>	<u>1,619,132</u>
74		Total Assets and Other Debits	<u>\$ 6,809,748</u>	<u>\$ 6,964,182</u>	<u>\$ 7,777,950</u>	<u>\$ 8,419,092</u>
75		PROPRIETARY CAPITAL				
76	201	Common Stock Issued	\$ 121,282	\$ 121,282	\$ 121,282	\$ 121,282
77	204	Preferred Stock Issued	61,632	61,632	61,632	61,632
78	202, 205	Capital Stock Subscribed	-	-	-	-
79	203, 206	Stock Liability for Conversion	-	-	-	-
80	207	Premium on Capital Stock	93	93	93	93
81	208-211	Other Paid in Capital	1,844,148	1,844,148	1,859,019	1,884,019
82	212	Installments Received on Capital Stock	-	-	-	-
83	213	(Less) Discount on Capital Stock	(4)	(4)	(4)	(4)
84	214	(Less) Capital Stock Expense	-	-	-	-
85	215, 215.1, 216	Retained Earnings	359,806	409,794	610,523	824,417
86	216.1	Unappropriated Undistributed Subsidiary Earnings	-	-	-	-
87	217	(Less) Reacquired Capital Stock	-	-	-	-
88	219	Accumulated Other Comprehensive Income	13,763	10,854	7,991	4,771
89		Total Proprietary Capital	<u>2,400,720</u>	<u>2,447,799</u>	<u>2,660,536</u>	<u>2,896,210</u>
90		LONG-TERM DEBT				
91	221	Bonds	1,673,559	1,803,174	2,228,922	2,478,922
92	222	(Less) Reacquired Bonds	(17,500)	(17,500)	(17,500)	(17,500)
93	223	Advances from Associated Companies	-	-	-	-
94	224	Other Long-Term Debt	60,000	60,000	17,500	17,500
95	225	Unamortized Premium on Long-Term Debt	-	-	-	-
96	226	(Less) Unamortized Discount on Long-Term Debt	(6,594)	(7,236)	(5,878)	(7,630)
97		Total Long-Term Debt	<u>1,709,466</u>	<u>1,838,438</u>	<u>2,223,045</u>	<u>2,471,292</u>
98		OTHER NONCURRENT LIABILITIES				
99	227	Obligations Under Capital Leases - Noncurrent	-	-	-	-

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

Line No.	Account No.	Description	2012	2013	2014	2015
	(A)	(B)	(C)	(D)	(E)	(F)
100	228.1	Accumulated Provision for Property Insurance	-	-	-	-
101	228.2	Accumulated Provision for Injuries and Damages	34,980	27,410	28,904	34,553
102	228.3	Accumulated Provision for Pensions and Benefits	825	825	825	271,752
103	228.4	Accumulated Miscellaneous Operating Provisions	-	-	-	-
104	229	Accumulated Provision for Rate Refunds	81,321	93,266	52,881	37,816
105		Long-Term Portion of Derivative Instrument Liabilities	128,301	117,918	144,115	175,513
106	230	Asset Retirement Obligation	2,679	2,564	6,167	5,698
107		Total Other Noncurrent Liabilities	<u>248,105</u>	<u>241,983</u>	<u>232,892</u>	<u>525,332</u>
108		CURRENT AND ACCRUED LIABILITIES				
109	231	Notes Payable	-	-	32,000	-
110	232	Accounts Payable	124,676	220,013	182,986	224,423
111	233	Notes Payable to Associated Companies	23,700	55,500	15,300	-
112	234	Accounts Payable to Associated Companies	86,435	17,663	49,566	66,190
113	235	Customer Deposits	41,298	42,516	40,804	40,195
114	236	Taxes Accrued	18,138	22,806	17,434	12,637
115	237	Interest Accrued	22,454	22,406	24,170	28,142
116	238	Dividends Declared	756	756	756	756
117	239	Matured Long-Term Debt	-	-	-	-
118	240	Matured Interest	-	-	-	-
119	241	Tax Collections Payable	3,460	4,983	4,258	3,064
120	242	Miscellaneous Current and Accrued Liabilities	44,363	65,242	93,024	64,019
121	243	Obligations Under Capital Leases - Current	-	-	-	-
122	244	Derivative Instrument Liabilities	204,983	154,106	185,626	220,306
123		(Less) Long-Term Portion of Derivative Instrument Liabilities	(128,301)	(117,918)	(144,115)	(175,513)
124	245	Derivative Instrument Liabilities - Hedges	-	-	-	-
125		(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-	-
126		Total Current and Accrued Liabilities	<u>441,962</u>	<u>488,071</u>	<u>501,809</u>	<u>484,218</u>
127		DEFERRED CREDITS				
128	252	Customer Advances for Construction	58,942	46,186	46,366	39,192
129	255	Accumulated Deferred Investment Tax Credits	5,262	4,115	3,132	2,357
130	256	Deferred Gains from Disposition of Utility Plant	-	-	-	-
131	253	Other Deferred Credits	683,129	508,653	556,172	264,236
132	254	Other Regulatory Liabilities	92,508	119,761	71,860	61,496
133	257	Unamortized Gain on Reacquired Debt	-	-	-	-

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

Line No.	Account No. (A)	Description (B)	2012 (C)	2013 (D)	2014 (E)	2015 (F)
134	281-283	Accumulated Deferred Income Taxes	1,169,654	1,269,176	1,482,140	1,674,760
135		Total Deferred Credits	2,009,494	1,947,890	2,159,669	2,042,040
136		Total Liabilities and Other Credits	<u>\$ 6,809,748</u>	<u>\$ 6,964,182</u>	<u>\$ 7,777,950</u>	<u>\$ 8,419,092</u>
			2012 FERC Form No. 1, pgs 110-113, col. (c)	2013 FERC Form No. 1, pgs 110-113, col. (c)	2014 FERC Form No. 1, pgs 110-113, col. (c)	2015 FERC Form No. 1, pgs 110-113, col. (c)

Ameren Illinois Electric  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2015  
(\$000s)

Line No.	Account No.	Title of Plant Function	Unadjusted Test Year Electric Distribution Plant in Service	Sch. B-2.1 Previously Disallowed Plant Adjustments	Sch. B-2.2 Plant Additions Adjustment	Sch. B-2.3 2016 Production Retiree OPEB Adjustment	Sch. B-2.4 2016 Incentive Compensation Adjustment
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		<b>Electric Plant in Service</b>					
		<b>Intangible Plant</b>					
1							
2	301- 303	Subtotal - Intangible Plant	\$ 103,226		\$ 21,717	\$ -	\$ -
		<b>Distribution Plant</b>					
3							
4	360-374	Subtotal - Distribution Plant	5,613,934	(25,638)	337,307	289	(213)
		<b>General Plant</b>					
5							
6	389-399	Subtotal - General Plant	335,245		50,605	-	-
7		<b>Total Electric Plant in Service</b>	6,052,405	(25,638)	409,629	289	(213)
8		<b>Accumulated Reserve for Depreciation</b>					
9	108	Intangible Plant	46,225	-	-	-	-
10	108	Distribution Plant	2,633,614	-	-	-	-
11	108	General Plant	97,955	-	-	-	-
12		Total Accumulated Reserve	2,777,794	-	-	-	-
13		<b>Net Plant</b>	\$ 3,274,611	\$ (25,638)	\$ 409,629	\$ 289	\$ (213)

