

Ameren Missouri
Account Descriptions

For FC = Fuel cost and revenues associated with the Company's generating plants in FERC accounts 501, 547 and 518

INCLUSIONS:

FAC Subparagraph #	Major	Minor/Resource Type	Activity Code	Description
1 A:	501			FERC Account 501 contains costs/revenues associated with the fuel used in the production of steam for the generation of electricity.
		001 / FB or FI		Costs/revenues for coal used by the coal fired units to generate electricity, such as: - coal commodity costs. - adjustments related to British Thermal Unit (BTU) and Sulfur Dioxide (SO2) quality for each shipment of coal actually received vs. what was contracted to be received. - hedging costs/revenues resulting from forward purchase contracts used to hedge coal purchase costs. - revenues and expenses resulting from fuel portfolio optimization activities which historically have consisted of coal commodity sales. - semi-annual inventory adjustments determined by use of an independent 3rd party to measure each coal pile to true-up the coal burn amounts.
		110 / FB or FI		Transportation costs/revenues associated with coal used by the coal fired units to generate electricity, such as: - railroad, truck and barge transportation costs. - diesel surcharges for railroad transportation. - railcar repair and inspection costs. - railcar depreciation, railcar leases. - hedging costs/revenues resulting from forward purchase rail contracts and financial instruments to hedge diesel surcharges. - rail switching charges and demurrage charges associated with rail, truck, and barge transportation. - revenues and expenses resulting from transportation portfolio optimization activities which historically have consisted of railcar lease termination fees to allow for lower cost leases - semi-annual inventory adjustments determined by use of an independent 3rd party to measure utilizing a global positioning system ("GPS") survey of each coal pile to true-up the coal burn amounts.
		002 / FB 012 / FI		Costs/revenues for startup oil used by the coal fired units to generate electricity such as oil commodity costs, truck transportation costs, and fuel portfolio optimization activities which historically have consisted of oil commodity sales.
		003 / FB 013 / FI		Cost/revenues associated with the gas used by the coal fired and natural gas fired units to generate electricity, such as: - gas commodity costs. - pipeline transportation and storage costs. - hedging costs/revenues resulting from forward purchase pipeline transportation contracts. - hedging costs/revenues resulting from forward purchase contracts, call options, and financial instruments used to hedge gas purchases.
B:	547			FERC Account 547 contains costs/revenues associated with the fuel used in other power generation, including Combustion Turbine Generator (CTG) units.
		002 / FB 012 / FI		Costs/revenues for oil used in other power generation, which includes both natural gas fired and oil-fired CTGs to generate electricity, including oil commodity costs, truck transportation costs, and fuel portfolio optimization activities which have historically consisted of oil commodity sales.
		003 / FB 013 / FI		Costs/revenues of gas used in other power generation, which includes CTGs to generate electricity, such as: - gas commodity costs. - pipeline transportation, storage and capacity reserve costs. - fuel losses. - hedging costs/revenues associated with pipeline transportation contracts. - hedging costs/revenues associated with gas purchases. - revenues and expenses resulting from transportation portfolio optimization activities such as pipeline capacity releases and gas commodity sales.
2	518			FERC Account 518 contains cost/revenues associated with the use of nuclear fuel used to generate electricity.
		002		Cost/revenues associated with nuclear fuel used to generate electricity such as: - Nuclear fuel costs (including conversion, enrichment, and fabrication, including safety evaluations and fuel assembly engineering evaluation and analysis, which are necessary to produce the fuel assemblies that are loaded into the reactor.) Monthly nuclear fuel costs recorded to the general ledger as fuel expense reflect an amortization of the total cost of the fuel assemblies to reflect consumption of fuel rods as the plant operates. - storage costs. - hedging costs/revenues associated with nuclear fuel purchases.
		005		Costs associated with the disposal of nuclear fuel waste.

EXCLUSIONS:

FAC Subparagraph #	Major	Minor/Resource Type	Activity Code	Description
	501			Costs/revenues associated with coal handling, labor, and materials and supplies inventory and coal ash disposal costs/revenues.
		000		
		001 NOT FB or FI		
		005		
		006		
		016		
		020		
		030		
	547	004		Costs/revenues associated with landfill gas commodity.

Notes: Resource Type ("RT") = FB is utilized for managerial reporting and identifies the allocation of fuel costs related to the Company's native load, which are sales to MPSC tariffed customers.
Resource Type ("RT") = FI is utilized for managerial reporting and identifies the allocation of fuel costs related to the Company's remaining sales.
Activity Code ("ACTV") is not used to distinguish costs for inclusion in the FAC for FERC accounts 501, 518 or 547.

