

DIRECT TESTIMONY

of

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Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Central Illinois Light Company, d/b/a AmerenCILCO,
Central Illinois Public Service Company, d/b/a AmerenCIPS,
and
Illinois Power Company, d/b/a AmerenIP

Petition for Approval of Uncollectibles Riders

Docket No. 09-0399

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1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Theresa Ebrey. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5 **Q. By whom are you employed and in what capacity?**

6 A. I am currently employed as an Accountant in the Accounting Department
7 of the Financial Analysis Division of the Illinois Commerce Commission
8 (“ICC” or “Commission”).

9 **Q. Please describe your professional background and affiliations.**

10 A. I have a Bachelor of Science degree in Accounting from Quincy College.
11 I am a Certified Public Accountant, licensed to practice in the State of
12 Illinois. My prior accounting experience includes fifteen years as the
13 corporate controller of a large long-term care facility in Illinois, as well as
14 a period of time employed as an outside auditor of governmental
15 agencies. I joined the Staff of the Illinois Commerce Commission
16 (“Staff”) in April 1999.

17 **Q. Have you previously testified before any regulatory bodies?**

18 A. Yes. I have testified on several occasions before the Commission.

19 **Q. What is the purpose of your testimony in this proceeding?**

20 A. The purpose of my testimony is to provide the results of my review of
21 Central Illinois Light Company's ("CILCO," or the "Company"), Central
22 Illinois Public Service Company's ("CIPS," or the "Company") and Illinois
23 Power Company's ("IP," or the "Company") (jointly "Companies,"
24 "Ameren Illinois Utilities," or "AIU") Petition for Approval of Uncollectibles
25 Riders to comply with Section 16-111.8 and 19-145 ("Uncollectibles
26 Sections") of the Public Utilities Act (the "Act"), the Direct Testimony of
27 Ameren witness Robert J. Mill, Ameren Exhibit 1, and Ameren's
28 proposed tariffs: Ameren Exhibit 1.1, Rider EUA – Electric Uncollectible
29 Adjustment ("Rider EUA") and Ameren Exhibit 1.2, Rider GUA – Gas
30 Uncollectible Adjustment ("Rider GUA").

31 **Q. What is your understanding of the purpose of the Uncollectibles**
32 **Sections of the Act?**

33 A. Section 16-111.8 (a) of the Act allows an electric utility, at its election, to
34 recover through an automatic adjustment clause tariff the incremental
35 difference between its actual uncollectible amount as set forth in Account
36 904 in the utility's most recent annual FERC Form 1 and the uncollectible
37 amount included in the utility's rates for the period reported in such
38 annual FERC Form 1.

39 Section 19-145 of the Act includes similar language as it applies to gas
40 utilities. Accordingly, any reference in the remainder of my testimony to
41 either section applies equally to both the gas and electric utilities unless

42 otherwise stated. The proposed tariff sheets (Ameren Exhibits 1.1 and
43 1.2) reflect the AIU's proposal to implement the automatic adjustment
44 clause within the new tariffs for Rider EUA and Rider GUA.

45 **Schedules and Attachments**

46 **Q. Are you sponsoring any attachments or schedules with your**
47 **testimony?**

48 A. Yes, I have 3 attachments and two schedules. I am presenting
49 attachments that reflect my changes to Rider EUA (Attachment A) and
50 Rider GUA (Attachment B) as presented by Mr. Mill with his direct
51 testimony. In addition, Attachment C is the AIU's response to a Staff
52 data request provided on October 20, 2009, labeled TEE 1.10R.

53 In addition, I am presenting two Schedules. Schedule 1.01 reflects my
54 calculation of Staff's methodology of "amounts included in rates" as
55 compared to the AIU calculations. Schedule 1.02 compares the "amount
56 included in rates" of my method and the Companies' method for actual
57 2008 and projected 2009.

58 **Staff Changes to Tariff Sheets**

59 **Q. Have you reviewed Ameren's proposed tariff sheets (Ameren**
60 **Exhibits 1.1 and 1.2)?**

61 A. Yes, I have. As a result of my review, I am recommending changes to
62 certain proposed language so that the tariffs approved by the

63 Commission comply with the Uncollectibles Sections of the Act. In
64 addition, I propose other changes so that there is consistency to the
65 extent practicable among the Illinois electric and gas utility uncollectible
66 tariffs.

67 **Q. What is the result of your review of Ameren's proposed tariff**
68 **filings?**

69 A. I disagree with Ameren's proposed tariff language that indicates its
70 method of determining the uncollectibles amount included in rates.

71 **Q. Please explain why you disagree with Ameren's method of**
72 **determining the uncollectibles amount included in rates as set forth**
73 **in Ameren's tariff language.**

74 A. Section 16-111.8 (a) of the Act, as described previously, states, in part:

75 An electric utility shall be permitted, at its election, to recover
76 through an automatic adjustment clause tariff the incremental
77 difference between its actual uncollectible amount as set forth in
78 Account 904 in the utility's most recent annual FERC Form 1 and
79 the uncollectible amount **included in the utility's rates for the**
80 **period reported in such annual FERC Form 1.** ... (Emphasis
81 added)

82 Section 16-111.8(c) of the Act states:

83 The approved tariff shall provide that the utility shall file a petition
84 with the Commission annually, no later than August 31st, seeking
85 initiation of an annual review to reconcile all amounts collected
86 with the actual uncollectible amount in the prior period. **As part of**
87 **its review, the Commission shall verify that the utility collects**
88 **no more and no less than its actual uncollectible amount in**

89 **each applicable FERC Form 1 reporting period.¹ (Emphasis**
90 **added)**

91 Ameren’s methodology does not result in the appropriate calculation of
92 the uncollectibles amount included in rates. Under Ameren’s method,
93 the AIU could either collect “more than or less than” its actual
94 uncollectibles expense recorded in Account 904 for the respective year.
95 This is in opposition to the statute language shown above, which clearly
96 states that the utility collect “no more and no less” than its actual
97 uncollectibles amount.

98 The highlighted clauses in Sections 16-111.8(a) of the Act above support
99 Staff’s position that the uncollectibles amount included in rates is based
100 upon the amount of uncollectibles expense embedded in the rates billed
101 to customers. For example, the Account 904 amount reported in the
102 Company’s FERC Form 1 for 2008 should be compared to the
103 “uncollectibles amount included in the utility’s rates for the period
104 reported in such annual FERC Form 1.” This must refer to the 2008
105 FERC Form 1 amounts and not to the test year uncollectibles expense
106 reflected in the revenue requirement schedules of a Commission rate
107 Order because the test year uncollectibles expense is not reflected in
108 FERC Form 1. FERC Form 1 reports the actual revenues and expenses
109 for the reporting year.

¹ Sections 19-145(a) and (c) of the Act contain similar language.

110 **Q. How do you propose to change the tariffs to appropriately calculate**
111 **the uncollectibles amount included in rates?**

112 A. I propose that the uncollectibles amount included in rates be the
113 uncollectibles amount **actually included in the rates charged to**
114 **customers** for the period. This will be accomplished by applying the
115 Uncollectibles Factor (“DUF” for delivery and “SUF” for supply) to the
116 actual revenues billed for the period. Thus, the amount to be recovered
117 through the proposed uncollectibles rider would be the difference
118 between actual amounts included in rates billed for the period and the
119 actual expense recorded in Account 904. Therefore, as the revenues
120 change over time, either upwards or downwards, the amount of
121 uncollectibles included in rates will likewise change.

122 **Q. What is the basis for the Uncollectibles Factor?**

123 A. The Uncollectibles Factor should be set in future rate cases for each
124 utility for both delivery uncollectibles and supply uncollectibles, if not
125 already established². Since the AIU are currently involved in rate case
126 proceedings, I will be proposing that such factors be set in those rate
127 cases in the Staff rebuttal testimony that is to be filed November 20,
128 2009.

² The AIU Electric utilities already have established uncollectibles factors for the supply related uncollectibles.