Ameren Illinois Electric  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2015  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Sch. B-2.5 2016 PSUP Incentive Compensation Adjustment (H)	Sch. B-2.6 2015 Production Retiree OPEB Adjustment (I)	Sch. B-2.7 2015 Incentive Compensation Adjustment (J)	Sch. B-2.8 2015 PSUP Incentive Compensation Adjustment (K)
		<b>Electric Plant in Service</b>				
		<b>Intangible Plant</b>				
1						
2	301-303	Subtotal - Intangible Plant	\$ -	\$ -	\$ -	\$ -
		<b>Distribution Plant</b>				
3						
4	360-374	Subtotal - Distribution Plant	(924)	(344)	(365)	(1,127)
		<b>General Plant</b>				
5						
6	389-399	Subtotal - General Plant	-	-	-	-
7		<b>Total Electric Plant in Service</b>	(924)	(344)	(365)	(1,127)
8		<b>Accumulated Reserve for Depreciation</b>				
9	108	Intangible Plant	-	-	-	-
10	108	Distribution Plant	-	-	-	-
11	108	General Plant	-	-	-	-
12		Total Accumulated Reserve	-	-	-	-
13		<b>Net Plant</b>	\$ (924)	\$ (344)	\$ (365)	\$ (1,127)

Ameren Illinois Electric  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2015  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Sch. B-2.9		Adjusted Test Year Electric Distribution Plant in Service (N)
			Depreciation Reserve Adjustment (L)	Total Adjustments (M)	
		<b>Electric Plant in Service</b>			
1		<b>Intangible Plant</b>			
2	301- 303	Subtotal - Intangible Plant	\$ -	\$ 21,717	\$ 124,943
		<b>Distribution Plant</b>			
3					
4	360-374	Subtotal - Distribution Plant	-	308,985	5,922,919
		<b>General Plant</b>			
5					
6	389-399	Subtotal - General Plant	-	50,605	385,850
7		<b>Total Electric Plant in Service</b>	-	381,308	6,433,713
8		<b>Accumulated Reserve for Depreciation</b>			
9	108	Intangible Plant	15,659	15,659	61,884
10	108	Distribution Plant	181,148	181,148	2,814,761
11	108	General Plant	9,568	9,568	107,523
12		Total Accumulated Reserve	206,374	206,374	2,984,168
13		<b>Net Plant</b>	\$ (206,374)	\$ 174,934	\$ 3,449,545

Ameren Illinois Electric  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2015  
(\$000s)

Line No.	Account No.	Title of Plant Function	Unadjusted Test Year Electric Distribution Plant in Service	Sch. B-2.1 Previously Disallowed Plant Adjustments	Sch. B-2.2 Plant Additions Adjustment	Sch. B-2.3 2016 Production Retiree OPEB Adjustment	Sch. B-2.4 2016 Incentive Compensation Adjustment
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
<b><u>RECONCILIATION YEAR</u></b>							
<b>Electric Plant in Service</b>							
<b>Intangible Plant</b>							
14							
15	301- 303	Subtotal - Intangible Plant	\$ 103,226	\$ -			
<b>Distribution Plant</b>							
16							
17	360-374	Subtotal - Distribution Plant	5,613,934	(25,638)			
<b>General Plant</b>							
18							
19	389-399	Subtotal - General Plant	335,245	-			
20		<b>Total Electric Plant in Service</b>	<b>6,052,405</b>	<b>(25,638)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Accumulated Reserve for Depreciation</b>							
21							
22	108	Intangible Plant	46,225		-		
23	108	Distribution Plant	2,633,614		-		
24	108	General Plant	97,955		-		
25		Total Accumulated Reserve	2,777,794	-	-	-	-
26		<b>Net Plant</b>	<b>\$ 3,274,611</b>	<b>\$ (25,638)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Ameren Illinois Electric  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2015  
(\$000s)

Line No.	Account No.	Title of Plant Function	Sch. B-2.5 2016 PSUP Incentive Compensation Adjustment	Sch. B-2.6 2015 Production Retiree OPEB Adjustment	Sch. B-2.7 2015 Incentive Compensation Adjustment	Sch. B-2.8 2015 PSUP Incentive Compensation Adjustment
	(A)	(B)	(H)	(I)	(J)	(K)
<b><u>RECONCILIATION YEAR</u></b>						
<b>Electric Plant in Service</b>						
<b>Intangible Plant</b>						
14						
15	301-303	Subtotal - Intangible Plant		\$ -	\$ -	\$ -
<b>Distribution Plant</b>						
16						
17	360-374	Subtotal - Distribution Plant		(344)	(365)	(1,127)
<b>General Plant</b>						
18						
19	389-399	Subtotal - General Plant		-	-	-
20		<b>Total Electric Plant in Service</b>	-	(344)	(365)	(1,127)
<b>Accumulated Reserve for Depreciation</b>						
21						
22	108	Intangible Plant		-	-	-
23	108	Distribution Plant		-	-	-
24	108	General Plant		-	-	-
25		Total Accumulated Reserve	-	-	-	-
26		<b>Net Plant</b>	\$ -	\$ (344)	\$ (365)	\$ (1,127)

Ameren Illinois Electric  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2015  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Sch. B-2.9		Adjusted Test Year Electric Distribution Plant in Service (N)
			Depreciation Reserve Adjustment (L)	Total Adjustments (M)	
<b><u>RECONCILIATION YEAR</u></b>					
<b>Electric Plant in Service</b>					
<b>Intangible Plant</b>					
14					
15	301-303	Subtotal - Intangible Plant	\$ -	\$ -	\$ 103,226
<b>Distribution Plant</b>					
16					
17	360-374	Subtotal - Distribution Plant	-	(27,474)	5,586,460
<b>General Plant</b>					
18					
19	389-399	Subtotal - General Plant	-	-	335,245
20		<b>Total Electric Plant in Service</b>	-	(27,474)	6,024,931
<b>Accumulated Reserve for Depreciation</b>					
21					
22	108	Intangible Plant	-	-	46,225
23	108	Distribution Plant	(4,446)	(4,446)	2,629,168
24	108	General Plant	-	-	97,955
25		Total Accumulated Reserve	(4,446)	(4,446)	2,773,348
26		<b>Net Plant</b>	\$ 4,446	\$ (23,028)	\$ 3,251,583

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2012					Plant Balances as of December 31, 2012 (H)
			Plant Balances as of December 31, 2011 (C)	Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)	
1		<b>Electric Intangible Plant</b>						
2	301-303	Subtotal - Electric Intangible Plant	\$ 37,203	\$ 7,109	\$ (0)	\$ -	\$ -	\$ 44,311
3		<b>Electric Production Plant</b>						
4		Steam Production Plant						
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-	-
6		Other Production Plant						
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-	-
8		<b>Electric Transmission Plant</b>						
9	350-359	Subtotal - Electric Transmission Plant	931,616	88,413	3,468	-	(35)	1,016,525
10		<b>Electric Distribution Plant</b>						
11	360-374	Subtotal - Electric Distribution Plant [1]	4,630,760	199,367	20,194	46	830	4,810,810
12		<b>Electric General Plant</b>						
13	389-399	Subtotal - Electric General Plant [1]	374,112	45,491	15,863	(11)	(675)	403,055
14		<b>Total Electric Plant in Service</b>	<u>\$ 5,973,691</u>	<u>\$ 340,381</u>	<u>\$ 39,526</u>	<u>\$ 35</u>	<u>\$ 120</u>	<u>\$ 6,274,701</u>

**NOTES**

[1] Asset Retirement Costs were removed.

