







05-May-16

14:16

AMEREN ILLINOIS COMPANY  
 EMBEDDED COST OF SERVICE STUDY  
 TEST YEAR 2015  
 (THOUSANDS OF DOLLARS)  
 ANNUAL SUMMARY

AMEREN ILLINOIS RATE ZONE II (CIL)		LIGHTING DS 5 LIGHTING (32)	PLACEHOLDER FOR FUTURE (33)	PLACEHOLDER FOR FUTURE (34)	PLACEHOLDER FOR FUTURE (35)	PLACEHOLDER FOR FUTURE (36)
DESCRIPTION	ALLOC					
GENERAL PLANT						
19 389-LAND AND LAND RIGHTS	LABOR	0	0	0	0	0
19 390-STRUCTURES & IMPROV	PLTNUCL	0	0	0	0	0
19 390-STRUCTURES & IMPROV	PLTTRAN	0	0	0	0	0
19 390-STRUCTURES & IMPROV	LABOR	24	0	0	0	0
20 391-OFFICE FURNITURE & FIX	PLTSTEAM	0	0	0	0	0
20 391-OFFICE FURNITURE & FIX	PLTNUCL	0	0	0	0	0
20 391-OFFICE FURNITURE & FIX	PLTTRAN	0	0	0	0	0
20 391-OFFICE FURNITURE & FIX	LABOR	27	0	0	0	0
21 392-TRANSPORTATION EQUIP	PLTSTEAM	0	0	0	0	0
21 392-TRANSPORTATION EQUIP	PLTNUCL	0	0	0	0	0
21 392-TRANSPORTATION EQUIP	PLTTRAN	0	0	0	0	0
21 392-TRANSPORTATION EQUIP	LABOR	0	0	0	0	0
22 393-STORES EQUIPMENT	PLTSTEAM	0	0	0	0	0
22 393-STORES EQUIPMENT	PLTNUCL	0	0	0	0	0
22 393-STORES EQUIPMENT	PLTTRAN	0	0	0	0	0
22 393-STORES EQUIPMENT	LABOR	2	0	0	0	0
23 394-TOOLS,SHOP & GARAGE EQ	PLTSTEAM	0	0	0	0	0
23 394-TOOLS,SHOP & GARAGE EQ	PLTNUCL	0	0	0	0	0
23 394-TOOLS,SHOP & GARAGE EQ	PLTTRAN	0	0	0	0	0
23 394-TOOLS,SHOP & GARAGE EQ	LABOR	13	0	0	0	0
24 395-LABARATORY EQUIPMENT	PLTSTEAM	0	0	0	0	0
24 395-LABARATORY EQUIPMENT	PLTNUCL	0	0	0	0	0
24 395-LABARATORY EQUIPMENT	PLTTRAN	0	0	0	0	0
24 395-LABARATORY EQUIPMENT	LABOR	3	0	0	0	0
25 396-POWER OPERATED EQUIPMENT	PLTSTEAM	0	0	0	0	0
25 396-POWER OPERATED EQUIPMENT	PLTNUCL	0	0	0	0	0
25 396-POWER OPERATED EQUIPMENT	PLTTRAN	0	0	0	0	0
25 396-POWER OPERATED EQUIPMENT	LABOR	0	0	0	0	0
26 397-COMMUNICATION EQUIPMENT	PLTSTEAM	0	0	0	0	0
26 397-COMMUNICATION EQUIPMENT	PLTNUCL	0	0	0	0	0
26 397-COMMUNICATION EQUIPMENT	PLTTRAN	0	0	0	0	0
26 397-COMMUNICATION EQUIPMENT	LABOR	30	0	0	0	0
27 398-MISCELLANEOUS EQUIPMENT	PLTSTEAM	0	0	0	0	0
27 398-MISCELLANEOUS EQUIPMENT	PLTNUCL	0	0	0	0	0
27 398-MISCELLANEOUS EQUIPMENT	PLTTRAN	0	0	0	0	0
27 398-MISCELLANEOUS EQUIPMENT	LABOR	0	0	0	0	0
28 TOTAL GENERAL PLANT		98	0	0	0	0
29 TOTAL DEPREC & AMORT EXPENSE		1,020	0	0	0	0
TAXES & OTHER EXPENSES						
TAXES OTHER THAN INCOME TAXES						
FEDERAL TAXES						
1 INSURANCE CONTRIBUTIONS	LABOR	44	0	0	0	0
2 UNEMPLOYMENT	LABOR	1	0	0	0	0
STATE TAXES						
3 PUBLIC UTILITY	PLTDIST	0	0	0	0	0
4 UNEMPLOYMENT	LABOR	2	0	0	0	0
5 FRANCHISE	PLTDIST	4	0	0	0	0
6 USE TAX	PLTSTEAM	0	0	0	0	0
6 USE TAX	PLTNUCL	0	0	0	0	0
6 USE TAX	PLTTRAN	0	0	0	0	0