Ameren Missouri
Account Descriptions

For PP = Purchased power costs and revenues in FERC account 555:

INCLUSIONS:

FAC Subparagraph #	Major	Minor	Activity Code	Description
1 A: i:	555	MIS		FERC Account-555 contains costs directly related to Purchased Power Subaccount: (Minor) = MIS All MISO costs associated with the below listed items:
			PPBL	Net energy purchases allocated to native-load sales. Net energy purchases are the netted dollars for sales/purchases made each hour to the RTO settlements, resulting from Ameren Missouri's application of FERC Order 668/668A to the RTO settlements. This is done separately for the DA and RT markets. For managerial reporting purposes, these net energy purchases are then further allocated between interchange sales (PPIS) and native-load sales (PPBL). MISO looks at the generation and load for each hour and bills the net amount.
			PPIS	Net energy purchases allocated to all sales other than native-load sales. Net energy purchases are the netted dollars for sales/purchases made each hour to the RTO settlements, resulting from Ameren Missouri's application of FERC Order 668/668A to the RTO settlements. This is done separately for the DA and RT markets. For managerial reporting purposes, these net energy purchases are then further allocated between interchange sales (PPIS) and native-load sales (PPBL). MISO looks at the generation and load for each hour and bills the net amount.
			MLOS	The component of the location marginal price (LMP) associated with energy losses. LMP is a price for Energy at a specified location in the transmission regions and is comprised of three components: Marginal Energy, Marginal Losses and Marginal Congestion.
			MCNG	The component of the locational marginal price (LMP) associated with implicit system congestion. LMP is a price for Energy at a specified location in the transmission regions and is comprised of three components: Marginal Energy, Marginal Losses and Marginal Congestion.
		MIS or PRY	MFTR	Net costs associated with financial transmission rights (FTRs). Net settlement for FTR's, including the initial acquisition cost and periodic settlements. FTRs are a financial instrument that entitles the holder to receive compensation for or requires the holder to pay certain congestion related transmission charges that arise when the Transmission System is congested and differences in Marginal Congestion Components of Day-Ahead LMPs between two specific locations such as a generator and a load.
		MIS	MARR	Net costs associated with auction revenue rights (ARRs). ARRs are entitlements to a share of the revenues generated in the annual FTR Auction.
			DCBL	Capacity purchased for native-load for contracts under 1 year. This capacity purchase may be through a bilateral contract with another party or in an RTO capacity market.
			MMSG	Revenue Sufficiency Guarantee. Allocation of costs to load serving entities arising from credits provided to resources committed and scheduled by MISO to ensure minimum recovery of production and operating reserve costs. This allows for recovery of "as offered" price of generation called on for reliability purposes. An "as offered" price typically includes an estimation of startup costs and costs incurred even if the generation does not provide energy. It could be a cost or a reduction to a previously assigned cost.
			MRNU	Revenue Neutrality Uplift Charge. Revenue Neutrality Uplift is the mechanism through which MISO refunds excess revenues collected to Market Participants or collects revenue deficiencies from Market Participants.
			MIDV	Net Inadvertent Distribution. Allocation of costs and revenues to load arising from MISO's resolution of net inadvertent energy. Inadvertent energy is the difference between MISO's scheduled and actual interchange with other balancing authorities.
			RFRS	Ancillary Services - Regulating Reserve - Schedule 3 charges. Regulating Reserve charge is for capacity held in reserve by MISO as a frequency responsive resource, for the purpose of automatically and continuously adjusting its output to maintain the supply/demand balance in the MISO balancing authority area in accordance with applicable reliability standards. RFRS revenue for the Company's capacity reserved as a frequency responsive resource is recorded in account 447.
			PPIS	Energy purchased for net sales other than native-load related to the energy imbalance (between RT and DA) charges. MISO accounts for energy imbalance through the operation of the Real-Time Energy Market, which charges are included in the net energy amount reported in 1(A)(i) above.
			PPBL	Energy purchased for net native load sales related to the energy imbalance (between RT and DA) charges. MISO accounts for energy imbalance through the operation of the Real-Time Energy Market, which charges are included in the net energy amount reported in 1(A)(i) above.
			SPRS	Ancillary Services - Spinning Reserve - Schedule 5 charges. Spinning Reserve charge is for the portion of an operating resource capability which is held back (reserved) and able to be converted to energy within ten minutes of being instructed to deploy by MISO. SPRS revenue for the Company's resources offered as spinning reserve is recorded in account 447.
			SURS	Ancillary Services - Supplemental Reserve - Schedule 6 charges. Supplemental Reserve charge is for non-synchronized (off-line) resources which can be converted to energy within ten minutes of being instructed to deploy by MISO. SURS revenue for the Company's resources offered as ancillary services resources are recorded in account 447.