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

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2013				Plant Balances as of December 31, 2013 (M)
			Gross Additions During the Year (I)	Retirements During the Year (J)	Adjustments During the Year (K)	Transfers During the Year (L)	
1		<b>Electric Intangible Plant</b>					
2	301-303	Subtotal - Electric Intangible Plant	\$ 6,361	\$ -	\$ -	\$ -	\$ 50,672
3		<b>Electric Production Plant</b>					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		<b>Electric Transmission Plant</b>					
9	350-359	Subtotal - Electric Transmission Plant	197,815	5,313	-	69	1,209,096
10		<b>Electric Distribution Plant</b>					
11	360-374	Subtotal - Electric Distribution Plant [1]	250,806	23,240	-	784	5,039,160
12		<b>Electric General Plant</b>					
13	389-399	Subtotal - Electric General Plant [1]	45,375	29,847	-	(51)	418,531
14		<b>Total Electric Plant in Service</b>	<u>\$ 500,357</u>	<u>\$ 58,400</u>	<u>\$ -</u>	<u>\$ 802</u>	<u>\$ 6,717,459</u>

**NOTES**

[1] Asset Retirement Costs were removed.

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

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2014				Plant Balances as of December 31, 2014 (R)
			Gross Additions During the Year (N)	Retirements During the Year (O)	Adjustments During the Year (P)	Transfers During the Year (Q)	
1		<b>Electric Intangible Plant</b>					
2	301-303	Subtotal - Electric Intangible Plant	\$ 68,262	\$ -	\$ -	\$ (140)	\$ 118,794
3		<b>Electric Production Plant</b>					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		<b>Electric Transmission Plant</b>					
9	350-359	Subtotal - Electric Transmission Plant	246,147	8,789	(1,490)	6,780	1,451,744
10		<b>Electric Distribution Plant</b>					
11	360-374	Subtotal - Electric Distribution Plant [1]	278,301	38,490	-	(6,522)	5,272,449
12		<b>Electric General Plant</b>					
13	389-399	Subtotal - Electric General Plant [1]	61,921	20,717	-	227	459,961
14		<b>Total Electric Plant in Service</b>	<u>\$ 654,631</u>	<u>\$ 67,996</u>	<u>\$ (1,490)</u>	<u>\$ 344</u>	<u>\$ 7,302,948</u>

**NOTES**

[1] Asset Retirement Costs were removed.

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

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2015				Plant Balances as of December 31, 2015 (W)
			Gross Additions During the Year (S)	Retirements During the Year (T)	Adjustments During the Year (U)	Transfers During the Year (V)	
1		<b>Electric Intangible Plant</b>					
2	301-303	Subtotal - Electric Intangible Plant	\$ 25,679	\$ -	\$ -	\$ -	\$ 144,473
3		<b>Electric Production Plant</b>					
4		Steam Production Plant					
5	310-317	Subtotal - Steam Production Plant	-	-	-	-	-
6		Other Production Plant					
7	340-346	Subtotal - Other Production Plant	-	-	-	-	-
8		<b>Electric Transmission Plant</b>					
9	350-359	Subtotal - Electric Transmission Plant	310,717	20,536	-	24,235	1,766,160
10		<b>Electric Distribution Plant</b>					
11	360-374	Subtotal - Electric Distribution Plant [1]	388,443	47,604	-	646	5,613,934
12		<b>Electric General Plant</b>					
13	389-399	Subtotal - Electric General Plant [1]	50,445	17,582	-	(23,622)	469,202
14		<b>Total Electric Plant in Service</b>	\$ 775,284	\$ 85,722	\$ -	\$ 1,259	\$ 7,993,769

**NOTES**

[1] Asset Retirement Costs were removed.

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

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total		Ameren Illinois Total	
			2012 Transfers (C)	Explanation of Transfers (D)	2013 Transfers (E)	Explanation of Transfers (F)
1		<b>Electric Intangible Plant</b>				
2	301-303	Subtotal - Electric Intangible Plant	\$ -		\$ -	
3		<b>Electric Production Plant</b>				
4		Electric Steam Production Plant				
5	310-317	Subtotal -Electric Steam Production Plant	-		-	
6		Other Electric Production Plant				
7	340-346	Subtotal - Other Electric Production Plant	-		-	
8		<b>Electric Transmission Plant</b>				
9	353	Station Equipment	67	Transfer switch from Midway - Donnellson to spare	69	Transfer assets to correct account and corporation.
10		All other electric transmission accounts excl. 353	(102)	Transfers from transmission accounts to distribution accounts	-	
11	350-359	Subtotal - Electric Transmission Plant	(35)		69	
12		<b>Electric Distribution Plant</b>				
13	360-374	Subtotal - Electric Distribution Plant	830	Transfer assets from acct 364 to correct acct 365	784	Transfer assets to and from spare and correct Retirement Unit Codes.
14		<b>Electric General Plant</b>				
15	389-399	Subtotal - Electric General Plant	(675)	Transfer asset per June 2012 Fleet EMPRV interface: electric to gas	(51)	Transfers to correct accounts and Retirement Unit Codes.
16		<b>Total Electric Plant in Service</b>	\$ 120		\$ 802	

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

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total		Ameren Illinois Total	
			2014 Transfers (G)	Explanation of Transfers (H)	2015 Transfers (I)	Explanation of Transfers (J)
1		<b>Electric Intangible Plant</b>				
2	301-303	Subtotal - Electric Intangible Plant	\$ (140)	Transfer PC equipment from 303 to 391.	\$ -	
3		<b>Electric Production Plant</b>				
4		Electric Steam Production Plant				
5	310-317	Subtotal -Electric Steam Production Plant	-		-	
6		Other Electric Production Plant				
7	340-346	Subtotal - Other Electric Production Plant	-		-	
8		<b>Electric Transmission Plant</b>				
9	353	Station Equipment	176	Transfer current limiting reactors from 350 to 353.		
10		All other electric transmission accounts excl. 353	6,603	Transfer from distribution accounts to transmission accounts.	24,235	Transfer from general plant accounts to transmission accounts
11	350-359	Subtotal - Electric Transmission Plant	6,780		24,235	
12		<b>Electric Distribution Plant</b>				
13	360-374	Subtotal - Electric Distribution Plant	(6,522)	Transfer from distribution accounts to transmission accounts.	646	Transferred assets (transformers) from UEC to AIC
14		<b>Electric General Plant</b>				
15	389-399	Subtotal - Electric General Plant	227	Transfer of PC equipment from 303 to 391.	(23,622)	Transfer from general plant accounts to transmission accounts
16		<b>Total Electric Plant in Service</b>	\$ 344		\$ 1,259	

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

Line No.	Description (A)	Account No. (B)	2012 (C)	2013 (D)	2014 (E)	2015 (F)
1	Beginning Balance		\$ 2,695,652	\$ 2,834,705	\$ 2,966,718	\$ 3,106,368
2	Depreciation Expense	403	181,226	202,853	215,213	227,605
3	Depreciation Expense for Asset Retirement Costs		-	-	-	-
4	Transportation Expenses - Clearing		5,134	7,844	9,296	9,696
5	Other Clearing Accounts		335	541	611	663
6	Other Accounts	[1]	1,485	1,829	2,327	3,268
7	Retirements		(39,424)	(58,362)	(67,129)	(85,699)
8	Cost of Removal		(20,872)	(29,746)	(28,290)	(38,610)
9	Salvage		11,408	7,216	7,554	8,884
10	Other/Net Credit	[2]	(238)	(162)	69	292
12	Ending Balance	[3]	<u>\$ 2,834,705</u>	<u>\$ 2,966,718</u>	<u>\$ 3,106,368</u>	<u>\$ 3,232,467</u>

**NOTES**

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

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

[3] Excludes Intangible Plant.