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JURISDICTIONAL SEPARATION

AMEREN ILLINOIS RATE ZONE II (CIL)		TOTAL	TOTAL	TOTAL	RIDER	RIDER	FERC JURIS.
DESCRIPTION	ALLOC	COMPANY	ILL JURIS.	ILL ELECT.	PLACEHOLDER	PLACEHOLDER	PLACEHOLDER
		(1)	(2)	(3)	FOR FUTURE	FOR FUTURE	FOR FUTURE
					(4)	(5)	(6)
6 USE TAX	PLTDIST	0	0	0	0	0	0
7 ICC ASSESSMENT	PLTDIST	0	0	0	0	0	0
8 ELECTRIC DISTRIBUTION	ENERGY	6,758	6,758	6,758	0	0	0
9 MISCELLANEOUS LOCAL	PLANT	94	94	94	0	0	0
10 REAL ESTATE	PLTSTEAM	0	0	0	0	0	0
10 REAL ESTATE	PLTNUCL	0	0	0	0	0	0
10 REAL ESTATE	PLTDIST	0	0	0	0	0	0
10 MUNICIPAL UTILITY	PLTDIST	652	652	652	0	0	0
11 ST LOUIS EARNINGS TAX	PLTDIST	3	3	3	0	0	0
12 TOTAL TAXES OTHER THAN INCOME		8,933.9	8,934	8,934	0	0	0
INCOME TAXES							
13 STATE TAXES		1,953	1,953	1,953	0	0	0
14 FEDERAL TAXES		8,137	8,137	8,137	0	0	0
ITC	PLANT	(67)	(67)	(67)	0	0	0
BLENDED RATE ADJUSTMENT	PLANT	(87)	(87)	(87)	0	0	0
15 TOTAL INCOME TAXES		9,935	9,935	9,935	0	0	0
DEFERRED INCOME TAXES							
16 PROVISION FOR DEF INCOME TX	PLTDIST	0	0	0	0	0	0
17 INCOME TAX DEF PRIOR YEAR'S	PLTDIST	0	0	0	0	0	0
18 TOTAL DEFERRED INCOME TAXES		0	0	0	0	0	0
19 INVESTMENT TAX CREDIT DEF-NET	PLTDIST	0	0	0	0	0	0
OTHER EXPENSES							
20 DEFERRED NUCLEAR COSTS	PLTNUCLX	0	0	0	0	0	0
21 AMORT OF NUCLEAR ABAND CS	PLTNUCLX	0	0	0	0	0	0
22 OTHER ADJUSTMENTS	PLTDIST	0	0	0	0	0	0
23 TOTAL OPERATING EXPENSES		127,726	127,726	127,726	0	0	0
24 NET OPERATING INCOME		27,594	27,594	27,594	0	0	0
DEVELOPMENT OF INCOME TAXES							
1 TOTAL OPERATING REVENUES		155,320	155,320	155,320	0	0	0
LESS:							
2 OPERATION & MAINT EXPENSE		67,246	67,246	67,246	0	0	0
3 DEPREC & AMORT EXPENSE		41,611	41,611	41,611	0	0	0
4 TAXES OTHER THAN INCOME		8,934	8,934	8,934	0	0	0
5 DEFERRED CLINTON COSTS		0	0	0	0	0	0
6 AMORT OF ABANDONED PLANT		0	0	0	0	0	0
7 OTHER ADJUSTMENTS		0	0	0	0	0	0
8 OPERATING INCOME BEFORE TAXES		37,529	37,529	37,529	0	0	0
OTHER EXPENSES							
9 INTEREST DEDUCTION	PLTDIST	12,329	12,329	12,329	0	0	0
10 AMORT DEBT DISC, PREM & EXP	PLANT	0	0	0	0	0	0
11 MIPS & TOPrS	PLANT	0	0	0	0	0	0







