

AmerenUE ER-2010-0036 Depreciation Schedule per Report and Order

Rice 1-Jun-10

Remaining Life Rates

Account No. Title		ER-2010-0036 --> Depreciation Study of Accounts at Dec 31, 2008									Remaining Life Rates	
		Account No.	Retire Date (Mo.-Yr.)	Curve	Net Salvage (%)	Average Service Life (Yr)	Curve Remaining Life (Yr)	Life Deprec. Rate (%)	Net Salvage Deprec. Rate (%)	Combined Deprec. Rate (%)	Remaining Life Accrual % adjustment	Report & Order Composite Depreciation Rate %
	Meramec Steam Production Plant											
311	Structures & Improvements	311	01-2027	115-R1.5(a)	(2)	35.17	17.67	2.84%	0.06%	2.90%	-1.01%	1.89%
312	Boiler Plant Equipment	312	01-2027	60-L0.5(a)	(15)	25.96	16.74	3.85%	0.58%	4.43%	0.71%	5.14%
314	Turbogenerator Units	314	01-2027	70-L0.5(a)	(5)	30.35	16.84	3.30%	0.16%	3.46%	-1.06%	2.40%
315	Acessory Electric Equipment	315	01-2027	80-S0(a)	(3)	29.01	17.34	3.45%	0.10%	3.55%	-0.64%	2.91%
316	Misc. Power Plant Equipment	316	01-2027	60-O1(a)	0	22.99	16.61	4.35%	0.00%	4.35%	0.04%	4.39%
	Sioux Steam Production Plant											
311	Structures & Improvements	311	09-2033	115-R1.5(a)	(2)	35.17	24.07	2.84%	0.06%	2.90%	-0.36%	2.54%
312	Boiler Plant Equipment	312	09-2033	60-L0.5(a)	(15)	31.51	21.99	3.17%	0.48%	3.65%	0.12%	3.77%
314	Turbogenerator Units	314	09-2033	70-L0.5(a)	(5)	31.72	22.68	3.15%	0.16%	3.31%	-0.18%	3.13%
315	Acessory Electric Equipment	315	09-2033	80-S0(a)	(3)	33.88	23.33	2.95%	0.09%	3.04%	-0.23%	2.81%
316	Misc. Power Plant Equipment	316	09-2033	60-O1(a)	0	29.76	21.91	3.36%	0.00%	3.36%	-0.08%	3.28%
	Labadie Steam Production Plant											
311	Structures & Improvements	311	09-2042	115-R1.5(a)	(2)	51.26	32.20	1.95%	0.04%	1.99%	-0.61%	1.38%
312	Boiler Plant Equipment	312	09-2042	60-L0.5(a)	(15)	41.37	27.29	2.42%	0.36%	2.78%	-0.49%	2.29%
312.03	Aluminum Coal Cars	312.03		26-R2.5	30	26.00	14.60	3.85%	-1.15%	2.69%	-2.15%	0.54%
314	Turbogenerator Units	314	09-2042	70-L0.5(a)	(5)	39.62	29.35	2.52%	0.13%	2.65%	-0.26%	2.39%
315	Acessory Electric Equipment	315	09-2042	80-S0(a)	(3)	45.78	30.32	2.18%	0.07%	2.25%	-0.56%	1.69%
316	Misc. Power Plant Equipment	316	09-2042	60-O1(a)	0	37.88	28.28	2.64%	0.00%	2.64%	-0.68%	1.96%
	Rush Island Steam Production Plant											
311	Structures & Improvements	311	09-2046	115-R1.5(a)	(2)	56.67	35.68	1.76%	0.04%	1.80%	-0.75%	1.05%
312	Boiler Plant Equipment	312	09-2046	60-L0.5(a)	(15)	42.59	29.93	2.35%	0.35%	2.70%	-0.62%	2.08%
314	Turbogenerator Units	314	09-2046	70-L0.5(a)	(5)	44.49	31.59	2.25%	0.11%	2.36%	-0.36%	2.00%
315	Acessory Electric Equipment	315	09-2046	80-S0(a)	(3)	47.03	33.67	2.13%	0.06%	2.19%	-0.50%	1.69%
316	Misc. Power Plant Equipment	316	09-2046	60-O1(a)	0	40.00	30.95	2.50%	0.00%	2.50%	-0.70%	1.80%