129 **Proposed Changes to Riders**

130 **Q. Explain Attachments A and B to your testimony.**

131 A. Attachments A and B reflect my proposed changes to the AIU proposed
132 Rider EUA and Rider GUA, respectively, shown in underline and
133 strikeout format, so that the tariff language complies with the Sections
134 16-111.8 and 19-145 of the Act. These changes include the following:

- 135 1) Revised definition of the amount of uncollectibles that is
136 considered to be “included in rates;”
- 137 2) Revised calculation for the amount of uncollectibles included in
138 rates identified by Staff as Delivery Uncollectible Revenue
139 (“DUR”) for the Delivery portion and Supply Uncollectible Revenue
140 (“SUR”) for the Supply portion; and
- 141 3) Consistent provisions for informational filings, annual audit and
142 annual reconciliations among the various Illinois utilities filing
143 tariffs pursuant to Sections 16-111.8 and 19-145 of the Act.

144 **Q. What specific tariff changes are you proposing to correct the**
145 **Companies’ definition of the amount of uncollectibles included in**
146 **rates and to perform the associated calculation for the Incremental**
147 **Delivery Service Uncollectible Amount (“IDUA”) factor?**

148 A. For Rider EUA, I propose to replace the term Base Delivery Services
149 Uncollectible (“BDU”) in the Ameren filed tariffs with the term Delivery

150 Uncollectible Revenue (“DUR”) in its place. I propose DUR to be defined
151 as follows:

152 DUR_{Yc} Delivery Uncollectibles Revenue, in dollars (\$)
153 representing the amount of uncollectible costs included in base
154 rates for delivery services for which Customer designation, C, is
155 applicable for the applicable reporting year, Y, which shall be
156 determined as follows:

157
158
$$DUR_{Yc} = (DUF_{Yc} \times SDS_{Yc}) + REUR_{Yc}$$

159
160 Where:

161
162 DUF_{Yc} = The Delivery Uncollectibles Factor approved
163 by the Commission order in the rate case
164 setting rates in effect for the period rates were
165 billed. If a specific DUF was not approved in
166 the applicable order, the DUF will be
167 calculated as follows:

168
169
$$DUF_{Yc} = DUC_{Yc} / RR_{Yc}$$

170
171 Where:

172
173 DUC_{Yc} = the Uncollectibles Cost
174 associated with electric delivery
175 service revenues included in the
176 revenue requirement approved
177 by the Commission order in the
178 rate case setting rates in effect
179 for the period rates were billed.

180
181 RR_{Yc} = the Revenue Requirement
182 approved by the Commission
183 order in the rate case setting
184 rates in effect for the period
185 rates were billed.

186
187 SDS_{Yc} = The actual sales, in dollars, associated with
188 delivery service rendered during the period.

189
190 $REUR_{Yc}$ = Uncollectible Costs expressly included in
191 Rider EDR charges for the reporting year.

192

193 If different base rates were in effect during a reporting year,
194 the DUR amounts for each period shall be independently
195 calculated according to the above formula, except that the
196 actual sales associated with delivery services (SDS_{Yc}) shall
197 be for the period of time each rate was in effect, and
198 summed for the IDUA calculation.
199

200 For Rider GUA, the changes are as follows:

201 DUR_{Yc} Delivery Uncollectibles Revenue, in dollars (\$)
202 representing the amount of uncollectible costs
203 included in base rates for delivery services for which
204 Customer designation, C, is applicable for the
205 applicable reporting year, Y, which shall be
206 determined as follows:
207
208

209
$$DUR_{Yc} = (DUF_{Yc} \times SDS_{Yc}) + RGUR_{Yc}$$

210 Where:

211 DUF_{Yc} = The Delivery Uncollectibles Factor approved
212 by the Commission order in the rate case
213 setting rates in effect for the period rates were
214 billed. If a specific DUF was not approved in
215 the applicable order, the DUF will be
216 calculated as follows:
217

218
$$DUF_{Yc} = DUC_{Yc} / RR_{Yc}$$

219 Where:

220 DUC_{Yc} = the Uncollectibles Cost
221 associated with gas delivery
222 service revenues included in the
223 revenue requirement approved
224 by the Commission order in the
225 rate case setting rates in effect
226 for the period rates were billed.
227

228 RR_{Yc} = the Revenue Requirement
229 approved by the Commission
230 order in the rate case setting
231
232
233
234

235 rates in effect for the period
236 rates were billed.

237
238 SDS_{Yc} = The actual sales, in dollars, associated with
239 delivery service rendered during the period.

240
241 $RGUR_{Yc}$ = Uncollectible Costs expressly included in
242 Rider GER charges for the reporting year.

243
244 If different base rates were in effect during a reporting year,
245 the DUR amounts for each period shall be independently
246 calculated according to the above formula, except that the
247 actual sales associated with delivery services (SDS_{Yc}) shall
248 be for the period of time each rate was in effect, and
249 summed for the IDUA calculation.

250

251 **Q. What specific tariff changes are you proposing to correct the**
252 **Companies' definition of the uncollectibles amount included in**
253 **rates and to perform the associated calculation for the Incremental**
254 **Supply Uncollectible Amount ("ISUA") factor?**

255 A. For Rider EUA, I am not proposing changes to the Power Supply
256 Uncollectible Revenues ("PSUR") factor as proposed by the AIU, with the
257 exception of changing the terminology to Supply Uncollectible Revenues
258 ("SUR"). In my opinion, the definition and calculation of the PSUR
259 proposed by the AIU complies with the Uncollectibles Sections of the
260 Act.

261 For Rider GUA, I propose to change the component of Supply Related
262 Uncollectible ("SRU") in the Ameren filed tariffs to be called SUR. In
263 addition I provide the calculation necessary to compute the SUR as
264 follows:

265 SUR_{Yc} Supply Uncollectible Revenue, in dollars (\$)
266 representing the amount of uncollectible costs
267 included in rates associated with PGA
268 revenues which shall be determined as
269 follows:
270

$$SUR_{Yc} = SUF_{Yc} \times SDS_{Yc}$$

271
272
273 Where:

274 SUF_{Yc} = The Supply Uncollectibles Factor approved by
275 the Commission order in the rate case setting
276 rates in effect for the period rates were billed.
277 If a specific SUF was not approved in the
278 applicable order, the SUF will be calculated
279 as follows:

$$PGAUC_{Yc} / RR_{Yc}$$

280
281
282
283 Where:

284
285 $PGAUC_{Yc}$ = the Uncollectibles Cost associated with
286 PGA revenues included in the revenue
287 requirement approved by the
288 Commission order in the rate case
289 setting rates in effect for the period
290 rates were billed.

291
292 RR_{Yc} = the Revenue Requirement approved
293 by the Commission order setting rates
294 in effect for the period rates were
295 billed.

296
297 SDS_{Yc} = The actual sales, in dollars, associated with
298 delivery service rendered during the period.
299

300 If different base rates were in effect during a reporting year,
301 the SUR amounts for each period shall be independently
302 calculated according to the above formula except that the
303 actual sales associated with delivery services (SDS_{Yc}) shall
304 be for the period of time each rate was in effect, and
305 summed for the ISUA calculation.

306 **Q. How does your methodology for calculating the amount included in**
307 **rates compare with the Companies' methodology?**

308 A. My methodology reflects that, on a combined basis for the electric and
309 gas utilities for 2008 and 2009, an additional \$5.66 million uncollectibles
310 amount was included in rates than was included in the respective
311 Companies' test year uncollectibles expenses, which are what Ameren
312 used in its methodology. Schedule 1.02 reflects the difference between
313 the Company's method and my method to calculate the uncollectible
314 amount included in rates for 2008 and 2009 by utility. The Electric ISUA
315 impact is not included since I am not taking issue with the calculation as
316 proposed by the AIU for that component.

317 Thus, the IDUA and the ISUA to be recovered through the uncollectibles
318 riders would be less applying my method as opposed to the Companies'
319 method since my proposed methodology takes into account the actual
320 amount included in rates charged to ratepayers. For the periods
321 analyzed, the amounts I consider "included in rates" are greater – on an
322 overall basis – than the uncollectibles expense reflected in the respective
323 Companies' revenue requirements. Schedule 1.01 illustrates the
324 calculation using my methodology for CILCO for 2008 and 2009 as
325 compared to the Companies' methodology.

326 **Rationale for Tariff Changes**

327 **Q. Why is your methodology more appropriate than the AIU's proposal**
328 **which uses the uncollectibles expense from the revenue**
329 **requirement to compare to Account 904 amounts?**

330 A. My proposal would compare **actual amounts included in rates**
331 **charged to customers** to recover an amount for uncollectibles with
332 actual Account 904 expense unlike the AIU's proposal which compares
333 **test year uncollectibles expense** with actual Account 904 expense for
334 the period.