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AMEREN ILLINOIS RATE ZONE II (CIL)			LIGHTING DS 5 LIGHTING (32)	PLACEHOLDER FOR FUTURE (33)	PLACEHOLDER FOR FUTURE (34)	PLACEHOLDER FOR FUTURE (35)	PLACEHOLDER FOR FUTURE (36)
DESCRIPTION	ALLOC						
6 USE TAX	PLTDIST		0	0	0	0	0
7 ICC ASSESSMENT	PLTDIST		0	0	0	0	0
8 ELECTRIC DISTRIBUTION	ENERGY		36	0	0	0	0
9 MISCELLANEOUS LOCAL	PLANT		2	0	0	0	0
10 REAL ESTATE	PLTSTEAM		0	0	0	0	0
10 REAL ESTATE	PLTNUCL		0	0	0	0	0
10 REAL ESTATE	PLTDIST		0	0	0	0	0
10 MUNICIPAL UTILITY	PLTDIST		13	0	0	0	0
11 ST LOUIS EARNINGS TAX	PLTDIST		0	0	0	0	0
12 TOTAL TAXES OTHER THAN INCOME			102	0	0	0	0
INCOME TAXES							
13 STATE TAXES			2	0	0	0	0
14 FEDERAL TAXES			7	0	0	0	0
ITC	PLANT		(1)	0	0	0	0
BLENDED RATE ADJUSTMENT	PLANT		(2)	0	0	0	0
15 TOTAL INCOME TAXES			5	0	0	0	0
DEFERRED INCOME TAXES							
16 PROVISION FOR DEF INCOME TX	PLTDIST		0	0	0	0	0
17 INCOME TAX DEF PRIOR YEAR'S	PLTDIST		0	0	0	0	0
18 TOTAL DEFERRED INCOME TAXES			0	0	0	0	0
19 INVESTMENT TAX CREDIT DEF-NET	PLTDIST		0	0	0	0	0
OTHER EXPENSES							
20 DEFERRED NUCLEAR COSTS	PLTNUCLX		0	0	0	0	0
21 AMORT OF NUCLEAR ABAND CS	PLTNUCLX		0	0	0	0	0
22 OTHER ADJUSTMENTS	PLTDIST		0	0	0	0	0
23 TOTAL OPERATING EXPENSES			2,977	0	0	0	0
24 NET OPERATING INCOME			258	0	0	0	0
DEVELOPMENT OF INCOME TAXES							
1 TOTAL OPERATING REVENUES			3,235	0	0	0	0
LESS:							
2 OPERATION & MAINT EXPENSE			1,849	0	0	0	0
3 DEPREC & AMORT EXPENSE			1,020	0	0	0	0
4 TAXES OTHER THAN INCOME			102	0	0	0	0
5 DEFERRED CLINTON COSTS			0	0	0	0	0
6 AMORT OF ABANDONED PLANT			0	0	0	0	0
7 OTHER ADJUSTMENTS			0	0	0	0	0
8 OPERATING INCOME BEFORE TAXES			263	0	0	0	0
OTHER EXPENSES							
9 INTEREST DEDUCTION	PLTDIST		242	0	0	0	0
10 AMORT DEBT DISC, PREM & EXP	PLANT		0	0	0	0	0
11 MIPS & TOPrS	PLANT		0	0	0	0	0