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		Account No.	Retire Date (Mo.-Yr.)	Curve	Net Salvage (%)	Average Service Life (Yr)	Curve Remaining Life (Yr)	Life Deprec. Rate (%)	Net Salvage Deprec. Rate (%)	Combined Deprec. Rate (%)		
Common Steam Production Plant		Common Steam Production Plant										
311	Structures & Improvements	311	09-2042	115-R1.5(a)	(2)	39.69	32.61	2.52%	0.05%	2.57%	0.04%	2.61%
312	Boiler Plant Equipment	312	09-2042	60-L0.5(a)	(15)	35.38	28.83	2.83%	0.42%	3.25%	0.05%	3.30%
315	Accessory Electric Equipment	315	09-2042	80-S0(a)	(3)	38.43	31.31	2.60%	0.08%	2.68%	0.07%	2.75%
316	Misc. Power Plant Equipment	316	09-2042	60-O1(a)	0	34.25	28.67	2.92%	0.00%	2.92%	-0.10%	2.82%
Nuclear Production Plant		Nuclear Production Plant										
60 yr Life Span												
321	Structures and Improvements	321	10-2044	100-R1(a)	(1)	51.79	33.19	1.93%	0.02%	1.95%	-0.56%	1.39%
322	Reactor Plant Equipment	322	10-2044	60-S0(a)	(10.0)	43.14	29.80	2.32%	0.23%	2.55%	0.01%	2.56%
323	Turbogenerator Units	323	10-2044	60-S0.5(a)	(2)	44.74	29.89	2.24%	0.04%	2.28%	-0.23%	2.05%
324	Accessory Electric Equipment	324	10-2044	80-R2(a)	0	53.48	32.91	1.87%	0.00%	1.87%	-0.59%	1.28%
325	Misc. Power Plant Equipment	325	10-2044	60-O3(a)	0	34.72	27.12	2.88%	0.00%	2.88%	0.07%	2.95%
Osage Hydraulic Production Plant		Osage Hydraulic Production Plant										
331	Structures and Improvements	331	06-2047	130-R1(a)	(20)	61.22	35.98	1.63%	0.33%	1.96%	0.56%	2.52%
332	Reservoirs, Dams, and Waterways	332	06-2047	150-L2(a)	(20)	76.43	36.23	1.31%	0.26%	1.57%	0.27%	1.84%
333	Water Wheels, Turbines, and Generators	333	06-2047	95-S0.5(a)	(30)	45.61	36.16	2.19%	0.66%	2.85%	0.20%	3.05%
334	Accessory Electric Equipment	334	06-2047	65-R0.5(a)	(8)	44.08	31.47	2.27%	0.18%	2.45%	0.06%	2.51%
335	Misc. Power Plant Equipment	335	06-2047	60-R0.5(a)	(5)	39.92	32.12	2.50%	0.13%	2.63%	0.03%	2.66%
336	Roads, Railroads, and Bridges	336		50-SQ	0	50.00		2.00%	0.00%	2.00%	0.00%	2.00%
Keokuk Hydraulic Production Plant		Keokuk Hydraulic Production Plant										
331	Structures and Improvements	331	06-2055	130-R1(a)	(20)	59.11	43.16	1.69%	0.34%	2.03%	0.14%	2.17%
332	Reservoirs, Dams, and Waterways	332	06-2055	150-L2(a)	(20)	71.43	44.04	1.40%	0.28%	1.68%	0.09%	1.77%
333	Water Wheels, Turbines, and Generators	333	06-2055	95-S0.5(a)	(30)	52.63	42.72	1.90%	0.57%	2.47%	0.25%	2.72%
334	Accessory Electric Equipment	334	06-2055	65-R0.5(a)	(8)	46.35	37.35	2.16%	0.17%	2.33%	0.26%	2.59%
335	Misc. Power Plant Equipment	335	06-2055	60-R0.5(a)	(5)	45.45	36.82	2.20%	0.11%	2.31%	-0.14%	2.17%
336	Roads, Railroads, and Bridges	336		50-SQ	0	50.00		2.00%	0.00%	2.00%	0.00%	2.00%
Taum Sauk Hydraulic Production Plant		Taum Sauk Hydraulic Production Plant										
331	Structures and Improvements	331	06-2049	130-R1(a)	(20)	65.57	37.80	1.53%	0.31%	1.83%	0.81%	2.64%
332	Reservoirs, Dams, and Waterways	332	06-2049	150-L2(a)	(20)	68.97	39.05	1.45%	0.29%	1.74%	0.64%	2.38%
333	Water Wheels, Turbines, and Generators	333	06-2049	95-S0.5(a)	(30)	53.50	37.15	1.87%	0.56%	2.43%	0.43%	2.86%
334	Accessory Electric Equipment	334	06-2049	65-R0.5(a)	(8)	48.87	32.29	2.05%	0.16%	2.21%	-0.11%	2.10%
335	Misc. Power Plant Equipment	335	06-2049	60-R0.5(a)	(5)	39.33	33.92	2.54%	0.13%	2.67%	-0.21%	2.46%
336	Roads, Railroads, and Bridges	336		50-SQ	0	50.00		2.00%	0.00%	2.00%	0.00%	2.00%