335 It is important to recognize that the amount of uncollectibles expense
336 included in the test year revenue requirement is a function of the
337 uncollectibles percentage approved in the rate case applied to the
338 approved revenues. Thus, the uncollectibles expense included in the
339 revenue requirement is merely an estimated amount for uncollectibles
340 expenses based on all of the assumptions made in determining the test
341 year revenue requirement. Those assumptions rarely, if ever, are
342 exactly realized. In other words, my methodology uses an apples-to-
343 apples comparison (amount included in actual rates charged to actual
344 uncollectible expense) whereas AIU's methodology results in an apples-
345 to-oranges comparison (amount included in revenue requirement used to
346 design rates to actual uncollectibles expense).

347 **Q. What are the objectives you are trying to achieve by your changes?**

- 348 A. The changes I propose will:
- 349 (1) Clarify in the tariff that “the uncollectible amount included in the
350 utility’s rates for the period reported in such annual FERC Form 1”
351 does not simply refer to the dollar amount that was reflected as
352 “annual bad debt expense amount approved and included in revenue
353 requirements used to establish Company’s base rates by the
354 Commission” as proposed in the Companies’ tariffs;
- 355 (2) Maintain consistency in the measurement of the amounts collected
356 for uncollectibles between the delivery service rates and the supply
357 rates;
- 358 (3) Ensure that the tariffs do not allow the AIU to double recover its
359 uncollectibles expense under provisions of the Uncollectibles
360 Sections of the Act; and
- 361 (4) Provide that the AIU collects no more and no less than its actual
362 uncollectibles amount in each respective FERC Form 1 reporting
363 period, in accordance with paragraph (c) of the Uncollectibles
364 Sections.

365 **Q. Please explain your rationale for the first objective, that “the**
366 **uncollectible amount included in the utility’s rates for the period**
367 **reported in such annual FERC Form 1” does not refer to the “annual**
368 **bad debt expense amount approved and included in revenue**
369 **requirements used to establish Company’s base rates by the**

370 **Commission” as proposed in the Companies’ tariffs (Rider EUA and**
371 **Rider GUA).**

372 A. The AIU have interpreted “uncollectible amount **included in the utility’s**
373 **rates”** as the amount of uncollectibles **expense** appearing as the test
374 year annual amount that is reflected on the revenue requirement
375 schedules of the Commission order in the utility’s most recent rate case.
376 That expense amount would be equal to the amount included in the rates
377 charged to customers only if the test year assumptions on which
378 revenues are based are actually and perfectly realized. The actual
379 revenues included in rates charged to customers through the application
380 of the approved rates will always differ from the revenues that were
381 reflected in the revenue requirement since the assumptions rarely, if
382 ever, are actually realized. The test year revenue requirement serves as
383 the basis for setting rates. The rates provide that each dollar of revenue
384 will reflect an amount for each of the components of the revenue
385 requirement including the rate of return. The costs comprising the
386 revenue requirement are embedded in the rates. Thus, the
387 uncollectibles amount included in rates must be calculated based on the
388 level of revenues billed by the Companies.

389 **Q. In a rate proceeding for the AIU, how is the amount of test year**
390 **uncollectibles expense included in base rates determined?**

391 A. Test year uncollectibles expense included in base rates is dependent
392 upon the level of revenues approved. The methodology to establish a
393 revenue requirement recognizes that the amount of uncollectibles
394 expense will fluctuate with revenues. In its current rate cases for electric
395 and gas delivery service rates, the AIU have calculated a percentage
396 based on net write-offs over a three year period to determine the
397 uncollectibles expense at present rates.³ That percentage is then carried
398 forward to the Gross Revenue Conversion Factor (“GRCF”) which is
399 used to reflect uncollectibles expense and taxes applicable to every
400 dollar change in present revenues.⁴ As AIU witness Stafford states in his
401 rate case testimony:

402 The Commission should adopt my proposed method to calculate
403 uncollectible expense at present rates for the AIUs’ electric and
404 gas utilities as well as the uncollectible gross up factor used in the
405 calculation of additional uncollectibles at proposed rates, and to
406 derive the Electric Power Supply SCA and Gas PGA Supply Rider
407 S uncollectible factors. (Docket Nos. 09-0306 – 09-0311 (Cons.),
408 Ameren Exhibit 29.0, pp. 10 – 11, lines 227 – 231.)

409 **Q. How does the AIU determine the uncollectibles amount to include**
410 **under its non-delivery service charge tariffs?**

411 A. Various other riders currently in effect for the AIU apply an uncollectibles
412 rate approved by Commission Order in the most recent proceedings to
413 change delivery service tariffs.

³ Docket Nos. 09-0306 – 09-0311 (Cons.), Ameren Exhibit 29.4

⁴ Staff and the AIU disagree only on which three year period should be included in the average to determine the uncollectibles percentage in the rate cases. All parties in the rate cases agree on the application of that percentage to determine the test year revenue requirement.

414 Under Ameren’s UCB/POR Program for AIU Electric utilities, the
415 UCB/POR Discount Rate Uncollectible Cost Component (“UDC”) is
416 computed as follows:

417
$$\text{UDC} = \text{RCU}/\text{TR}$$

418 Where:

419 RCU = The total Uncollectible expense for UCB/POR
420 Program Eligible Customers of the electric AIU as
421 determined for power supply from the most recent
422 rate case data and Commission Order for each of
423 the electric AIU.

424 TR = Total Revenue associated with power supply of the
425 electric AIU, including the amount of RCU, for
426 UCB/POR Program Eligible Customers as
427 determined from the most recent rate case data and
428 Commission Order for each of the electric AIU.⁵

429 Similarly, the energy efficiency Riders EDR and GER both include in
430 their respective formulas for calculating rates an “Uncollectible Factor to
431 adjust the applicable uncollectibles related to this Rider based upon the
432 historical uncollectible experiences of AIU.”⁶

433 The UCB/POR Program and Riders EDR and GER recognize an
434 uncollectibles amount included in rates as a percentage factor that has
435 been consistently applied to non-delivery service tariff revenues to
436 determine the revenues associated with uncollectibles. These riders
437 have not considered the uncollectibles amount included in rates to be a
438 fixed dollar amount from a revenue requirement schedule in a rate case.

⁵ Ill.C.C.No. 18, 4th Revised Sheet No. 5.020.

⁶ Ill.C.C.No. 18, 3rd Revised Sheet No. 40.003 and Ill.C.C.No. 19, 1st Revised Sheet No. 40.003

439 **Q. Please explain your rationale for the second objective: to maintain**
440 **consistency between the determination of amounts included in**
441 **rates between the delivery rates and the supply rates.**

442 A. The AIU's proposed tariffs include a different methodology for the
443 determination of the amounts "included in rates" for the delivery service
444 calculation (BDU) than the methodology proposed for the supply
445 calculation (SRU).

446 **Q. Explain the methodologies proposed by the Electric AIUs to**
447 **measure the amounts included in rates for uncollectibles.**

448 A. For Rider EUA, the AIU mix a combination of the fixed dollar amount of
449 uncollectibles expense included in the revenue requirement for delivery
450 service for the BDU with the derivation of the amount by the application
451 of a preapproved uncollectibles factor (which is similar to Staff's
452 methodology) for the SRU. For the BDU, the Companies use the bad
453 debt expense amount included in the revenue requirements used to
454 establish base rates for jurisdictional Delivery Services. For the AIU
455 electric utilities, this is the entire amount of uncollectibles expense
456 included in the Operating Statement of the revenue requirement. For the
457 SRU, the Companies use the amount accrued in the applicable reporting
458 year in accordance with the expressed application of the uncollectible
459 percentage adjustment factors established at the time of the rate case
460 order.

461 **Q. How does that compare with the methodology proposed for the Gas**
462 **AIUs to measure the amounts included in rates for uncollectibles?**

463 A. The proposed Rider GUA language for the BDU is identical to that used
464 for Rider EUA. The Companies state that the SRU is “equal to the
465 annual bad debt expense amount, related to gas supply revenues,
466 approved and included in revenue requirements used to establish rates.”
467 This process creates a problem in that the uncollectibles expense
468 historically has included uncollectibles related both to delivery and to
469 PGA charges, yet there is no process included in the tariffs as proposed
470 by the AIU to indicate how the amount in the revenue requirement is to
471 be divided between delivery and supply. (An additional concern with
472 Rider GUA as it pertains to gas supply and a proposal currently under
473 consideration in the AIU gas rate cases is discussed later in this
474 testimony.)