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

Line No.	Description (A)	2012 (B)	2013 (C)	2014 (D)	2015 (E)
1	Steam Production	\$ -	\$ -	\$ -	\$ -
2	Nuclear Production	-	-	-	-
	Hydraulic Production				
3	Conventional	-	-	-	-
4	Pumped Storage	-	-	-	-
5	Other Production	-	-	-	-
6	Transmission	430,627	441,080	455,914	462,382
7	Distribution	2,277,023	2,404,315	2,522,405 [1]	2,633,614 [1]
8	General Plant	127,055	121,324	128,565 [1]	137,096 [1]
9	Total	<u>\$ 2,834,705</u>	<u>\$ 2,966,718</u>	<u>\$ 3,106,884</u>	<u>\$ 3,233,092</u>

**NOTES**

[1] Asset Retirement Costs were removed.

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

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

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/Rclrs -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

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>	

Ameren Illinois Electric  
**Allowance for Funds Used During Construction**

Line No.	Month/Year	Total CWIP Balance	CWIP Balance Accruing AFUDC	CWIP Balance NOT Accruing AFUDC	AFUDC Debt Accrual Rate	AFUDC Equity Accrual Rate	AFUDC Debt Generated [1]
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	2012	\$ 86,500,031	\$ 105,392,471	\$ (18,892,440)	3.1108%	5.8350%	\$ 2,538,975
2	2013	\$ 205,166,231	\$ 209,528,100	\$ (4,361,869)	3.0208%	5.0867%	\$ 4,169,499
3	2014	\$ 200,406,517	\$ 205,896,086	\$ (5,489,569)	1.0083%	1.1517%	\$ 2,259,320
	2015						
4	January	\$ 213,944,283	\$ 190,771,035	\$ 23,173,248	0.1492%	0.1808%	\$ 284,567
5	February	237,817,580	204,708,129	33,109,451	0.1492%	0.1808%	305,356
6	March	271,663,168	237,604,497	34,058,671	0.1492%	0.1808%	354,427
7	April	302,810,598	263,753,936	39,056,662	0.1492%	0.1808%	393,433
8	May	266,161,835	287,908,714	(21,746,879)	0.1492%	0.1808%	429,464
9	June	191,733,101	207,485,634	(15,752,533)	0.1492%	0.1808%	309,499
10	July	201,841,601	166,464,297	35,377,304	0.1492%	0.1808%	248,309
11	August	242,194,512	189,993,351	52,201,161	0.1492%	0.1808%	283,407
12	September	290,739,241	227,664,205	63,075,036	0.1492%	0.1808%	339,599
13	October	285,887,038	264,824,374	21,062,664	0.1492%	0.1808%	395,030
14	November	274,406,810	258,459,830	15,946,980	0.1492%	0.1808%	385,536
15	December	219,711,443	250,595,443	(30,884,000)	0.1883%	0.2933%	471,955
16	2015	\$ 219,711,443	\$ 250,595,443	\$ (30,884,000)	1.8292%	2.2825%	\$ 4,200,581

**NOTES**

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

[2] The balances are as of December

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

[4] AFUDC Adjustments recorded in December 2015 represents AFUDC Rate change allowed by FERC Order 561 where public utilities are required to monitor their actual experience and adjust to actual at year-end if a significant deviation from the estimates occur.

Ameren Illinois Electric  
**Allowance for Funds Used During Construction**

Line No.	Month/Year (A)	AFUDC Equity Generated [1] (H)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2012	\$ 4,686,503	\$ 7,225,478	\$ (346,977)	\$ 6,878,501	\$ 4,925,481
2	2013	\$ 7,107,280	\$ 11,276,779	\$ (1,738,207)	\$ 9,538,572	\$ 8,199,981
3	2014	\$ 2,600,821	\$ 4,860,141	\$ (698,764)	\$ 4,161,377	\$ 5,669,825
	2015					
4	January	\$ 344,978	\$ 629,544	\$ (10)	\$ 629,535	\$ 14,949
5	February	370,181	675,537	(40,961)	634,576	28,785
6	March	429,668	784,095	(670)	783,425	238,758
7	April	476,955	870,388	(4,386)	866,002	55,041
8	May	520,635	950,099	(13,851)	936,248	1,094,174
9	June	375,203	684,703	(32,572)	652,130	3,173,011
10	July	301,023	549,332	(60,189)	489,143	313,808
11	August	343,571	626,978	(3,940)	623,038	87,995
12	September	411,693	751,292	(12,628)	738,664	84,139
13	October	478,891	873,920	(28,455)	845,466	1,001,146
14	November	467,382	852,917	(8,771)	844,146	558,437
15	December	735,080	1,207,035	(3,602,962)	(2,395,927)	3,841,027
16	2015	\$ 5,255,259	\$ 9,455,840	\$ (3,809,395)	\$ 5,646,446	\$ 10,491,270

**NOTES**

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

[2] The balances are as of December

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

[4] AFUDC Adjustments recorded in December 2015 represents AFUDC Rate change allowed by FERC Order 561 where public utilities are required to monitor their actual experience and adjust to actual at year-end if a significant deviation from the estimates occur.

Ameren Illinois Electric  
**Allowance for Funds Used During Construction**

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

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

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col. C / 365)	Cash Working Capital Requirement (E) Col. B x Col. D
<b>REVENUES</b>					
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	<b>TOTAL - REVENUES</b>	<u>\$ 529,848</u>			<u>75,831</u>
<b>EXPENSES</b>					
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

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

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col. C / 365)	Cash Working Capital Requirement (E) Col. B x Col. D
26	Current Federal Income Taxes	(33,603)	(37.88)	-10.38%	3,487
27	Current State Income Taxes	(8,066)	(37.88)	-10.38%	837
28	<b>TOTAL EXPENSES</b>	<u>\$ 529,848</u>			<u>(60,750)</u>
29	<b>CASH WORKING CAPITAL REQUIREMENT</b>				<u>\$ 15,080</u>

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

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col. C / 365)	Cash Working Capital Requirement (E) Col. B x Col. D
<b>REVENUES</b>					
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	<b>TOTAL - REVENUES</b>	<u>\$ 522,665</u>			<u>\$ 74,768</u>
<b>EXPENSES</b>					
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

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

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col. C / 365)	Cash Working Capital Requirement (E) Col. B x Col. D
26	Current Federal Income Taxes	(36,511)	(37.88)	-10.38%	3,789
27	Current State Income Taxes	(8,764)	(37.88)	-10.38%	909
28	<b>TOTAL EXPENSES</b>	<u>\$ 522,665</u>			<u>(59,535)</u>
29	<b>CASH WORKING CAPITAL REQUIREMENT</b>				<u>\$ 15,234</u>