ix: a.			DRAU	A MISO charge for Real Time Demand Response Allocation Uplift. This is a charge type used to collect Demand Response Compensation when the LMP Demand Response Resource exceeds the Net Benefits Price Threshold.
			SC30	Schedule 30 Emergency demand response. Allocation by MISO of charges related to the commitment and dispatch of interruptible demand, behind-the-meter generation and other demand resources that are capable of helping meet the energy balance during NERC Energy Emergency.
B: i:		PJM and SPP PJM and SPP PJM PJM PJM PJM PJM SPP SPP SPP SPP and SPP PJM and SPP PJM and SPP		Subaccount (Minor): PJM Interconnection and/or SPP (Southern Power Pool) - Regional Transmission Operators
			PPIS	Net energy purchases allocated to net sales other than native-load
			PPBL	Net energy purchased for native-load.
			PLOS	The component of locational marginal price (LMP) associated with energy losses.
			PCNG	The component of the locational marginal price (LMP) associated with implicit system congestion.
			PRSG	Balancing Operating Reserve - Equivalent to Revenue Sufficiency Guarantee in MISO
			PFTR	Net costs associated with FTRs and ARRs
			PIDV	Net Inadvertent Distribution - Allocation of costs and revenues to load arising from the RTO's resolution of net inadvertent energy. Inadvertent energy is the difference between PJM/SPP's scheduled and actual interchange with other balancing authorities.
			MLOS	The component of locational marginal price (LMP) associated with energy losses (corresponding to MISO losses).
			MCNG	The component of the locational marginal price (LMP) associated with implicit system congestion (corresponding to MISO congestion).
			MRSO	Reliability Unit Commitment Make Whole Payment (corresponding to Revenue Sufficiency Guarantee in MISO).
			MRNU	Revenue Neutrality Uplift Charge, (corresponding to MISO RNU).
			RFRS	Ancillary services - Charges for Reserve and Regulation services (corresponding to MISO Regulating Reserve).
			SPRS	Ancillary services - Charges for Spinning Reserve (corresponding to MISO Spinning Reserve).
			SURS	Ancillary services - Charges for Supplemental Reserve (corresponding to MISO Supplemental Reserve).
ii: a.		All minors excluding MIS, PJM or SPP		Subaccount (Minor): Used to primarily distinguish counterparties for managerial reporting All non-MISO, PJM and SPP costs associated with the below listed items/activity codes:
			PPBL	Net energy purchases allocated to native-load sales
			PPIS	Net energy purchases allocated to all sales other than native-load
			DCIS	Purchased capacity allocated to net sales other than native-load with a duration of one year or less.
			DCBL	Purchased capacity allocated to native-load sales with a duration of one year or less.
C:		XXX		Realized losses and costs (including broker commissions and fees) for financial swap transactions to mitigate volatility.

EXCLUSIONS:

FAC Subparagraph #	Major	Minor	Activity Code	Description
	555	MIS		Costs associated with MISO schedules that are specifically excluded from the FAC.
			SC24	Control area recovery
			SC34	Penalty Assessment
			MDEV	RTO uninstructed deviation
			PSIM	Product & Svc implementation
			REEA	Renewable energy/energy assistance

Notes:

DA means the Day-Ahead energy market.
RT means the actual delivered energy (Real Time)
Net off-system sales, interchange sale and net sales other than native load are the same thing.