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AMEREN ILLINOIS RATE ZONE II (CIL)			TOTAL	TOTAL	TOTAL	RIDER	RIDER	FERC JURIS.
DESCRIPTION	ALLOC	COMPANY	ILL JURIS.	ILL ELECT.	PLACEHOLDER	PLACEHOLDER	PLACEHOLDER	PLACEHOLDER
		(1)	(2)	(3)	FOR FUTURE	FOR FUTURE	FOR FUTURE	FOR FUTURE
					(4)	(5)	(6)	
12	TOTAL INCOME BEFORE TAXES	25,201	25,201	25,201	0	0	0	0
	TAX ADDITIONS							
13	VARIOUS TAX ADJUSTMENTS	PLANT 0	0	0	0	0	0	0
14	OTHER EXPENSES	LABOR 0	0	0	0	0	0	0
15	OPEB EXPENSE ACCRUED	PLANT 0	0	0	0	0	0	0
16	DEFERRED OFFICER COMPENS	LABOR 0	0	0	0	0	0	0
17	ESOP DEF COMPENSATION	LABOR 0	0	0	0	0	0	0
18	PENSION EXPENSE ACCRUED	LABOR 0	0	0	0	0	0	0
19	INTEREST CAPITALIZED FOR TAXES	PLANT 0	0	0	0	0	0	0
20	CONTRIB IN AID OF CONSTRUCT	PLANT 0	0	0	0	0	0	0
21	UNBILLED REV, LOBBYING & PENALTIES	REV 0	0	0	0	0	0	0
22	CSBG LAWSUIT	PLTDIST 0	0	0	0	0	0	0
23	FUEL RECONCILIATION	EFUEL 0	0	0	0	0	0	0
24	VACATION ACCRUALS	LABOR 0	0	0	0	0	0	0
25	CUSTOMER ADV FOR CONSTRUCT	PLANT 0	0	0	0	0	0	0
26	AMORT OF GAIN/LOSS ON REACQ DEBT	PLANT 0	0	0	0	0	0	0
27	RESERVE FOR EMPLOYEE INJURY	LABOR 0	0	0	0	0	0	0
28	DEFERRED DIRECTORS' FEES	LABOR 0	0	0	0	0	0	0
29	MEAL ALLOWANCE - 50% PORTION	LABOR 0	0	0	0	0	0	0
30	WESTERN COAL TRANSPORTATION	PLTSTM 0	0	0	0	0	0	0
31	COAL TAR-BOOK EXP ACCRUED	PLANT 0	0	0	0	0	0	0
32	OPEB EXP-TAX CAPITALIZED PIECE	LABOR 0	0	0	0	0	0	0
33	PENSION-TAX CAPITALIZED PIECE	LABOR 0	0	0	0	0	0	0
34	FERC AUDIT RESERVE	LABOR 0	0	0	0	0	0	0
35	SEVERANCE ACCRUALS	LABOR 0	0	0	0	0	0	0
36	WORKER COMP ACCRUALS	LABOR 0	0	0	0	0	0	0
37	BOOK NUCLEAR FUEL ADJ.	PLTNUCL 0	0	0	0	0	0	0
38	DEF NUCLEAR COSTS	PLTNUCLX 0	0	0	0	0	0	0
39	SURPL INV, MISC RES, ALLOW FOR DA	PLANT 0	0	0	0	0	0	0
40	EMISSION ALLOWANCE	PLTSTM 0	0	0	0	0	0	0
41	DEFERRED DIRECTORS COMP	LABOR 0	0	0	0	0	0	0
42	TOTAL TAX ADDITIONS	0	0	0	0	0	0	0
	DEVELOP OF INCOME TAXES CONT							
	TAX DEDUCTIONS							
	ADDITIONAL TAX DEPRECIATION							
1	DEPREC ESTIMATED ALLOWABLE	PLANT 0	0	0	0	0	0	0
2	DEPREC FROM DISALLOWANCE	PLANT 0	0	0	0	0	0	0
3	LESS: DEPREC PER BOOKS	PLANT 0	0	0	0	0	0	0
4	AMORT OF NUCLEAR FUEL	EFUEL 0	0	0	0	0	0	0
5	DEPREC CLEARING ACCTS	PLANT 0	0	0	0	0	0	0
6	ADD: AMORT LEASEHOLD IMPROV	PLT391 0	0	0	0	0	0	0
7	CLINTON DECOMMISS EXP	PLTNUCL 0	0	0	0	0	0	0
8	TOT ADDITIONAL TAX DEPREC	0	0	0	0	0	0	0
	OTHER TAX DEDUCTIONS							
9	OPEB FUNDING	PLANT 0	0	0	0	0	0	0
10	REPAIR ALLOWANCE	PLANT 0	0	0	0	0	0	0
11	OPEB EXP-CAP PIECE FOR BOOK	PLANT 0	0	0	0	0	0	0
12	VACATION ACCRUAL	LABOR 0	0	0	0	0	0	0
13	PENSION PLAN-CAP PIECE BOOK	LABOR 0	0	0	0	0	0	0
14	FUEL CO EXP	EFUEL 0	0	0	0	0	0	0



