

**Voluntary Green Program for Ameren Illinois Utilities  
Proposed Accounting Entries for Program**

**Facts about the program:**

For residential, AIU will bill customers for preset amounts of \$3, \$7 or \$15 per month. Non-residential customers will pay the pre-determined price per REC  
The effective price of the RECs shall be the average acquired cost, plus a 5% mark-up, not to exceed \$1 per REC

**1. To purchase the REC's directly for amount paid or purchase prepaid amount for AIU Companies**

Entry made at the AIU companies when RECs are purchased.

The AIU Power Supply Acquisition department will procure the RECs and set up the prepaid:

Db	Purchased Power	555	\$ -	
Cr	AP	232-001		\$ -
Db	Prepaid Asset-Voluntary Green Program	165-VGP	\$ -	
Cr	AP	232-001		\$ -

**2. When customers are billed (service billing):**

Entry made at the AIU companies when the customers are billed.

Entry made by CSS. Use activity "IVGP" to track billing and payments.

"IVGP" stands for Illinois Voluntary Green Program

Db	AR	142-001	\$ -	
Cr	Service revenue accounts (Res, Com)	440,442		\$ -

**3. Retire RECS by reducing prepaid balance:**

A monthly CSS report will provide amount paid by the customers that elect this option.

The prepaid account will be reduced by the dollar amount of REC's purchased monthly.

Db	Purchased Power	555	\$ -	
Cr	Prepaid Asset-Voluntary Green Program	165-VGP		\$ -

**4. Track administrative costs (internal & external):**

Administrative costs will be tracked using activity "IVGP".

Db	Internal labor, expenses & external services	920,921,923	\$ -	
Cr	Cash	131		\$ -