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		Account No.	Retire Date (Mo.-Yr.)	Curve	Net Salvage (%)	Average Service Life (Yr)	Curve Remaining Life (Yr)	Life Deprec. Rate (%)	Net Salvage Deprec. Rate (%)	Combined Deprec. Rate (%)		
Other Production Plant							Other Production Plant					
341	Structures and Improvements	341		40-R4	(2)	40.00	31.70	2.50%	0.05%	2.55%	-0.24%	2.31%
342	Fuel Holders, Products, and Accessories	342		40-R4	(2)	40.00	31.40	2.50%	0.05%	2.55%	-0.02%	2.53%
344	Generators	344		40-R4	(2)	40.00	32.80	2.50%	0.05%	2.55%	-0.70%	1.85%
345	Accessory Electric Equipment	345		40-R4	(2)	40.00	31.80	2.50%	0.05%	2.55%	0.04%	2.59%
346	Misc. Power Plant Equipment	346		25-R1	(2)	25.00	20.60	4.00%	0.08%	4.08%	-0.27%	3.81%
Transmission Plant							Transmission Plant					
352	Structures and Improvements	352		60-R2	0	60.00		1.67%	0.00%	1.67%	-0.03%	1.64%
353	Station Equipment	353		55-R2.5	0	55.00		1.82%	0.00%	1.82%	-0.07%	1.75%
354	Tower and Fixtures	354		70-R4	(14)	70.00		1.43%	0.20%	1.63%	-0.29%	1.34%
355	Poles and Fixtures	355		53-R4	(90)	53.00		1.89%	1.70%	3.58%	0.32%	3.90%
356	Overhead Conductors and Devices	356		55-R4	(20)	55.00		1.82%	0.36%	2.18%	0.31%	2.49%
359	Roads and Trails	359		50- SQ	0	50.00		2.00%	0.00%	2.00%	0.00%	2.00%
Distribution Plant							Distribution Plant					
361	Structures and Improvements	361		60-R2.5	0	60		1.67%	0.00%	1.67%	0.01%	1.68%
362	Station Equipment	362		60-R2.5	(10)	60		1.67%	0.17%	1.83%	-0.01%	1.82%
364	Poles, Towers, and Fixtures	364		45-R2.5	(150)	45		2.22%	3.33%	5.56%	-0.08%	5.48%
365	Overhead Conductors and Devices	365		49-R1	(53)	49		2.04%	1.08%	3.12%	0.05%	3.17%
366	Underground Conduit	366		70-R3	(40)	70		1.43%	0.57%	2.00%	-0.06%	1.94%
367	Underground Conductors and Devices	367		54-R2	(25)	54		1.85%	0.46%	2.31%	0.01%	2.32%
368	Line Transformers	368		42-R2.5	0	42		2.38%	0.00%	2.38%	0.11%	2.49%
369.001	Overhead Services	369.001		40-R2.5	(215)	40		2.50%	5.38%	7.88%	-0.14%	7.74%
369.002	Underground Services	369.002		55-R3	(80)	55		1.82%	1.45%	3.27%	-0.25%	3.02%
370	Meters	370		26-L2.5	0	26		3.85%	0.00%	3.85%	0.31%	4.16%
371	Installations on Customer Premises	371		20-O1	0	20		5.00%	0.00%	5.00%	-2.74%	2.26%
373.00	Street Lighting and Signal Systems	373		36-L1	(43)	36		2.78%	1.19%	3.97%	-0.31%	3.66%