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

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)

WPB-8.1c

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

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

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,

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,

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  
**Accumulated Deferred Income Taxes**  
As of December 31,  
(\$000s)

Line No.	Description (A)	Account (B)	State Balance at 12/31/2014 (C)	State Balance at 12/31/2015 (D)	Federal Balance at 12/31/2014 (E)	Federal Balance at 12/31/2015 (F)	Total Beginning Deferred Tax Balance (G)	Total Ending Deferred Tax Balance (H)
1	Active VEBA - Federal	1-ZA-190-611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Active VEBA - State	1-ZA-190-612	-	-	-	-	-	-
3	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	1,120	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	-	-	-	-	-	-

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

Line No.	Description (A)	Account (B)	State Balance at 12/31/2014 (C)	State Balance at 12/31/2015 (D)	Federal Balance at 12/31/2014 (E)	Federal Balance at 12/31/2015 (F)	Total Beginning Deferred Tax Balance (G)	Total Ending Deferred Tax Balance (H)
35	Severance Rate Case Settlement - State	1-ZA-190-612	-	-	-	-	-	-
36	Total 190 Electric		<u>6,476</u>	<u>3,342</u>	<u>72,487</u>	<u>73,735</u>	<u>78,962</u>	<u>77,077</u>
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)

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

Line No.	Description (A)	Account (B)	State Balance at 12/31/2014 (C)	State Balance at 12/31/2015 (D)	Federal Balance at 12/31/2014 (E)	Federal Balance at 12/31/2015 (F)	Total Beginning Deferred Tax Balance (G)	Total Ending Deferred Tax Balance (H)
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		<u>(3,932)</u>	<u>(4,574)</u>	<u>(17,030)</u>	<u>(19,066)</u>	<u>(20,961)</u>	<u>(23,640)</u>
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

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

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)	-	-

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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		

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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	-	

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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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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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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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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	-		-

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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)
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)	-	-
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)	-	-

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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)
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	-		
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		

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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)
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)		
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	-	

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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)
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)		
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			(1,389,453,360)	(650,514,694)	(131,261,316)
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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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>

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Line No.	Description	Account	Allocator	Balance Per General Ledger at 12/31/2014	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(C)	(D)	(E)	(F)
					To Sch B-9, Col. (E)	To Sch B-9, Col. (C)

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Line No.	Schedule B-9 Line (A)	Schedule M Number (B)	Schedule M Description (C)	Type (D)	Account (E)	Transaction (F)
1	39 and 40	# 68	Automated Meter Reading Equipment	Temporary	282	AIC entered into a contract to provide automated meter reading services using an integrated wireless data communication equipment system. The contract, although specifically stating that Cell net retains title to the equipment, in substance represents a deemed sale of the meter radio module portion of the system to AIC. As such, AIC is treated as the deemed owner of the meter radio module portion of the system for income tax purposes and should deduct depreciation on the corresponding meter radio modules.
2	43 and 44	# 70a	Book Capitalized Repairs Expensed for Tax (CWIP)	Temporary	282	AIC incurred maintenance costs that were capitalized on its books but which are deducted currently for tax purposes.
3	48 and 49	# 90	Book/Tax Loss on Reacquired Debt	Temporary	283	Reverse book amortization of unamortized loss on reacquired debt.
4	18 and 19	#150	Change in Obsolete Inventory Reserve	Temporary	190	Increase/decrease in obsolete inventory reserve.

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Line No.	Schedule B-9 Line (A)	Schedule M Number (B)	Schedule M Description (C)	Tax Treatment (G)	Book Treatment (H)
1	39 and 40	# 68	Automated Meter Reading Equipment	Tax deducts 7-year MACRS depreciation on the meter radio modules based on the date when the meter radio modules are placed in service. Tax also deducts depreciation on its up-front, one time meter radio module installation-related costs. A 30.7% Schedule M income modification is also made to remove the expected portion of each monthly payment that represents the meter radio module equipment which is being depreciated.	Book deducts its monthly automated meter reading cost payments as incurred. Books does not recognize AIC as the deemed owner of the meter radio modules.
2	43 and 44	# 70a	Book Capitalized Repairs Expensed for Tax (CWIP)	Under the provisions of IRC Section 162 and the Regulations there under, AIC is deducting currently maintenance costs that were capitalized for book purposes. These costs are incurred in CWIP. In-service amounts are included in Plant Temporary Differences.	The expenditures were capitalized to electric production accounts - generally accounts 350 - 373.
3	48 and 49	# 90	Book/Tax Loss on Reacquired Debt	Per Reg. Sec. 1.163-4(c)(1) - if bonds are issued by a corporation and are subsequently repurchased by the corporation at a price in excess of the issue price plus any amount of original issue discount deducted prior to repurchase, or minus any amount of premium returned as income prior to repurchase, the excess of the repurchase price over the issue price adjusted for amortized premium or deducted discount is deductible as interest for the taxable year.	Loss on reacquired debt is amortized over the remaining life of the debt issue.
4	18 and 19	#150	Change in Obsolete Inventory Reserve	Deduction taken when the inventory becomes worthless and is written off.	Expense is accrued on the books for the estimated amount of obsolete inventory (G/L account #154021)

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Line No.	Schedule B-9 Line (A)	Schedule M Number (B)	Schedule M Description (C)	Type (D)	Account (E)	Transaction (F)
5	41 and 42	#603	Mixed Service Costs (CWIP)	Temporary	282	On December 29, 2009, Ameren filed Form 3115, Application for Change in Accounting Method under Revenue Procedure 97-27. Ameren requested permission to change the method of accounting for mixed service and other indirect costs subject to Internal Revenue Code Section 263A with respect to the production of self-constructed assets and electricity and the resale of natural gas.
6	37 and 38	#709	Plant Related Temporary Differences	Temporary	282	Plant temporary differences includes basis adjustments (i.e., casualty loss, tax repairs, etc.) and depreciation (reverse book depreciation, deduct tax depreciation).
7	45 and 46	#709	Plant Related Temporary Differences - CWIP	Temporary	282	Plant temporary differences on CWIP projects.

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Line No.	Schedule B-9 Line (A)	Schedule M Number (B)	Schedule M Description (C)	Tax Treatment (G)	Book Treatment (H)
5	41 and 42	#603	Mixed Service Costs (CWIP)	Each entity will identify indirect costs, including mixed service costs, in accordance with Treas. Reg. Sections 1.263A-1(e) and 1.263A-3(c) and allocate such costs between production and non-production activities using a facts and circumstances method in accordance with Treas. Reg. Section 1.263A-1(f)(4). Each entity will include all cost incurred in its mixed service departments and functions and will not exclude any otherwise deductible service costs. Each entity will allocate the portion of indirect costs and mixed service costs allocable to production activities among the units of property produced and property acquired for resale using a method in accordance with Treas. Reg. Section 1.263A-1(f)(4). The inventory related portion of the mixed service cost is CWIP. The plant related portion is included in Plant Temporary Differences.	For books, a percentage of fixed costs are determined and accumulated in the Overhead accounts. These costs are then allocated to the work orders as the Work Order is placed-in-service.
6	37 and 38	#709	Plant Related Temporary Differences	The tax rules for capitalization are different than the book capitalization policy. There are items that are deducted for tax and capitalized for book (i.e., tax repairs) and there are items expensed for book and capitalized for tax (i.e., software purchases). Because different items are capitalized for tax than book, the tax basis is different than book. There are also different methods and lives for depreciation for tax vs. book.	Books capitalizes items based on the company capitalization policy and property unit catalog. Book depreciation methods and lives are determined via depreciation studies.
7	45 and 46	#709	Plant Related Temporary Differences - CWIP	The tax rules for capitalization are different than the book capitalization policy. There are items that are deducted for tax and capitalized for book (i.e., software development) while in CWIP. The in service amounts are included in Plant Temporary Differences.	Books capitalizes items based on the company capitalization policy and property unit catalog.