Ameren Missouri
Account Descriptions

For PP = Purchased power costs and revenues in FERC accounts 565 and 456.1:

INCLUSIONS:

FAC Subparagraph #	Major	Minor	Activity Code	Description
2 A:	565	MIS		FERC Account 565 contains costs related to the Transmission of Electricity by Others. Subaccount (Minor): MIS All MISO costs associated with the following items.
i:			TRUN	Purchase of unbundled transmission (Schedule 9 - Network Integration Transmission Service (NITS)) Electric service is traditionally provided by bundling the generation, transmission, and distribution services. Through unbundling, the services can be separated which results in separate pricing and different suppliers or sources for each of the components. NITS represents the transmission service portion, these are covered by our long-term reservation. Ameren Missouri has three MISO NITS reservations - one for its native load in the AMMO pricing zone; one for its native load in the Entergy Arkansas pricing zone and a separate reservation to serve the City of Perry. Ameren Missouri's designated resources (Ameren Missouri's generation portfolio) is designated to serve these zones.
ii:			SC07	RTO amounts for Schedule 7 - Firm Point to Point Transmission Service Point to Point service uses the transmission system to transmit energy from one point to another. Point to Point can be Firm (service can NOT be interrupted) or Non-Firm (service can be interrupted). This is typically associated with bilateral contracts.
			SC08	RTO amounts for Schedule 8 - Non-Firm Point to Point Transmission Service Point to Point service uses the transmission system to transmit energy from one point to another. Point to Point can be Firm (service can NOT be interrupted) or Non-Firm (service can be interrupted). This is typically associated with bilateral contracts.
iii:			SC01	RTO amounts for Schedule 1 - Scheduling System Control & Dispatch Scheduling and administering the movement of power into, out of, through, or within the MISO Balancing Authority.
iv:			SC02	RTO amounts for Schedule 2 - Reactive Supply & Voltage Control Operating generating facilities to produce reactive power to maintain transmission voltages within acceptable limits.
v:				MISO Schedule 11 not currently in use. MISO uses Schedule 11 for Wholesale Distribution Service and Pass Through Charges, which are charges that may not be easily identified and associated with a particular schedule.
vi:			SC26	RTO amounts for Schedule 26 - Network Upgrades Transmission Expansion Transmission charge for Network Upgrade Charge from Transmission Expansion Plan under the Regional Expansion Criteria and Benefits (RECB) provisions of the Tariff which is composed of Attachment FF, Attachment GG and Schedule 26. MISO Attachment GG prescribes the revenue requirement calculation for Schedule 26 charges. Historically, the MISO Tariff has included the following types of projects eligible for regional allocation under Attachment GG: <ul style="list-style-type: none"> > Market Efficiency Projects > Generator interconnections if they are 345kV > Certain reliability projects approved before 2013 (such as the Company's Lutesville-Heritage line) Cost allocation to pricing zones is performed when project approved based upon project type and voltage. <ul style="list-style-type: none"> > Market Efficiency <ul style="list-style-type: none"> - 20% allocated MISO-wide based on load - 80% allocated to Local Resource Zone based on benefits > Reliability projects approved prior to 2013 Tariff change <ul style="list-style-type: none"> - 345kv facilities - 20% allocated MISO-wide based on load - Remaining facilities allocated sub-regionally based on LODF (Line Outage Distribution Factor) > Generator Interconnections <ul style="list-style-type: none"> - Per terms of MISO Attachment X - Generally paid by generator
			S26A	RTO amounts for Schedule 26A - Multi Value Projects MVP is a transmission planning and cost allocation project category for projects that qualify based on multiple reliability and/or economic criteria affecting multiple transmission zones. MISO Attachment MM prescribes revenues to be collected under Schedule 26-A. Schedule 26A specifically involves a portfolio of Multi-Value Projects (MVPs) across MISO approved by the MISO Board in December 2011, whereas Schedule 26 is more regional in nature. <ul style="list-style-type: none"> • Must meet at least one of the following Criteria to be an MVP <ul style="list-style-type: none"> > Developed through MISO planning process and support energy policy > Provide multiple types of economic value across multiple pricing zones with benefit to cost ratio > 1 <ul style="list-style-type: none"> > Address at least one: <ul style="list-style-type: none"> - Projected NERC violation - Economic-based issue • MISO-wide allocation across MISO based on load > Attachment MM format is very similar to Attachment GG > Energy market settlement > Currently MISO North load until end of transition period and then 8 year phase-in for MISO South AMMO Zone was approximately 7.5% of MISO North load in 2014