475 **Q. Please explain your rationale for the third objective: to ensure that**
476 **the tariffs do not allow the AIU to double recover its incremental**
477 **uncollectibles expense under provisions of the Uncollectibles**
478 **Sections of the Act.**

479 A. The methodology I propose would apply an embedded Commission-
480 approved uncollectibles factor or percentage established in a rate
481 proceeding to actual revenues for a given period to determine the
482 uncollectibles amount “included in rates” for that period. Accordingly, if

483 actual revenues for the period were higher than the revenues reflected in
484 the revenue requirement in the utility's most recent rate case, the
485 methodology I propose would reflect a higher dollar amount of
486 uncollectibles included in rates. In other words, this methodology would
487 recognize that the cost of uncollectibles is embedded within every dollar
488 of revenue billed for a given period.

489 Conversely, if the incremental portion of uncollectibles expense that is to
490 be recovered through the rider is calculated using a fixed dollar amount
491 of uncollectibles expense based on the test year from the utility's last
492 rate case, the "amount included in rates" no longer matches the actual
493 revenues for the period. The utility could then double recover the portion
494 of uncollectibles expense applicable to the amount of actual revenues in
495 excess of revenues that were reflected in the last rate case.

496 **Q. Please explain your rationale for the fourth objective: to provide**
497 **that the AIU collects no more and no less than its actual**
498 **uncollectibles amount in each respective FERC Form 1 (Form 21**
499 **ILCC for gas utilities) reporting period, in accordance with**
500 **paragraph (c) of the Uncollectibles Section.**

501 A. The method I propose will reflect the impact of higher or lower actual
502 revenues on the amount of uncollectibles "included in rates" for a given
503 period. As explained in the previous Q&A, if actual revenues for the

504 period are higher than in the last rate case, my methodology will prevent
505 double recovery.

506 If actual revenues for the period are lower than in the last rate case, my
507 method will allow the utility to fully recover its actual uncollectible
508 expense and prevent under-recovery because the DUR would only
509 reflect the amount of uncollectibles recovered through rates actually
510 billed. Under the Companies' methodology, the fixed amount of test year
511 expense will be deemed to be included in rates regardless of a decline in
512 the number of customers or volumes used due to weather variations or
513 energy efficiency measures. Accordingly, my proposed method of
514 calculating the "amount included in rates" will provide that the utility
515 collects no more and no less than its actual uncollectibles for that period
516 through the incremental uncollectibles factor.

517 **Q. Does your method of determining the uncollectibles amounts**
518 **included in rates provide the exact uncollectibles amount that the**
519 **Companies included in rates that were actually billed to customers?**

520 A. No. My proposal represents a more accurate estimate of the
521 uncollectibles amount included in rates than the Companies' method
522 since it takes into account actual revenues for the period. My
523 methodology, using actual revenues, is also consistent with the
524 Commission's historic practice of determining the embedded amount of a

525 cost that is included in base rates as discussed in the testimony of Staff
526 witness Knepler (Staff Exhibit 2.0).

527 **Q. With that in mind, do you offer an alternative for a more precise**
528 **determination of amounts included in rates going forward?**

529 A. Yes. A process is already in place that establishes a more precise
530 calculation for the uncollectible amount included in AIU's electric supply
531 rates. The AIU are recommending that this calculation also be applied to
532 the uncollectible amount included in AIU's gas supply rates in its pending
533 rate cases.

534 The AIU already allow for uncollectibles to be recovered as a factor
535 applied to revenues; i.e. the uncollectibles factor applied to electric
536 supply in the Supply Cost Adjustment ("SCA") which is reset in each rate
537 case. This process provides evidence that Ameren accepts that
538 uncollectibles included in rates are a factor of revenues billed. The AIU
539 have recently reaffirmed that acceptance with its introduction of the
540 recovery of uncollectibles associated with PGA revenues through a
541 proposed revision to Rider S in the current rate cases. Thus, if the
542 Ameren proposal in the current rate cases for the recovery of
543 uncollectibles associated with gas supply is approved, only the gas

544 delivery uncollectibles factors would not be calculated under the method
545 I am proposing in this case.⁷

546 I propose that going forward, a similar factor be established for each
547 customer class in each rate case to determine the amount of
548 uncollectibles included in rates. That factor would replace the calculation
549 UC/RR included in my formula for the DUR which is applied to actual
550 delivery revenues for the period for each customer class. It should be
551 noted that uncollectible factors are already either in place (for electric
552 utilities) or under consideration (for the gas utilities). Thus the
553 determination of the amount included in rates will be consistent across all
554 services.

555 **Q. Are you proposing that the total uncollectibles related to delivery**
556 **services be recovered through this uncollectibles factor?**

557 A. No. If that were the case, the uncollectibles would be set to zero in the
558 revenue requirement, as is currently under consideration under the
559 proposed Rider S revisions for PGA uncollectibles in the pending AIU
560 rate cases. My proposal would simply set factors at the time of a rate
561 case for purposes of measuring the amount included in rates under the
562 Uncollectibles Riders.

⁷ In Docket No. 09-0306 – 09-0311 (Cons.), Ameren Exhibit 40.0, p. 18, witness Leonard Jones presents electric Uncollectibles Factors for both delivery and supply rates. In Ameren Exhibit 48.0, p. 6, witness Peter Millburg presents the gas uncollectibles factors pertaining to PGA revenues.

563 **Q. Can this process be put in place in the tariffs approved in this**
564 **case?**

565 A. Yes. The language I propose to define factors DUF and SUF indicate
566 that the uncollectibles factors will at some point in the future be set in a
567 rate case proceeding. I believe that the process I set forth for
568 determining the DUF and SUF factors are the best proxy until such time
569 as uncollectibles factors can be determined in future rate cases. I plan to
570 make this proposal in my upcoming Ameren rate case testimony.

571 **Tariff Changes for Consistency**

572 **Q. In addition to the changes in terminology included in the above**
573 **discussion, are there additional changes needed to the AIU**
574 **proposed tariffs for Riders EUA and GUA to establish consistency?**

575 A. Yes. Staff witness Steven R. Knepler discusses certain common filing
576 requirements to be adopted in all electric and gas uncollectible riders.
577 While the AIU tariffs already include certain of the audit tests he
578 proposes, I recommend that the specific language he proposes be used
579 for the AIU tariffs. I have reflected the changes to incorporate that
580 language in Attachments A and B. Since the AIU already include the
581 specific filing dates Mr. Knepler proposes, no additional changes are
582 necessary.

583 **Uncollectibles Adder to Rider S for PGA Uncollectibles**

584 **Q. Explain the Uncollectibles adder to Rider S proposed in the AIU**
585 **ongoing gas rate cases.**

586 A. My understanding of the AIU proposal in the ongoing AIU gas rate cases
587 (Docket Nos. 09-0306 through 09-0311) is that the uncollectibles costs
588 associated with PGA revenues would be collected via the Uncollectibles
589 Factor in Rider S, in effect mirroring the uncollectibles associated with
590 Electric Power Supply under Rider PER. Thus, the revenue
591 requirements proposed by the AIU and Staff in the current gas rate
592 cases do not include uncollectibles expense associated with PGA
593 revenues.

594 **Q. How will this potential change impact Rider GUA?**

595 A. If the Final Order in Docket Nos. 09-0306 through 09-0311 (Cons.)
596 approves the proposal to include uncollectibles costs associated with
597 PGA revenues via the Uncollectibles Factor in Rider S, Rider GUA as
598 proposed by the AIU would need to be revised effective with the date
599 that the rates established from the current dockets go into effect. At that
600 time, Rider GUA will need to be revised to mirror the language for the
601 ISUA in Rider EUA.

602 **UCB/POR Uncollectibles Issue**

603 **Q. Explain your concern involving uncollectibles as they relate to the**
604 **AIU UCB/POR Program.**

605 A. The AIU's UCB/POR Program was approved in Docket Nos. 08-0619/08-
606 620/08-0621 (Cons.). Ill.C.C. No. 18, 4th Revised Sheet No. 5.024

607 states, in part:

608 Under the terms of ILCS 5/16-118, any variance, either positive or
609 negative, between i) the Actual Uncollected Receivables
610 experienced from the UCBIPOR Program and ii) the dollar amount
611 of uncollectibles calculated using the Uncollectible cost
612 component of the UCBIPOR discount rate and included in the
613 actual discounts taken in the purchase of receivables will be
614 recovered from or credited back to Eligible Customers via Factor
615 UR of the UCBIPOR Program Charge.