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Line No.	Schedule B-9 Line (A)	Schedule M Number (B)	Schedule M Description (C)	Type (D)	Account (E)	Transaction (F)
8	10 and 11	#860	Tax Depreciation Step Up/Down Basis	Temporary	190	Tax depreciation of step-up/down in tax basis resulting from intercompany sales of assets.
9	62 and 63	#883	Test Storm Costs Reg Asset	Temporary	283	Storm costs, and various other regulatory assets and liabilities.
10	3		IL Investment Tax Credit Carryforward		190	Illinois Tax Credits are generated through AIC expenditures in Illinois related to the Research and Development tax credit, Enterprise Zone investment tax credit, and numerous other tax credits.
11	4		IL Credit Valuation Allowance		190	Illinois Tax Credits are generated through AIC expenditures in Illinois related to the Research and Development tax credit, Enterprise Zone investment tax credit, and numerous other tax credits.
12	5		Federal NOL Credits Deferred		190	Federal Tax Credits, generated through AIC expenditures, include the Research and Development tax credit, and can include numerous other tax credits.
13	6		Federal Net Operating Loss		190	If AIC incurs a loss on the Federal income tax return in a given year, the loss is then carried forward to a future period in which the loss can be utilized.
14	7		Federal effect of Illinois NOL		190	If AIC incurs a loss on the Illinois income tax return in a given year, the loss is then carried forward to a future period in which the loss can be utilized.

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Line No.	Schedule B-9 Line (A)	Schedule M Number (B)	Schedule M Description (C)	Tax Treatment (G)	Book Treatment (H)
8	10 and 11	#860	Tax Depreciation Step Up/Down Basis	Intercompany asset sale prices are computed at book value. Tax basis is computed differently than book basis, giving rise to a gain/loss on the sale. These gains/losses are deferred and amortized over the life of the asset in the hands of the new seller, while the increase/decrease in tax basis is depreciated in the hands of the buyer. (Reg. Sec. 1.1502-13)	Assets transferred between subsidiaries are sold at book value. There is no gain/loss or basis difference for book purposes.
9	62 and 63	#883	Test Storm Costs Reg Asset	Expenses related to storms, and other regulatory assets and liabilities are deducted when incurred for tax purposes.	Books reduced or increased expense and set up a regulatory asset or liability that will be amortized over 5 years. (accounts 182376, 182388, 182TS4, 254TS4, for set-up; amortized to account 407, 419 and 456)
10	3		IL Investment Tax Credit Carryforward	If AIC is not able to utilize the Illinois tax credits generated in a tax year due to net operating losses, etc., these tax credits are carried forward to future periods as a deferred tax asset.	N/A
11	4		IL Credit Valuation Allowance	If the Illinois tax credit are not able to be utilized within the specified tax credit carryforward restrictions, AIC is required to place a valuation allowance against the tax credits. This valuation allowance is a contra-asset.	N/A
12	5		Federal NOL Credits Deferred	If AIC is not able to utilize the Federal tax credits generated in a tax year due to net operating losses, etc., these tax credits are carried forward to future periods as a deferred tax asset.	N/A
13	6		Federal Net Operating Loss	If AIC is not able to utilize the Federal net operating loss in a tax year, the tax benefits of the net operating losses are carried forward to future periods as a deferred tax asset.	N/A
14	7		Federal effect of Illinois NOL	If AIC is not able to utilize the Illinois net operating loss in a tax year, these net operating losses are reduced by the federal tax impact of the state net operating loss and carried forward to the next year as a contra deferred tax asset.	N/A

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 Test Year Ending December 31, 2015

Line No.	Schedule B-9 Line (A)	Schedule M Number (B)	Schedule M Description (C)	Type (D)	Account (E)	Transaction (F)
15	8		State effect of Illinois NOL		190	IF AIC incurs a loss on the Illinois income tax return in a given year, the loss is then carried forward to a future period in which the loss can be utilized.

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Line No.	Schedule B-9 Line (A)	Schedule M Number (B)	Schedule M Description (C)	Tax Treatment (G)	Book Treatment (H)
15	8		State effect of Illinois NOL	If AIC is not able to utilize the Illinois net operating loss in a tax year, the tax benefits of the net operating losses are carried forward to future periods as a deferred tax asset.	N/A

Ameren Illinois Electric  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2015

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2014 (F)	Ending Balance at 12/31/2015 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-611/612	Active VEBA	Electric	165	165-030, 165-680	-	-	N	3, 4
2	190-CRD	IL Investment Tax Credit Carryforward	Electric			-	-	Y	5
3	190-CVA	IL Credit Valuation Allowance	Electric			-	-	Y	5
4	190-CDF	Federal NOL Credits Deferred	Electric			-	-	Y	5
5	190-FOL	Federal Net Operating Loss	Electric			-	-	Y	5
6	190-NLF	Federal Effect of Illinois NOL	Electric			-	-	Y	5
7	190-NOL	State Effect of Illinois NOL	Electric			-	-	Y	5
8	190-MOF	Federal Effect of Missouri NOL	Electric			-	-	N	3, 5
9	190-MOL	State Effect of Missouri NOL	Electric			-	-	N	3, 5
10	190-FED	Federal Accrued Tax	Electric			-	-	N	3, 5
11	190-STA	State Accrued Tax	Electric			-	-	N	3, 5
12	190-100	Unamortized Investment Tax Credit	Electric	254/255	254-100/255-	-	-	N	3
13	190-365/366	Tax Depr Step-Up Basis Metro	Electric	Various	Various	-	-	Y	4
14	190-611/612	Legal Expense Reserve	Electric	242	242-009	-	-	N	1, 3, 4
15	190-611/612	Uncollectible Accounts	Electric	144	144 Major	-	-	N	3, 4
16	190-611/612	Asset Retirement Obligation	Electric	182/230	182-343, 230-101	-	-	N	4
17	190-611/612	Inventory Reserve	Electric	154	154-021	(930,007)	(684,485)	N	3, 4

Ameren Illinois Electric  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2015