vii:			SC37	RTO amounts for Schedule 37 - MISO Transmission Expansion Plan (MTEP) Project Cost Recovery for American Transmission System, Inc. (ATSI) Zone Transmission charge that provides the mechanism for recovering a portion of the MTEP Projects constructed or approved by the MISO Board of Directors (approved prior to ATSI exit from MISO) for construction by ATSI upon ATSI's integration into PJM.
			SC38	RTO amounts for Schedule 38 - MISO Transmission Expansion Plan (MTEP) Project Cost Recovery for Duke Energy Ohio (DEO) and Duke Kentucky (DEK) Transmission charge that provides the mechanism for recovering a portion of the MTEP Projects constructed or approved by the MISO Board of Directors (approved prior to DEO/DEK exit from MISO) for construction by DEO/DEK upon DEO/DEK's integration into PJM.
			SC33	RTO amounts for Schedule 33 - Black Start Service Charge to facilitate reliable and complete system restoration following a shut down of the bulk power Transmission System. Blackstart Service enables Transmission Operators to designate specific generation facilities as Blackstart Units whose location and capabilities are required to assist in re-energizing a specific portion of the Transmission System following a system-wide blackout.
			SC41	Charge to Recover Costs of Entergy Storm Securitization Charges from Entergy Operating Companies' Pricing Zones MISO mechanism for collecting storm securitization charges from reservations sinking in Entergy. These transmission charges possess the characteristic of, and are of the nature of, the transmission charges assessed to Ameren Missouri by Entergy to serve Ameren Missouri load using Entergy transmission prior to Entergy joining MISO.
			S42A	Charge to Recover Accrued and Paid Interest Associated with Prepayments From Entergy Operating Companies' Pricing Zones MISO mechanism for collecting accrued and paid interest associated with prepayments for network upgrades to the Entergy Operating Companies. These transmission charges possess the characteristic of, and are of the nature of, the transmission charges assessed to Ameren Missouri by Entergy to serve Ameren Missouri load using Entergy transmission prior to Entergy joining MISO.
			S42B	Credit Associated with AFUDC From Entergy Operating Companies' Pricing Zones MISO mechanism for collecting AFUDC credits from network upgrades to the Entergy Operating Companies. These transmission charges possess the characteristic of, and are of the nature of, the transmission charges assessed to Ameren Missouri by Entergy to serve Ameren Missouri load using Entergy transmission prior to Entergy joining MISO.
			SC45	Cost Recovery of NERC Recommendations or Essential Action Transmission charge that provides a mechanism for Transmission Owners who are Registered Entities registered under the NERC Functional Model to recover costs for NERC Recommendations or Essential Action projects eligible under Attachment FF, Attachment GG and Schedule 45.
			SC47	Entergy Operating Companies MISO Transition Cost Recovery MISO mechanism for recovery of the deferred operation and maintenance costs and accrued carrying charges accumulated by the Entergy Operating Companies related to their integration into MISO. This schedule became effective June 1, 2014.
B:	565	All others		Subaccount (Minor): Used to distinguish Non-MISO counterparty transactions for FERC Form reporting (ex: 565PJM and 565SPP)
			SC26	SPP Base Plan Zonal Charge - The remainder of the costs of facilities, after the Base Plan Regional Charge, which is allocated to the zone in which each facility is located. (Corresponds to MISO Schedule 26.)
			S26A	SPP Base Plan Regional Charge - Charges to facilities whose costs are shared in whole or in part on a regional postage stamp basis. (Corresponds to MISO Schedule 26A.)
			TRUN	Purchase of unbundled transmission (Network Transmission Service) - see definition above. This includes both NITS and point-to-point transmission charges in RTO's other than MISO.
			PITR	PJM transmission charges related to Network Integration Transmission Service, Transmission Enhancement, Non-Firm Point-to-Point Transmission Service, Black Start Service and Expansion Cost Recovery.
			SC08	Non Firm Point to Point Transmission Service. (Corresponds to MISO Schedule 8.)
			S5CD	Charges for Scheduling System Control & Dispatch Scheduling and administering the movement of power into, out of, through, or within the Balancing Authority.
			RSVC	Charges for Reactive Supply & Voltage Control Operating generating facilities to produce reactive power to maintain transmission voltages within acceptable limits.
iii:			SC02	Charges for Reactive Supply & Voltage Control Operating generating facilities to produce reactive power to maintain transmission voltages within acceptable limits.
iv:				
2 A & B:	456			FERC Account: 456.1 Revenues from Transmission of Electricity of Others Subaccount (Minor): Primarily used to distinguish counterparty; Subaccount (Activity Code) used to distinguish transmission revenues All MISO and Non-MISO revenues associated with the below listed items.
			MISO	This is considered a miscellaneous MISO transmission revenue transaction and is not covered by other activity codes listed herein as it is not a recurring item.