616 Thus, to the extent that the receivables purchased under the UCB/POR
617 Program impact Account 904, such amounts in Account 904 could be
618 recovered twice, once under the UCB/POR Uncollectibles Reconciliation
619 and again through the application of Rider EUA. In order to prevent this
620 from occurring, I propose to add the following language in a
621 Miscellaneous General Provisions section to Rider EUA:

622 For any given calendar year, the sum of the F904D and F904S
623 must be equal to or less than the amount listed in Account 904 of
624 the FERC Form No. 1 for such calendar year. Such F904D and
625 F904S may not include bad debt expenses associated with the
626 receivables purchased by the Company in accordance with the
627 provisions of Section 16-118 of the act.⁸
628

629 **Clarification of Uncollectible Expense for CIPS**

630 **Q. Explain the need for clarification of uncollectibles expense for CIPS**
631 **Electric Utility.**

⁸ The first sentence will likewise be added to Rider GUA tariff language to insure that the uncollectibles expense recovered under the Rider is limited to the total for Account 904 included in Form 21 ILCC.

632 A. During the course of my review in this case, I became aware of an error
633 in the presentation of uncollectibles expense in the Appendix B attached
634 to the Order in Docket Nos. 06-0070/06-0071/06-0072 (Cons.) for the
635 CIPS Electric Utility. Staff and the Companies agree that the amount for
636 Uncollectibles Expense that was included in Appendix B is \$1,349,000
637 rather than the amount shown for that description on the Appendix.
638 (Attachment C) It should be noted that the revenue requirement is not
639 incorrect other than a misclassification of costs as presented on the
640 schedule. For purposes of Rider EUA, the correct amount for
641 uncollectibles expense for CIPS in the revenue requirement is
642 \$1,349,000.

643 **Summary**

644 **Q. Please summarize your recommendations.**

645 A. I recommend that the Commission:

646 (1) Reject the methodology presented by the AIU in Ameren Exhibits
647 1.1 and 1.2, attached to the testimony of Robert J. Mill to calculate the
648 uncollectibles amount included in rates;

649 (2) Accept the methodology I propose as the basis for calculating the
650 uncollectibles amount "included in rates;" and

651 (3) Order the AIU to revise its tariffs in accordance with the language
652 changes presented on Appendices A and B.

653 **Conclusion**

654 **Q. Does this question end your prepared direct testimony?**

655 **A. Yes.**

CENTRAL ILLINOIS LIGHT COMPANY**d/b/a AmerenCILCO**

Electric Service Schedule Ill. C. C. No. 18

RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT**APPLICABILITY**

The uncollectible adjustments developed pursuant to this Rider are applicable to Customers taking Delivery Services from Company, and also applicable to Customers taking power supply services from Company.

PURPOSE

The purpose of this Rider is to provide for monthly adjustments to customer bills for any over-or-under recoveries of the Company's actual uncollectible expense amounts for a reporting year. Such adjustments are based on the incremental difference between actual uncollectible expense and the sum of (1) Commission-approved uncollectible amount included in the ~~base rate revenue requirement at the time base Delivery Services charges are established~~ utility's rates that were in effect for the reporting year, as further defined by the formulas herein, and (2) the uncollectible amount recovered pursuant to the Commission authorized uncollectible factor included in rates for power supply service charges of Company. Rider EUA operates pursuant to Illinois Public Act 096-0033.

INCREMENTAL UNCOLLECTIBLE ADJUSTMENTS

Incremental uncollectible adjustment amounts are determined pursuant to this Rider for Delivery Services (IDUA) and for Company power supply services (ISUA). Both adjustments shall be computed separately for each rate class designation (C), as follows:

IDUA Delivery Rate Designations	ISUA Supply Rate Designations
DS-1 Residential Delivery Service	BGS-1/RTP-1/PSP - Residential Service
DS-2 Small General Delivery Service	BGS-2/RTP-2 - Small General Service
DS-3 General Delivery Service	BGS-3/RTP-3/HSS - General Service
DS-4 Large General Delivery Service	HSS/RTP-LI
	BGS-5 - Lighting Service

For reporting year 2008, the incremental uncollectible adjustment amounts shall charge or credit customers for the difference between the actual uncollectible expense amounts for Account 904, as reported in the Federal Energy Regulatory Commission (FERC) Form 1, and the uncollectible amounts included in the utility's rates that were in effect for 2008, as further defined by the formulas herein. ~~The amount included in rates shall be the sum of: 1) Commission approved uncollectible amount included in the base rate revenue requirements at the time base Delivery Services charges were established, weighted by the revenues earned under rates in effect at the beginning of the year and rates in effect at the end of the reporting year; and (2) the uncollectible amount recovered pursuant to the Commission authorized~~

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*Asterisk denotes change

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Electric Service Schedule Ill. C. C. No. 18

RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT

~~uncollectible factor included in rates for power supply service charges of Company.~~ The IDUA adjustment is expressed as a monetary value and shall be applied prospectively to the applicable Delivery Services customer charge component during the effective period. The ISUA adjustment is expressed as monetary value and applied per kWh during the effective period to Customers taking Company power supply services. The effective period for uncollectible adjustments for the 2008 reporting year shall begin subsequent to Commission approval of this Rider and shall continue through the December 2010 billing period. The initial application of the adjustments for the 2008 reporting year shall begin with the first full monthly billing period occurring no earlier than 30 days after the Commission Order approving this tariff.

For the 2009 reporting year, and for subsequent reporting years, the incremental uncollectible adjustment amounts shall be the difference between the actual uncollectible expense amounts for Account 904, as reported in the FERC Form 1 of Company, and the uncollectible amounts included in the utility's rates that were in effect for such reporting year. The incremental uncollectible adjustment amounts shall be computed pursuant to the formulas herein and shall apply during the twelve month period, beginning with the first billing cycle of the June (June 2010 for the 2009 reporting year) billing period and extending through the last billing cycle of the subsequent May billing period.

The charge or credit for Delivery Services uncollectible adjustment amounts, ~~charge or credit~~, shall be included with the monthly customer charge component on the monthly bill. The charge or credit for supply services uncollectible adjustment amount shall be ~~applied~~ applied to Company supplied kWh, and ~~such charge or credit~~ shall be included with the monthly Rider PER, Rider RTP-LI and Rider HSS supply cost adjustment component on the monthly bill, as applicable.

DELIVERY SERVICES UNCOLLECTIBLE ADJUSTMENT

The Delivery Services uncollectible adjustment charge or credit to be included in the monthly customer charge component of the Delivery Services monthly bill for each reporting year and for each rate class designation shall be determined as follows:

$$IDUA_{EPc} = \frac{F904D_{Yc} - \cancel{DUR} \cancel{BDU}_{Yc} + AB_c + O_c}{EDB_{EPc}}$$

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RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT

Where:

$IDUA_{EPc}$ = Incremental Delivery Services Uncollectible Amount, in dollars (\$), rounded to two decimals, and, applicable to retail customer designations, C, during the effective period (EP) for which the computed IDUA is applicable. The IDUA may be modified during an effective period due to Commission ordered adjustment amounts, Company determined automatic balancing adjustments, or for other reasons requiring a recalculation.

C = Customer Designation as set forth in table above.

$F904D_{Yc}$ = Delivery Services Uncollectible Costs, in dollars (\$), equal to the balance of delivery-related bad debt expense ~~not assigned to supply services~~ for the applicable reporting year in Account No. 904 of the FERC Form No. 1 of Company as determined for retail customers for which customer designation, C, is applicable.