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2014 (F)	Ending Balance at 12/31/2015 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
18	190-611/612	Deferred Compensation	Electric	242/253	242-092, 253-615, 253-616, 253-617, 253-628, 253-649, 253-650, 253-651, 253-652, 253-653, 253-654	-	-	N	3, 4
19	190-611/612	Employee Bonus Accrual, Payment and 481(a) adjustment	Electric	232	232-007	-	-	N	3, 4
20	190-611/612	FAS 106 Deduction	Electric	228/253	228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080	-	-	N	1, 3, 4
21	190-611/612	FAS 106-2 Part D, Prescription	Electric	253	253-081	-	-	N	1, 3, 4
22	190-611/612	Injuries and Damages Reserve	Electric	186/228	186-060, 228-002, 228-020, 228-021, 228-023, 228-030, 228-HMA	-	-	N	3, 4
23	190-611/612	Merger Costs - Debt Integration	Electric			-	-	N	4, 5
24	190-611/612	State Income Taxes	Electric	236	236-032, 236-042	-	-	N	1, 3, 4
25	190-611/612	Gross Receipts Taxes	Electric	236	236-012	-	-	N	3, 4
26	190-611/612	Property Taxes	Electric	236	236-011	-	-	N	3, 4
27	190-611/612	Pension	Electric	253	228-372, 228-397	-	-	N	1, 3, 4
28	190-611/612	Regulatory Asset Amortization	Electric	182	182-399	-	-	N	3, 4
29	190-611/612	Severance	Electric			-	-	N	4, 5
30	190-611/612	Severance Rate Case Settlement	Electric	182/186	182-SEV, 186-V11	-	-	N	3, 4

Ameren Illinois Electric  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2015

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2014 (F)	Ending Balance at 12/31/2015 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
31	190-611/612	Tax Reserve Interest - Current	Electric	237	237-TAX	-	-	N	3, 4
32	190-611/612	Tax Reserve Interest - Non Current	Electric	143/253	143-TAX, 253-237	-	-	N	3, 4
33	190-611/612	Vacation Pay Adjustment	Electric	242	242-010	-	-	N	1, 4
34	282-111/112, 282-115/116, 282-125/126, 282-145/146, 282-147/148	Accelerated Depreciation	Electric	Plant	Plant	-	-	Y	2
35	283-215/216	FAS 133 Transactions	Electric	Various	Various	-	-	N	3, 4
36	283-513/514	Intercompany Tax Gain	Electric	Various	Various	-	-	N	3, 4
37	283-651/652	Book/Tax Loss on Reacquired Debt	Electric	189	189 Major	45,988,002	39,721,825	Y	4
38	283-651/652	Rate Case Expenses	Electric	182	182-MAP, 182-371, 182-372, 182-374	-	-	N	4
39	283-651/652	Illinois Bad Debt Tracker	Electric	182/254	182-BD0, 254-BD0, 254-BD1, 254-BD2	-	-	N	4
40	283-651/652	Merger Initiatives	Electric	182/186	182-3MC, 186-501	-	-	N	4
41	283-651/652	Payroll Tax Adjustment	Electric	Various	Various	-	-	N	4
42	283-651/652	Prepayments - 12 Month Rule	Electric	165	165-003	-	-	N	4
43	283-651/652	Rabbi Trust	Electric	Various	Various	-	-	N	4
44	283-651/652	Renewable Energy Compliance Cost	Electric	242	242-048	-	-	N	4

Ameren Illinois Electric  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2015

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2014 (F)	Ending Balance at 12/31/2015 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
45	283-651/652	Section 1502 Adjustment to Pension & OPEB	Electric	Various	Various	-	-	N	4
46	283-651/652	Other Reg Assets/Liabilities	Electric	182/254	182-PSP, 254-M12, 254-TS3, 182-C13, 182-M13, 254-M12	-	-	N	3, 4
47	283-651/652	Other Reg Assets/Liabilities (storm costs)	Electric	182/254	182-388	2,826,882	1,884,588	Y	4

**NOTES**

- [1] Balance in underlying account is booked entirely to electric. Deferred taxes are allocated between electric and gas.
- [2] Depreciation - Tax uses accelerated depreciation methodologies and therefore, tax depreciation is over a different time period than book depreciation.
- [3] Associated asset and/or liability not considered as a component of rate base for rate-making purposes.
- [4] Underlying deferred tax a result of book/tax timing differences.
- [5] No underlying book account for deferred tax item.

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

Line No.	Account No. (A)	Description (B)	Time Period Charges Were Recorded (C)	Amortization Period (D)	ICC Docket No. (E)	Deferred Charge Balance at the Beginning of Year (F)	Deferred Charge Balance at End of Year (G)	Deferred Charge Balance in Rate Base (H)	Amortization Expense (I)	
1	182	November 2013 AIC Storm Cost - 2013	2013-2014	2013-2017	14-0317	-	3,241	3,241	810	
2	182	November 2013 AIC Storm Cost - 2014	2013-2014	2013-2017	14-0317	3,241	2,827	2,827	1,102	
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  
**Property Held for Future Use Included in Rate Base**  
As of December 31, 2015

Line No.	Property Name (A)	Property Description (B)	Date of Acquisition (C)	Beginning Balance (D)	Accumulated Depreciation (E)	Net Original Cost (F)	Expenses	Expected In-Service Date (H)	Expected Use (I)
							Property Taxes Paid in 2015 (G)		
1	Alton Substation Site (Bockstruck)	31.28 acres, Alton, Illinois, Madison County, Part of the NE 1/4 of Section 30, Township 6 North, Range 9 West	4/3/2006	\$ 306,650 [1]	\$ -	\$ 372,755	\$ 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  
**Analysis of Activity in Property Held for Future Use**  
As of December 31,

Line No.	Property Name (A)	Date of Acquisition (B)	Beginning Balance (C)	Additions (D)	Ending Balance (E)	Expenses			
						Property Taxes Paid in 2012 (F)	Property Taxes Paid in 2013 (G)	Property Taxes Paid in 2014 (H)	Property Taxes Paid in 2015 (I)
1	Alton Substation Site (Bockstruck)	4/3/2006	\$ 306,650 [1]	\$ 66,105	\$ 372,755	\$ 87	\$ 99	\$ 113	\$ 137
2	Gallatin Bulk	1977	\$ 37,836	\$ -	\$ 37,836	\$ 712	\$ 708	\$ 731	\$ 592
3	No revenue has been realized from the properties listed above.								

**NOTES**

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

Ameren Illinois Electric  
**Workpaper Supporting Property Held for Future Use**  
As of December 31, 2015

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

Ameren Illinois Electric  
**Customer Deposits**  
 As of December 31, 2015

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,

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,

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,

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,

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,

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,

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	6,311,873	11,782,391	18,254,640	36,348,904		27,594,869
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	6,266,791	11,653,468	18,059,707	35,979,966		27,319,763
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	6,282,237	11,638,356	17,974,954	35,895,547		27,258,043
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	6,218,157	11,522,446	17,736,645	35,477,249		26,952,278
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	6,062,189	11,200,595	17,112,547	34,375,330		26,128,959
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	6,093,344	11,160,828	17,040,221	34,294,393		26,070,105
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	6,119,143	11,286,605	17,216,539	34,622,287		26,329,908
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	6,111,990	11,266,749	17,040,365	34,419,104		26,168,332
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	6,137,973	11,340,487	17,137,865	34,616,325		26,326,243
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	6,130,645	11,474,276	17,369,062	34,973,983		26,616,647
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	6,169,414	11,640,712	17,646,168	35,456,294		26,977,296
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	\$ 6,180,572	\$ 11,740,189	\$ 17,821,525	\$ 35,742,286		\$ 27,198,918

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

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  
**Budget Payment Plan Balances**  
For the Month Ended,