i:		TSEN	Transmission Sales related to Network Transmission Services (Schedule 9) - Network Electric service is traditionally provided by bundling the generation, transmission, and distribution services. Through unbundling, the services can be separated which results in separate pricing and different suppliers or sources for each of the components. NITS represents the transmission service portion, these are covered by our long-term reservation. Ameren Missouri has three MISO NITS reservations - one for its native load in the AMMO pricing zone; one for its native load in the Entergy Arkansas pricing zone and a separate reservation to serve the City of Perryville. Ameren Missouri's designated resources (Ameren Missouri's generation portfolio) are designated to serve these loads.
ii:		SC07	RTO amounts for Schedule 7 - Firm Point to Point Transmission Service Point to Point service uses the transmission system to transmit energy from one point to another. Point to Point can be Firm (service can NOT be interrupted) or Non-Firm (service can be interrupted). This is typically associated with bilateral contracts.
		SC08	RTO amounts for Schedule 8 - Non-Firm Point to Point Transmission Service Point to Point service uses the transmission system to transmit energy from one point to another. Point to Point can be Firm (service can NOT be interrupted) or Non-Firm (service can be interrupted). This is typically associated with bilateral contracts.
iii:		SC01	RTO amounts for Schedule 1 - Scheduling System Control & Dispatch Scheduling and administering the movement of power into, out of, through, or within the MISO Balancing Authority.
iv:		SC02	RTO amounts for Schedule 2 - Reactive Supply & Voltage Control Operating generating facilities to produce reactive power to maintain transmission voltages within acceptable limits.
2 A v:			MISO Schedule 11 not currently in use. MISO uses Schedule 11 for Wholesale Distribution Service and Pass Through Charges, which are charges that may not be easily identified and associated with a particular schedule.
vi:		SC26	RTO amounts for Schedule 26 - Network Upgrades Transmission Expansion Transmission charge for Network Upgrade Charge from Transmission Expansion Plan under the Regional Expansion Criteria and Benefits (RECB) provisions of the Tariff which is composed of Attachment FF, Attachment GG and Schedule 26. MISO Attachment GG prescribes the revenue requirement calculation for Schedule 26 charges. Historically, the MISO Tariff has included the following types of projects eligible for regional allocation under Attachment GG: > Market Efficiency Projects > Generator Interconnections if they are 345kV > Certain reliability projects approved before 2013 (such as the Company's Lutesville-Heritage line) Cost allocation to pricing zones is performed when project approved based upon project type and voltage. > Market Efficiency - 20% allocated MISO-wide based on load - 80% allocated to Local Resource Zone based on benefits > Reliability projects approved prior to 2013 Tariff change - 345kv facilities - 20% allocated MISO-wide based on load - Remaining facilities allocated sub-regionally based on LODF (Line Outage Distribution Factor) > Generator Interconnections - Per terms of MISO Attachment X - Generally paid by generator
		S26A	RTO amounts for Schedule 26A - Multi Value Projects MVP is a transmission planning and cost allocation project category for projects that qualify based on multiple reliability and/or economic criteria affecting multiple transmission zones. MISO Attachment MM prescribes revenues to be collected under Schedule 26-A. Schedule 26A specifically involves a portfolio of Multi-Value Projects (MVPs) across MISO approved by the MISO Board in December 2011, whereas Schedule 26 is more regional in nature. • Must meet at least one of the following Criteria to be an MVP > Developed through MISO planning process and support energy policy > Provide multiple types of economic value across multiple pricing zones with benefit to cost ratio > 1 > Address at least one: - Projected NERC violation - Economic-based issue • MISO-wide allocation across MISO based on load > Attachment MM format is very similar to Attachment GG > Energy market settlement > Currently MISO North load until end of transition period and then 8 year phase-in for MISO South AMMO Zone was approximately 7.5% of MISO North load in 2014
		SC37	RTO amounts for Schedule 37 - MISO Transmission Expansion Plan (MTEP) Project Cost Recovery for American Transmission System, Inc. (ATSI) Zone Transmission charge that provides the mechanism for recovering a portion of the MTEP Projects constructed or approved by the MISO Board of Directors (approved prior to ATSI exit from MISO) for construction by ATSI upon ATSI's integration into PJM.