~~BDU_{Ye} = Base Delivery Services Uncollectible amounts, in dollars (\$), equal to the annual bad debt expense amount approved and included in revenue requirements used to establish Company's base rates by the Commission, in effect during the applicable reporting year for jurisdictional Delivery Services for which customer designation, C, is applicable. If different base rate tariffs were in effect at the beginning and end of a reporting year, the BDU_{Ye} value will be the weighted sum of revenues for the portion of year each delivery tariff was in effect. Additionally, any amounts for Uncollectible Costs expressly included in Rider EDR charges for the reporting year shall also be included in the BDU amount. If two different base rates were in effect during a reporting year, the formula would be as follows:~~

$$BDU_{Ye} = \left[\left(\frac{BDU_{YAc} \times DBRR_{YAc}}{DBRR_{Y(A+B)e}} \right) + \left(\frac{BDU_{YBe} \times DBRR_{YBe}}{DBRR_{Y(A+B)e}} \right) \right]$$

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RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT

DUR_{Yc} Delivery Uncollectibles Revenue, in dollars (\$) representing the amount of uncollectible costs included in base rates for delivery services for which Customer designation, C, is applicable for the applicable reporting year, Y, which shall be determined as follows:

$$DUR_{Yc} = (DUF_{Yc} \times SDS_{Yc}) + REUR_{Yc}$$

Where:

DUF_{Yc} = The Delivery Uncollectibles Factor approved by the Commission order in the rate case setting rates in effect for the period rates were billed. If a specific DUF was not approved in the applicable order, the DUF will be calculated as follows:

$$DUF_{Yc} = DUC_{Yc} / RR_{Yc}$$

Where:

DUC_{Yc} = the Uncollectibles Cost associated with electric delivery service revenues included in the revenue requirement approved by the Commission order in the rate case setting rates in effect for the period rates were billed.

RR_{Yc} = the Revenue Requirement approved by the Commission order in the rate case setting rates in effect for the period rates were billed.

SDS_{Yc} = The actual sales, in dollars, associated with delivery service rendered during the period.

REUR_{Yc} = Uncollectible Costs expressly included in Rider EDR charges for the reporting year.

If different base rates were in effect during a reporting year, the DUR amounts for each period shall be independently calculated according to the above formula,

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RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT

except that the actual sales associated with delivery services (SDS_{YC}) shall be for the period of time each rate was in effect, and summed for the IDUA calculation.

~~DBRR_{yc} = Delivery Services Base Rate Revenues, in dollars (\$), equal to the amount accrued in the applicable reporting year in accordance with the application of base rate charges in effect during such year for jurisdictional Delivery Services for which customer designation, C, is applicable. The DBRR value will be expressed separately for the portion of year each Delivery Services tariff was in effect and shall be noted as part A or part B, representing the period each tariff was in effect during such reporting year.~~

- EDB_{EPc} = Expected Delivery Services Bills issued by the Company during the effective period (EP) the applicable IDUA will be in effect for customer designation, C. This value shall represent the estimated number of times the monthly customer charge for each customer designation, C, will be billed during the IDUA effective period.
- ABc = Company-determined Automatic Balancing component for each customer designation C, equal to the cumulative debit or credit balance (over-or-under recovery) resulting from application of the IDUA for a prior period. The (AB) amount shall be expressed in dollars (\$).
- O_c = Commission ordered adjustment amount, in dollars (\$), for customer designation C, resulting from a Commission Order in a reconciliation proceeding, plus the calculated interest attributable to the O component. Interest shall be at the rate established by the Commission under 83 Ill. Adm. Code 280.70(e)(1). Interest on the O component shall be applied from the end of the reconciliation period until the O component is refunded or charged to customers through the IDUA.

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RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT**SUPPLY SERVICE UNCOLLECTIBLE ADJUSTMENT**

The supply service uncollectible adjustment amount for application to utility supply service kWh usage shall be determined for each reporting year and for each rate class designation as follows:

$$ISUA_{EPc} = \frac{F904S_{Yc} - PSUR_{Yc} + AB_{Sc} + O_{Sc}}{EEU_{EPc}}$$

Where:

- $ISUA_{EPc}$ = Incremental Supply Uncollectible adjustment amount, expressed in cents per kWh, rounded to three decimal places, and applicable to retail customer designations, C, during the effective period (EP) for which computed ISUA is applicable. The ISUA may be modified during an effective period due to Commission ordered adjustment amounts, Company determined automatic balancing adjustments, or for other reasons requiring a recalculation.
- C = Customer Designation as set forth in table above.
- $F904S_{Yc}$ = Supply Uncollectible Costs, in dollars (\$), equal to the supply-related bad debt expense for the applicable reporting year in Account No. 904 as reported in the FERC Form No. 1 of Company, as determined for retail customers for which customer designation, C, is applicable.
- $PSUR_{Yc}$ = ~~Power~~ Supply Uncollectible Revenues, in dollars (\$), equal to the amount accrued in the applicable reporting year in accordance with the expressed application of the uncollectible percentage adjustment factors established at the time of a Commission rate case order and reflected in subsequent information filings to the Commission for supply-related charges and associated transmission (Rider TS) charges by customer designation, C.

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RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT

- EEU_{EPc} = Expected Energy Usage, in kWh, forecasted to be supplied and metered by the Company during the effective period (EP) the applicable ISUA will be in effect for customer designation, C.
- AB_{Sc} = Company-determined Automatic Balancing component for each customer designation C, expressed in dollars (\$), equal to the cumulative debit or credit (over-or-under) recovery resulting from application of the ISUA for a prior period.
- O_{Sc} = Commission ordered adjustment amount, in dollars (\$), for customer designation, C, resulting from a Commission Order in a reconciliation proceeding, plus the calculated interest attributable to the O component. Interest shall be at the rate established by the Commission under 83 Ill. Adm. Code 280.70(e)(1). Interest on the O component shall be applied from the end of the reconciliation period until the O component is refunded or charged to customers through the ISUA.

INFORMATION SHEET FILINGS

Information sheet filings must be filed with the Commission and shall include supporting information no later than the 20th of the month preceding the effective date of the IDUA or ISUA adjustment amounts. An information sheet with supporting information filed after that date, but prior to the effective date, shall be accepted only if it corrects an error or errors from a timely filed information sheet for the same effective date. Any other information sheet with supporting data, not otherwise required or anticipated pursuant to the terms of this Rider, nor Ordered as a compliance filing by the Commission, shall be accepted only if submitted as a special permission request to become effective on less than 45 days notice under provisions of Section 9-201 (a) of the Act.

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CENTRAL ILLINOIS LIGHT COMPANY**d/b/a AmerenCILCO**Electric Service Schedule Ill. C. C. No. 18

RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT

ANNUAL AUDIT

Annually, subsequent to completion of IDUA and ISUA adjustments for a reporting year, the Company must conduct an internal audit of its costs and recoveries of such costs pursuant to this Rider. The internal audit shall determine if ~~and to what extent incremental adjustments recovered or credited through this Rider are: 1) appropriately calculated pursuant to the provisions of this tariff; 2) IDUA and ISUA amounts are being properly billed to customers; and, 3) revenues or credits resulting from application of IDUA and ISUA adjustments are recorded in appropriate accounts.~~ 1) The uncollectible costs recorded through the rider are being recovered through other tariffs; 2) The IDUA and ISUA are properly billed; 3) The Revenues are properly recorded; and 4) The uncollectible costs are properly recorded in Account 904 and reported on Form 21 ILCC. The above list of determinations does not limit the scope of the audit. The Company must also prepare a report each year summarizing the results of such audit. Such report must be submitted to the Commission in an informational filing, with copies of such report provided to the Manager of the Staff's Accounting Department by August 31. Such report must be verified by an officer of the Company. The first such Annual Audit report shall be for the 2008 reporting year and shall be submitted by April 30, 2011. The report for the 2009 reporting year shall be submitted by August 31, 2011.

ANNUAL RECONCILIATION

The Company shall file a petition annually with the Commission no later than August 31, seeking initiation of an annual review to reconcile all uncollectible amounts included in rates, plus amounts accrued pursuant to this Rider with the actual uncollectible amount for the reporting year. The information submitted shall allow the Commission to verify that the Company collects the actual uncollectible expense amounts as provided for in each applicable FERC Form 1 reporting year. The first such petition shall be filed no later than August 31, 2011, covering the 2008 and 2009 FERC Form 1 reporting years.

MISCELLANEOUS GENERAL PROVISIONS

For any given calendar year, the sum of the F904D_{Yc} and F904S_{Yc} must be equal to or less than the amount listed in Account No. 904 of the FERC Form No. 1 for such calendar year. Such F904D_{Yc} and F904S_{Yc} may not include bad debt expenses associated with receivables purchased by the Company in accordance with the provisions of Section 16-118 of the Act.