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TEST YEAR 2015  
(THOUSANDS OF DOLLARS)  
ANNUAL SUMMARY

AMEREN ILLINOIS RATE ZONE II (CIL)		RESIDENTIAL	SMALL COM.	SMALL COM.	TOTAL	GEN. DEL.	GEN. DEL.	GEN. DEL.	LG. GEN. DEL.	
DESCRIPTION	ALLOC	DS 1	DS 2	DS 2	DS 2	DS 3	DS 3	DS 3	DS 4	
		SPACE HEAT	PRIMARY	OTHER	DS 2	PRIMARY	HIGH VOLTAGE	100+ KV	PRIMARY	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
12	TOTAL INCOME BEFORE TAXES	1,757	3,030	0	3,030	3,670	27	0	(431)	
TAX ADDITIONS										
13	VARIOUS TAX ADJUSTMENTS	PLANT	0	0	0	0	0	0	0	
14	OTHER EXPENSES	LABOR	0	0	0	0	0	0	0	
15	OPEB EXPENSE ACCRUED	PLANT	0	0	0	0	0	0	0	
16	DEFERRED OFFICER COMPENS	LABOR	0	0	0	0	0	0	0	
17	ESOP DEF COMPENSATION	LABOR	0	0	0	0	0	0	0	
18	PENSION EXPENSE ACCRUED	LABOR	0	0	0	0	0	0	0	
19	INTEREST CAPITALIZED FOR TAXES	PLANT	0	0	0	0	0	0	0	
20	CONTRIB IN AID OF CONSTRUCT	PLANT	0	0	0	0	0	0	0	
21	UNBILLED REV, LOBBYING & PENALTIES	REV	0	0	0	0	0	0	0	
22	CSBG LAWSUIT	PLTDIST	0	0	0	0	0	0	0	
23	FUEL RECONCILIATION	EFUEL	0	0	0	0	0	0	0	
24	VACATION ACCRUALS	LABOR	0	0	0	0	0	0	0	
25	CUSTOMER ADV FOR CONSTRUCT	PLANT	0	0	0	0	0	0	0	
26	AMORT OF GAIN/LOSS ON REACQ DEBT	PLANT	0	0	0	0	0	0	0	
27	RESERVE FOR EMPLOYEE INJURY	LABOR	0	0	0	0	0	0	0	
28	DEFERRED DIRECTORS' FEES	LABOR	0	0	0	0	0	0	0	
29	MEAL ALLOWANCE - 50% PORTION	LABOR	0	0	0	0	0	0	0	
30	WESTERN COAL TRANSPORTATION	PLTSTM	0	0	0	0	0	0	0	
31	COAL TAR-BOOK EXP ACCRUED	PLANT	0	0	0	0	0	0	0	
32	OPEB EXP-TAX CAPITALIZED PIECE	LABOR	0	0	0	0	0	0	0	
33	PENSION-TAX CAPITALIZED PIECE	LABOR	0	0	0	0	0	0	0	
34	FERC AUDIT RESERVE	LABOR	0	0	0	0	0	0	0	
35	SEVERANCE ACCRUALS	LABOR	0	0	0	0	0	0	0	
36	WORKER COMP ACCRUALS	LABOR	0	0	0	0	0	0	0	
37	BOOK NUCLEAR FUEL ADJ.	PLTNUCL	0	0	0	0	0	0	0	
38	DEF NUCLEAR COSTS	PLTNUCLX	0	0	0	0	0	0	0	
39	SURPL INV, MISC RES, ALLOW FOR DA	PLANT	0	0	0	0	0	0	0	
40	EMISSION ALLOWANCE	PLTSTM	0	0	0	0	0	0	0	
41	DEFERRED DIRECTORS COMP	LABOR	0	0	0	0	0	0	0	
42	TOTAL TAX ADDITIONS		0	0	0	0	0	0	0	
DEVELOP OF INCOME TAXES CONT										
TAX DEDUCTIONS										
ADDITIONAL TAX DEPRECIATION										
1	DEPREC ESTIMATED ALLOWABLE	PLANT	0	0	0	0	0	0	0	
2	DEPREC FROM DISALLOWANCE	PLANT	0	0	0	0	0	0	0	
3	LESS: DEPREC PER BOOKS	PLANT	0	0	0	0	0	0	0	
4	AMORT OF NUCLEAR FUEL	EFUEL	0	0	0	0	0	0	0	
5	DEPREC CLEARING ACCTS	PLANT	0	0	0	0	0	0	0	
6	ADD: AMORT LEASEHOLD IMPROV	PLT391	0	0	0	0	0	0	0	
7	CLINTON DECOMMISS EXP	PLTNUCL	0	0	0	0	0	0	0	
8	TOT ADDITIONAL TAX DEPREC		0	0	0	0	0	0	0	
OTHER TAX DEDUCTIONS										
9	OPEB FUNDING	PLANT	0	0	0	0	0	0	0	
10	REPAIR ALLOWANCE	PLANT	0	0	0	0	0	0	0	
11	OPEB EXP-CAP PIECE FOR BOOK	PLANT	0	0	0	0	0	0	0	
12	VACATION ACCRUAL	LABOR	0	0	0	0	0	0	0	
13	PENSION PLAN-CAP PIECE BOOK	LABOR	0	0	0	0	0	0	0	
14	FUEL CO EXP	EFUEL	0	0	0	0	0	0	0	