vii:			SC38	RTO amounts for Schedule 38 - MISO Transmission Expansion Plan (MTEP) Project Cost Recovery for Duke Energy Ohio (DEO) and Duke Kentucky (DEK) Transmission charge that provides the mechanism for recovering a portion of the MTEP Projects constructed or approved by the MISO Board of Directors (approved prior to DEO/DEK exit from MISO) for construction by DEO/DEK upon DEO/DEK's integration into PJM.
			SC33	RTO amounts for Schedule 33 - Black Start Service Charge to facilitate reliable and complete system restoration following a shut down of the bulk power Transmission System. Blackstart Service enables Transmission Operators to designate specific generation facilities as Blackstart Units whose location and capabilities are required to assist in re-energizing a specific portion of the Transmission System following a system-wide blackout.
viii:			SC41	Charge to Recover Costs of Entergy Storm Securitization Charges from Entergy Operating Companies' Pricing Zones
			S42A	Charge to Recover Accrued and Paid Interest Associated with Prepayments From Entergy Operating Companies' Pricing Zones
			S42B	Credit Associated with AFUDC From Entergy Operating Companies' Pricing Zones
			SC45	Cost Recovery of NERC Recommendations or Essential Action
			SC47	Entergy Operating Companies MISO Transition Cost Recovery
			SC24	RTO Schedule 24 - Control area recovery for cost recovery for providing balancing services as the Local Balancing Authority.

Note: All FERC account 456.1 values are recorded in the general ledger under major 456. The activity code within Ameren's general ledger code block is used to distinguish those amounts that are specific to FERC account 456.1, and are includable in Rider FAC, and those that are specific to FERC account 456 which are excluded from Rider FAC.

EXCLUSIONS:

FAC Subparagraph #	Major	Minor	Activity Code	Description
	456			Revenues associated with FERC account 456.1 which are on MISO schedules specifically excluded from the FAC.
			SC10	RTO Schedule 10 - Cost Recovery Adder
	456			Revenues that are not currently part of FERC account 456.1 and therefore are not included in the FAC calculation.
			DFAC	Wholesale Distribution Connection Facility revenues
			ACOS	Accounting Offset
			GRTX	Gross Receipts Tax
			ARSS	Asset Recovery - Scrap & Salvage
			LMPM	Property Management
			MFTR	RTO Financial Transmission Rights
			MRNU	RTO Revenue Neutrality Uplift
			NENR	Non-Energy Revenues
			PLND	Distribution Planning/Asset Performance
			REEA	Renewable Energy/Energy Assistance
			RFRS	RTO Ancillary Regulation & Frequency Reserve
			RQGR	Customer Requests - Government Relocation
			SCOF	Customer Sales - Off System
			SCON	Customer Sales - On System
			SPRS	RTO Ancillary Spinning
			SURS	RTO Ancillary Supplemental
			TXPY	Tax Payments

Ameren Missouri
Account Descriptions

For E = Costs and revenues for SO₂ and NO_x emissions allowances in FERC accounts 411.8, 411.9 and 509

INCLUSIONS:

FAC Subparagraph #	Major	Minor	Activity Code	Description
	411	008		FERC Account 411.8 contains gains from the disposition of emission allowances.
		009		FERC Account 411.9 contains losses on the disposition of emissions allowances.
	509	000		FERC Account 509 contains costs/revenues associated with consumption of emissions allowances such as purchase costs and hedging costs/revenues resulting from forward purchase contracts and financial instruments used to hedge emission allowance purchase costs.

Note: Activity Code ("ACTV") is not used to distinguish costs for inclusion in the FAC for FERC accounts 411.8, 411.9 or 509.

For R = Net insurance recoveries for costs/revenues included in Rider FAC (and the insurance premiums paid to maintain such insurance), and subrogation recoveries and settlement proceeds related to costs/revenues included Rider FAC

INCLUSIONS:

FAC Subparagraph #	Maj	Min/RT	Activity Code	Description
	unknown as there are none at this time	unknown as there are none at this time	unknown as there are none at this time	Net insurance recoveries for costs/revenues included in Rider FAC (and the insurance premiums paid to maintain such insurance), and subrogation recoveries and settlement proceeds related to costs/revenues included Rider FAC.