Line No.	Month	Jurisdictional Budget Payment Plan Balance [1]				Jurisdictional Interest on Budget Payment Plan Balances [2]			
		2012	2013	2014	2015	2012	2013	2014	2015
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	January	\$ (511,162)	\$ 3,736,452	\$ 3,977,560	\$ 2,978,235	\$ -	\$ -	\$ -	\$ -
2	February	4,921,141	8,512,633	17,641,799	13,096,207	-	-	-	-
3	March	5,699,918	11,912,126	25,979,551	23,275,787	-	-	-	-
4	April	(369,797)	10,023,687	24,170,014	19,578,228	-	-	-	-
5	May	(6,224,088)	1,819,718	16,133,006	10,775,087	-	-	-	-
6	June	(7,751,253)	(5,680,576)	9,623,344	6,959,884	-	-	-	-
7	July	162,463	(7,036,476)	7,624,419	10,875,860	-	-	-	-
8	August	8,246,723	(8,410,681)	3,598,085	16,718,770	-	-	-	-
9	September	8,675,860	(8,065,413)	1,390,112	16,620,546	-	-	-	-
10	October	1,681,270	(12,781,568)	(7,059,519)	11,031,245	-	-	-	-
11	November	(4,313,465)	(15,708,323)	(13,485,431)	745,467	-	-	-	-
12	December	(4,466,343)	(10,315,106)	(9,230,239)	(1,813,885)	-	-	-	-

**NOTES**

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

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

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

Line No.		January (A)	February (B)	March (C)	April (D)	May (E)	June (F)
2012		Ameren Illinois Total					
1	Ameren Illinois Electric	\$ (280,407)	\$ 414,944	\$ 97,732	\$ (1,767,292)	\$ (3,457,784)	\$ (3,442,814)
2	Ameren Illinois Combined	(342,077)	6,680,093	8,304,813	2,071,679	(4,100,834)	(6,386,932)
3	Jurisdictional Allocation [1]	67.46%	67.46%	67.46%	67.46%	67.46%	67.46%
4	Jurisdictional Amount	<u>\$ (511,162)</u>	<u>\$ 4,921,141</u>	<u>\$ 5,699,918</u>	<u>\$ (369,797)</u>	<u>\$ (6,224,088)</u>	<u>\$ (7,751,253)</u>
2013		Ameren Illinois Total					
5	Ameren Illinois Electric	\$ 573,000	\$ 1,003,693	\$ 1,163,313	\$ 274,185	\$ (2,379,196)	\$ (4,147,249)
6	Ameren Illinois Combined	5,182,873	12,302,351	17,610,429	15,973,198	6,879,335	(2,512,143)
7	Jurisdictional Allocation [1]	61.04%	61.04%	61.04%	61.04%	61.04%	61.04%
8	Jurisdictional Amount	<u>\$ 3,736,452</u>	<u>\$ 8,512,633</u>	<u>\$ 11,912,126</u>	<u>\$ 10,023,687</u>	<u>\$ 1,819,718</u>	<u>\$ (5,680,576)</u>
2014		Ameren Illinois Total					
9	Ameren Illinois Electric	\$ 1,547,484	\$ 5,459,111	\$ 7,450,050	\$ 6,297,496	\$ 3,489,824	\$ 1,848,658
10	Ameren Illinois Combined	4,187,007	20,990,698	31,926,218	30,794,239	21,784,127	13,395,737
11	Jurisdictional Allocation [1]	58.04%	58.04%	58.04%	58.04%	58.04%	58.04%
12	Jurisdictional Amount	<u>\$ 3,977,560</u>	<u>\$ 17,641,799</u>	<u>\$ 25,979,551</u>	<u>\$ 24,170,014</u>	<u>\$ 16,133,006</u>	<u>\$ 9,623,344</u>
2015		Ameren Illinois Total					
13	Ameren Illinois Electric	\$ 1,228,656	\$ 4,317,260	\$ 7,517,202	\$ 6,483,036	\$ 3,981,323	\$ 3,290,582
14	Ameren Illinois Combined	2,667,104	13,382,854	24,022,792	19,962,648	10,356,590	5,593,578
15	Jurisdictional Allocation [1]	65.60%	65.60%	65.60%	65.60%	65.60%	65.60%
16	Jurisdictional Amount	<u>\$ 2,978,235</u>	<u>\$ 13,096,207</u>	<u>\$ 23,275,787</u>	<u>\$ 19,578,228</u>	<u>\$ 10,775,087</u>	<u>\$ 6,959,884</u>

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

Line No.		July (G)	August (H)	September (I)	October (J)	November (K)	December (L)
	2012				Ameren Illinois Total		
1	Ameren Illinois Electric	\$ 40,755	\$ 3,727,255	\$ 4,739,814	\$ 2,862,716	\$ 419,745	\$ (578,259)
2	Ameren Illinois Combined	180,424	6,699,766	5,834,887	(1,751,405)	(7,016,623)	(5,763,789)
3	Jurisdictional Allocation [1]	67.46%	67.46%	67.46%	67.46%	67.46%	67.46%
4	Jurisdictional Amount	<u>\$ 162,463</u>	<u>\$ 8,246,723</u>	<u>\$ 8,675,860</u>	<u>\$ 1,681,270</u>	<u>\$ (4,313,465)</u>	<u>\$ (4,466,343)</u>
	2013				Ameren Illinois Total		
5	Ameren Illinois Electric	\$ (3,620,091)	\$ (3,066,576)	\$ (2,103,845)	\$ (3,134,401)	\$ (4,142,178)	\$ (2,595,973)
6	Ameren Illinois Combined	(5,597,269)	(8,755,571)	(9,767,197)	(15,805,537)	(18,949,513)	(12,646,722)
7	Jurisdictional Allocation [1]	61.04%	61.04%	61.04%	61.04%	61.04%	61.04%
8	Jurisdictional Amount	<u>\$ (7,036,476)</u>	<u>\$ (8,410,681)</u>	<u>\$ (8,065,413)</u>	<u>\$ (12,781,568)</u>	<u>\$ (15,708,323)</u>	<u>\$ (10,315,106)</u>
	2014				Ameren Illinois Total		
9	Ameren Illinois Electric	\$ 1,788,069	\$ 1,016,471	\$ 946,229	\$ (1,618,929)	\$ (3,913,737)	\$ (2,759,834)
10	Ameren Illinois Combined	10,055,996	4,448,105	764,807	(9,374,103)	(16,491,970)	(11,148,468)
11	Jurisdictional Allocation [1]	58.04%	58.04%	58.04%	58.04%	58.04%	58.04%
12	Jurisdictional Amount	<u>\$ 7,624,419</u>	<u>\$ 3,598,085</u>	<u>\$ 1,390,112</u>	<u>\$ (7,059,519)</u>	<u>\$ (13,485,431)</u>	<u>\$ (9,230,239)</u>
	2015				Ameren Illinois Total		
13	Ameren Illinois Electric	\$ 5,720,144	\$ 8,753,645	\$ 10,031,672	\$ 8,240,392	\$ 4,884,386	\$ 3,989,217
14	Ameren Illinois Combined	7,859,507	12,142,241	10,044,249	4,254,448	(6,309,476)	(8,846,398)
15	Jurisdictional Allocation [1]	65.60%	65.60%	65.60%	65.60%	65.60%	65.60%
16	Jurisdictional Amount	<u>\$ 10,875,860</u>	<u>\$ 16,718,770</u>	<u>\$ 16,620,546</u>	<u>\$ 11,031,245</u>	<u>\$ 745,467</u>	<u>\$ (1,813,885)</u>