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	General Plant						General Plant					
390.0	Structures and Improvements	390.0		45-R1.5	(10)	45		2.22%	0.22%	2.44%	0.07%	2.51%
391.0	Office Furniture and Equipment	391.0		15-SQ	10	15		6.67%	0.00%	6.67%	0.00%	6.67%
391.1	Mainframe Computers	391.1		5-SQ	0	5		0.00%	0.00%	0.00%	0.00%	0.00%
391.2	Personal Computers	391.2		5-SQ	0	5		20.00%	0.00%	20.00%	0.00%	20.00%
392.0	Transportation Equipment	392.0		11-R1	9	11		9.09%	-0.82%	8.27%	-0.52%	7.75%
393.0	Stores Equipment	393.0		20-SQ	0	20		5.00%	0.00%	5.00%	0.00%	5.00%
394.00	Tools, Shop and Garage Equipment	394.00		20-SQ	0	20		5.00%	0.00%	5.00%	0.00%	5.00%
395.00	Laboratory Equipment	395.00		20-SQ	0	20		5.00%	0.00%	5.00%	0.00%	5.00%
396.00	Power Operated Equipment	396.00		15-L2	15	15		6.67%	-1.00%	5.67%	0.29%	5.96%
397.00	Communication Equipment	397.00		15-SQ	0	15		6.67%	0.00%	6.67%	0.00%	6.67%
398.00	Miscellaneous Equipment	398.00		20-SQ	0	20		5.00%	0.00%	5.00%	0.00%	5.00%

The far right column is the "ordered rates". The schedule also shows:

Retirement dates for accounts using the Life Span method of depreciation analysis,

The lowa curve designator chosen to represent the historical retirement history,

The Net Salvage rate chosen to represent historical salvage minus cost of removal (Production accounts do not include terminal net salvage)

A computed average service life for the dollars in each account,

A computed remaining life for the current in service dollars in each account,

A "Life Deprec Rate" representing the portion of the final composite rate attributable to the consumption of the original installed cost with time,

A "Net Salvage Deprec Rate" representing the portion of the final composite rate attributable to net salvage,

A "Combined Deprec Rate" representing the chosen depreciation rate prior to the remaining life correction for reserve imbalances,

A "Remaining Life Accrual" representing the correction of the "Combined Rate" to account for reserve imbalances,

And finally, a "Composite Depreciation Rate" which is simple a sum of the four rate components listed above.

For this case, the **approximate** (not audited, estimated by Art Rice) resultant depreciation expense comparison is as follows:

For the account balances as of March 31, 2010

	Prior Case Rates	Staff Proposed Rates	Ordered Rates
Amount	\$334,677,905	\$340,154,645	\$345,982,938
Increase from current		\$5,476,740	\$11,305,033

1.6%

3.3%