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CENTRAL ILLINOIS LIGHT COMPANY
d/b/a AmerenCILCO
Gas Service Schedule Ill. C. C. No. 19

RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

APPLICABILITY

The uncollectible adjustments developed pursuant to this Rider are applicable to Customers taking gas delivery services from Company, and also applicable to Customers taking gas supply services from Company.

PURPOSE

The purpose of this Rider is to provide for monthly adjustments to Customer bills for any over-or-under recoveries of the Company's actual uncollectible expense amounts for a reporting year. Such adjustments are based on the incremental difference between actual uncollectible expense and the Commission-approved uncollectible amount included in the ~~base rate revenue requirement at the time base delivery service charges are established~~ utility's rates that were in effect for the reporting year, as further defined by the formulas herein. Rider GUA operates pursuant to Illinois Public Act 096-0033.

INCREMENTAL UNCOLLECTIBLE ADJUSTMENTS

Incremental uncollectible adjustment amounts are determined pursuant to this Rider for delivery services (IDUA) and for Company gas supply (ISUA). Both adjustments shall be computed separately for each rate class designation (C), as follows:

IDUA Gas Delivery Rate Designations	ISUA Supply Rate Designations
GDS-1 Residential Delivery Service	Rider S-PGA
GDS-2 Small General Delivery Service	Rider S-PGA
GDS-3 Intermediate General Delivery Service	Rider S-PGA
GDS-4 Large General Delivery Service	Rider S-PGA
GDS-5 Seasonal Delivery Service	Rider S-PGA
GDS-6 Large Volume Delivery Service	Rider S-PGA
GDS-7 Special Contract Delivery Service	Rider S-PGA

For reporting year 2008, the incremental uncollectible adjustment amounts shall charge or credit Customers for the difference between the actual uncollectible expense amounts for Account 904, as reported in the 2008 Illinois Commerce Commission (ICC) Form 21 of Company and the uncollectible amounts included in the utility's rates that were in effect for 2008, as further defined by the formulas herein. ~~The amount included in rates shall be the Commission-approved uncollectible amount included in the base rate revenue requirements at the time base delivery service charges were established, weighted by the revenues earned under rates in effect at the beginning of the year and rates in effect at the end of~~

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Gas Service Schedule Ill. C. C. No. 19

RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

~~the reporting year.~~ The incremental uncollectible adjustments, both IDUA and ISUA are is expressed as a monetary values and shall be applied prospectively to the applicable tariff customer charge component during the effective period. The effective period for uncollectible adjustments ~~factors~~ for the 2008 reporting year shall begin subsequent to Commission approval of this Rider and shall continue through the December 2010 billing period. The initial application of the adjustment ~~factors~~ for the 2008 reporting year shall begin with the first full monthly billing period occurring no earlier than 30 days after the Commission Order approving this tariff.

For the 2009 reporting year, and for subsequent reporting years, the incremental uncollectible adjustment amounts shall be the difference between the actual uncollectible expense amounts for Account 904, as reported in the ICC Form 21 of Company, and the uncollectible amounts included in the utility's rates that were in effect for such reporting year, as further defined by the formulas herein and applied to the applicable tariff customer charge component during the twelve month effective period, beginning with the first billing cycle of the June (June 2010 for the 2009 reporting year) billing period and extending through the last billing cycle of the subsequent May billing period.

The charge or credit for delivery services uncollectible adjustment amount, ~~charge or credit~~, shall be applied to the applicable tariff customer charge component on the monthly bill. The charge or credit for supply services uncollectible adjustment amount, ~~charge or credit~~, shall be applied to the applicable delivery services tariff customer charge component for those Customers also being billed for Company's purchased gas supply charges.

DELIVERY SERVICE UNCOLLECTIBLE ADJUSTMENT

The delivery services uncollectible adjustment charge or credit to be included in the monthly customer charge component of the delivery services monthly bill for each reporting year and for each rate class designation shall be determined as follows:

$$IDUA_{EPc} = \frac{F904D_{Yc} - DURB_{DU}_{Yc} + AB_c + O_c}{EDB_{EPc}}$$

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d/b/a AmerenCILCO

Gas Service Schedule Ill. C. C. No. 19

RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

Where:

- $IDUA_{EPc}$ = Incremental Delivery Uncollectible Amount, in dollars (\$), rounded to two decimals, and, applicable to retail Customer designations, C, during the effective period (EP) for which the computed IDUA is applicable. The IDUA may be modified during an effective period due to Commission ordered adjustment amounts, Company determined automatic balancing adjustments, or for other reasons requiring a recalculation.
- C = Customer Designation as set forth in table above.
- $F904D_{Yc}$ = Delivery Services Uncollectible Costs, in dollars (\$), equal to the balance of delivery-related bad debt expense not assigned to supply services for the applicable reporting year in Account No. 904 of the ICC Form No. 21 of Company as determined for retail Customers for which Customer designation, C, is applicable.

~~BDU_{Ye} = Base Delivery Services Uncollectible amounts, in dollars (\$), equal to the annual bad debt expense amount approved and included in revenue requirements used to establish Company's base rates by the Commission, in effect during the applicable reporting year for Delivery Services for which Customer designation, C, is applicable. If different base rate tariffs were in effect at the beginning and end of a reporting year, the BDU_{Ye} value will be the weighted sum of revenues for the portion of year each delivery tariff was in effect. Additionally, any amounts for Uncollectible Costs expressly included in Rider GER charges for the reporting year shall also be included in the BDU amount. If two different base rates were in effect during a reporting year, the formula would be as follows:~~

$$BDU_{Yc} = \left[\frac{BDU_{YAc} \times DBRR_{YAc}}{DBRR_{Y(A+B)e}} + \frac{BDU_{YBc} \times DBRR_{YBc}}{DBRR_{Y(A+B)e}} \right]$$

DUR_{Yc} = Delivery Uncollectibles Revenue, in dollars (\$) representing the amount of uncollectible costs included in base rates for delivery services for which Customer designation, C, is applicable for the applicable reporting year, Y, which shall be determined as follows:

$$DUR_{Yc} = (DUF_{Yc} \times SDS_{Yc}) + RGUR_{Yc}$$

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Staff Exhibit 1.0

Attachment B

Ill. C. C. No. 19

Original Sheet No. 40.002

CENTRAL ILLINOIS LIGHT COMPANY

d/b/a AmerenCILCO

Gas Service Schedule Ill. C. C. No. 19

RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

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Date Effective,

CENTRAL ILLINOIS LIGHT COMPANY

d/b/a AmerenCILCO

Gas Service Schedule Ill. C. C. No. 19

RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

Where:

DUF_{Yc} = The Delivery Uncollectibles Factor approved by the Commission order in the rate case setting rates in effect for the period rates were billed. If a specific DUF was not approved in the applicable order, the DUF will be calculated as follows:

:

$$DUF_{Yc} = DUC_{Yc} / RR_{Yc}$$

Where:

DUC_{Yc} = the Uncollectibles Cost associated with gas delivery service revenues included in the revenue requirement approved by the Commission order in the rate case setting rates in effect for the period rates were billed.

RR_{Yc} = the Revenue Requirement approved by the Commission order in the rate case setting rates in effect for the period rates were billed.

SDS_{Yc} = The actual sales, in dollars, associated with delivery service rendered during the applicable reporting year.

$RGUR_{Yc}$ = Uncollectible Costs expressly included in Rider GER charges for the reporting year.

If different base rates were in effect during a reporting year, the DUR amounts for each period shall be independently calculated according to the above formula, except that the actual sales associated with delivery services (SDS_{Yc}) shall be for the period of time each rate was in effect, and summed for the IDUA calculation.

~~$DBRR_{Yc}$ = Delivery Base Rate Revenues, in dollars (\$), equal to the amount accrued in the applicable reporting year in accordance with the application of base rate charges in effect during such year for jurisdictional Delivery Services for which Customer designation, C, is applicable. The DBRR value will be expressed separately for the portion of year each Delivery Services tariff was in effect and shall be noted as~~

Date of Filing,

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Issued by S.A. Cisel, President
300 Liberty Street, Peoria, IL 61602

CENTRAL ILLINOIS LIGHT COMPANY**d/b/a AmerenCILCO**

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RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

~~part A or part B, representing the period each tariff was in effect during such reporting year.~~

- $E_{DB_{EPc}}$ = Expected Delivery Services Bills issued by the Company during the effective period (EP) the applicable IDUA will be in effect for Customer designation, C. This value shall represent the estimated number of times the monthly customer charge for each Customer designation, C, will be billed during the IDUA effective period.
- AB_c = Company-determined Automatic Balancing component for each Customer designation C, equal to the cumulative debit or credit balance (over-or-under recovery) resulting from application of the IDUA for a prior period. The (AB) amount shall be expressed in dollars (\$).
- O_c = Commission ordered adjustment amount, in dollars (\$), for Customer designation C, resulting from a Commission Order in a reconciliation proceeding, plus the calculated interest attributable to the O component. Interest shall be at the rate established by the Commission under 83 Ill. Adm. Code 280.70(e)(1). Interest on the O component shall be applied from the end of the reconciliation period until the O component is refunded or charged to Customers through the IDUA.