Ameren Missouri
Account Descriptions
For OSSR = Costs and revenues in FERC account 447:

INCLUSIONS:

FAC Subparagraph #	Major	Minor	Activity Code	Description
1:	447			FERC Account 447 contains revenues related to net off-system sales Subaccount (Minor): used to distinguish various counterparties, Minor XXX is for all hedging activity.
		All minors	DERE	Sale of Capacity to various counterparties as identified by the subaccount (Minor) Minor MIS is used for transactions in MISO. Minor PJM is used for transactions in the PJM. Minor SPP is for transactions in the Southern Power Pool. Revenue for MIS, PJM, and SPP minors include capacity sales in the RTO's capacity market and for bilateral contracts. Except where carved out below, all other Minors represent bilateral deals with counterparties. Revenue from the sale of capacity under contract to municipalities is included in this activity code.
2:		All minors except XXX	ENER	Sale of Energy to various counterparties as identified by the subaccount (Minor) Minor MIS is used for transactions in MISO. Minor PJM is used for transactions in the PJM. Minor SPP is for transactions in the Southern Power Pool. Except where carved out below, all other Minors represent bilateral deals with counterparties.
			SCON	Sales of Energy to various counterparties for Resale as Identified by the subaccount (Minor)
3:		All minors	SRMP	An ancillary service charge type which is used to account for revenues associated with dispatch interval adjustments that are needed, using a 10-minute forecast of Net Load plus forecast uncertainty, in order to ensure sufficient system ramp capability.
A:			RFRS	Ancillary Services - Regulating Reserve - Schedule 3 credits Regulating Reserve refers to capacity held in reserve as directed by MISO by a frequency responsive resource owned by Ameren Missouri, for the purpose of automatically and continuously adjusting its output to maintain the supply/demand balance in the MISO balancing authority area in accordance with applicable reliability standards. RFRS costs are recorded in account 555.
			NRGA	Ancillary Services - Regulating Reserve Service A MISO charge for Real Time Net Regulation Adjustment Amount. This charge type represents charges or credits to a Resource providing deployed Regulation Service such that the Resource is indifferent to deploying Energy above or below its Dispatch Target for Energy to provide the Regulation Services.
			DEDC	Ancillary Services - Regulating Reserve Service This is a "Real Time Excessive/Deficient Energy Deployment Charge" which is a MISO charge that represents the charge to an Asset Owner owning Generation where the Asset Owner's unit fails to follow MISO setpoint instructions for 4 consecutive intervals within 1 hour without an exception. SPP's "Regulation Non-Performance Distribution" corresponds to the MISO Excess/Deficient Energy Deployment Charge.
			ASMP	Ancillary regulating reserve service balancing charge - Schedule 3 (reduction in revenue) Recapture of ancillary regulating reserve revenues received for Ameren Missouri generating units not deployed.
B:			ENER	Sale of Energy MISO accounts for energy imbalance through the operation of the Real-Time Energy Market, which charges are included in the net energy amount reported in 2 above.
C:			SPRS	Ancillary Services - Spinning Reserve - Schedule 5 credits Spinning Reserve refers to a portion of an operating resource capability which is held back (reserved) by Ameren Missouri. Spinning reserve must be able to be converted to energy within ten minutes of being instructed by MISO to deploy. SPRS costs are recorded in account 555.
			ASMP	Ancillary supplemental reserve service balancing charge - Schedule 6 (reduction in revenue) Recapture of ancillary supplemental reserve revenues from for Ameren Missouri generating units not deployed.
D:			SURS	Ancillary Services - Supplemental Reserve - Schedule 6 credits Supplemental Reserve refers to a non-synchronized (off-line) Ameren Missouri resource which can be converted to energy within ten minutes of being instructed by MISO to deploy. SURS costs are recorded in account 555.
			ASMP	Ancillary supplemental reserve service balancing charge - Schedule 6 (reduction in revenue) Recapture of ancillary supplemental reserve revenues for Ameren Missouri generating units not deployed.
4 A:			PMWP	Price volatility Make Whole Payment A MISO charge for Real Time Price Volatility Make-Whole Payment Amount. This charge provides compensation for market conditions that would erode the margin earned.
B:			DMWP	Day-Ahead RSG Make Whole Payment A MISO charge for Day Ahead Revenue Sufficiency Guarantee Make Whole Payment. This is a charge type for the guaranteed recovery of production offers for Resources committed by MISO for the Day-Ahead Market.
			RMWP	Real-Time RSG Make Whole Payment A MISO charge for Real-Time Revenue Sufficiency Guarantee Make Whole Payment Amount. This is a charge type for the guaranteed recovery of production offers for Resources committed by MISO for the Real-Time market.
5:		XXX	ENER	Hedging costs/revenues resulting from forward purchase contracts, call options, and financial instruments used to hedge power transactions.
		002	ADMN	Broker fees related to power hedging activity
		998	ADMN	Supplier fees associated participation in Illinois Power Agency procurements.