SUPPLY SERVICE UNCOLLECTIBLE ADJUSTMENT

The supply service uncollectible adjustment charge or credit shall be applicable to the monthly customer charge component of the delivery services bill for Customers taking utility gas supply service, and shall be determined for each reporting year and for each rate class designation as follows:

$$ISUA_{EPc} = \frac{F904S_{Yc} - \cancel{SURRU}_{Yc} + AB_{Sc} + O_{Sc}}{ESB_{EPc}}$$

CENTRAL ILLINOIS LIGHT COMPANY

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Gas Service Schedule Ill. C. C. No. 19

RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

Where:

ISUA_{EPc} = Incremental Supply Uncollectible Amount, in dollars (\$), rounded to two decimals, and, applicable to retail Customer designations, C, during the effective period (EP) for which the computed ISUA is applicable. The ISUA may be modified during an effective period due to Commission ordered adjustment amounts, Company determined automatic balancing adjustments, or for other reasons requiring a recalculation.

C = Customer Designation as set forth in table above.

F904S_{Yc} = Supply Uncollectible Costs, in dollars (\$), equal to the supply-related bad debt expense for the applicable reporting year in Account No. 904 as reported in the ICC Form No. 21 of Company, as determined for retail Customers for which Customer designation, C, is applicable.

~~SRU_{Ye} = Supply Related Uncollectible amounts, in dollars (\$), equal to the annual bad debt expense amount, related to gas supply revenues, approved and included in revenue requirements used to establish Company's base rates by the Commission, in effect during the applicable reporting year for Customer designation, C. If different base rate tariffs were in effect at the beginning and end of a reporting year, the SRU value will be the weighted sum of revenues for the portion of year each delivery tariff was in effect. Additionally, any amounts for Uncollectible Costs expressly included in Rider GER charges for the reporting year shall also be included in the SRU amount. If two different base rates were in effect during a reporting year, the formula would be as follows:~~

$$\overline{\overline{SRU_{Ye} = \left[\frac{SRU_{YAc} \times DBRR_{YAc}}{DBRR_{Y(A+B)e}} \right] + \left[\frac{SRU_{YBc} \times DBRR_{YBc}}{DBRR_{Y(A+B)e}} \right]}}$$

SUR_{Yc} = Supply Uncollectibles Revenue, in dollars (\$) representing the amount of uncollectible costs included in rates associated with PGA revenues which shall be determined as follows:

$$\underline{SUR_{Yc} = SUF_{Yc} \times SDS_{Yc}}$$

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 300 Liberty Street, Peoria, IL 61602

Docket No. 09-0399

Staff Exhibit 1.0

Attachment B

Ill. C. C. No. 19

Original Sheet No. 40.002

CENTRAL ILLINOIS LIGHT COMPANY

d/b/a AmerenCILCO

Gas Service Schedule Ill. C. C. No. 19

RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

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RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

Where:

SUF_{Yc} = The Supply Uncollectibles Factor approved by the Commission order in the rate case setting rates in effect for the period rates were billed. If a specific SUF was not approved in the applicable order, the SUF will be calculated as follows:

$$\frac{PGAUC_{Yc}}{RR_{Yc}}$$

Where:

$PGAUC_{Yc}$ = the Uncollectibles Cost associated with PGA revenues included in the revenue requirement approved by the Commission order in the rate case setting rates in effect for the period rates were billed.

RR_{Yc} = the Revenue Requirement approved by the Commission order setting rates in effect for the period rates were billed.

SDS_{Yc} = As previously defined.

If different base rates were in effect during a reporting year, the SUR amounts for each period shall be independently calculated according to the above formula except that the actual sales associated with delivery services (SDS_{Yc}) shall be for the period of time each rate was in effect, and summed for the ISUA calculation.

CENTRAL ILLINOIS LIGHT COMPANY

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Gas Service Schedule Ill. C. C. No. 19

RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

Where:

- ~~DBRR_{yc}~~ = ~~Delivery Services Base Rate Revenues, in dollars (\$), equal to the amount accrued in the applicable reporting year in accordance with the application of base rate charges in effect during such year for jurisdictional Delivery Services for which Customer designation, C, is applicable. The DBRR value will be expressed separately for the portion of year each Delivery Services tariff was in effect and shall be noted as part A or part B, representing the period each tariff was in effect during such reporting year.~~
- ESB_{EPc} = Expected Supply Services Bills issued by the Company during the effective period (EP) the applicable ISUA will be in effect for Customer designation, C. This value shall represent the estimated number of times the monthly Delivery Services customer charge will be billed in conjunction with utility gas supply services for each Customer designation, C, during the effective period.
- AB_{Sc} = Company-determined Automatic Balancing component for each Customer designation C, equal to the cumulative debit or credit balance (over-or-under recovery) resulting from application of the ISUA for a prior period. The (AB) amount shall be expressed in dollars (\$).
- O_{Sc} = Commission ordered adjustment amount, in dollars (\$), for Customer designation C, resulting from a Commission Order in a reconciliation proceeding, plus the calculated interest attributable to the O component. Interest shall be at the rate established by the Commission under 83 Ill. Adm. Code 280.70(e)(1). Interest on the O component shall be applied from the end of the reconciliation period until the O component is refunded or charged to Customers through the ISUA.

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RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

INFORMATION SHEET FILINGS

Information sheet filings must be filed with the Commission and shall include supporting information no later than the 20th of the month preceding the effective date of the IDUA or ISUA adjustment amounts. An information sheet with supporting information filed after that date, but prior to the effective date, shall be accepted only if it corrects an error or errors from a timely filed information sheet for the same effective date. Any other information sheet with supporting data, not otherwise required or anticipated pursuant to the terms of this Rider, nor Ordered as a compliance filing by the Commission, shall be accepted only if submitted as a special permission request to become effective on less than 45 days notice under provisions of Section 9-201 (a) of the Act.

ANNUAL AUDIT

Annually, subsequent to completion of IDUA and ISUA adjustments for a reporting year, the Company must conduct an internal audit of its costs and recoveries of such costs pursuant to this Rider. The internal audit shall determine if ~~and to what extent incremental adjustments recovered or credited through this Rider are:~~ 1) ~~appropriately calculated pursuant to the provisions of this tariff;~~ 2) ~~IDUA and ISUA amounts are being properly billed to Customers; and,~~ 3) ~~revenues or credits resulting from application of IDUA and ISUA adjustments are recorded in appropriate accounts.~~ 1) The uncollectible costs recorded through the rider are being recovered through other tariffs; 2) The IDUA and ISUA are properly billed; 3) The Revenues are properly recorded; and 4) The uncollectible costs are properly recorded in Account 904 and reported on Form 21 ILCC. The above list of determinations does not limit the scope of the audit. The Company must also prepare a report each year summarizing the results of such audit. Such report must be submitted to the Commission in an informational filing, with copies of such report provided to the Manager of the Staff's Accounting Department by August 31. Such report must be verified by an officer of the Company. The first such Annual Audit report shall be for the 2008 reporting year and shall be submitted by April 30, 2011. The report for the 2009 reporting year shall be submitted by August 31, 2011.

ANNUAL RECONCILIATION

The Company shall file a petition annually with the Commission no later than August 31, seeking initiation of an annual review to reconcile all uncollectible amounts included in rates, plus amounts accrued pursuant to this Rider with the actual uncollectible amount for the reporting year. The information submitted shall allow the Commission to verify that the Company collects the actual uncollectible expense amounts as provided for in each applicable ICC Form 21 reporting year. The first such petition shall be filed no later than August 31, 2011, covering the 2008 and 2009 ICC Form 21 reporting years.

MISCELLANEOUS GENERAL PROVISIONS

For any given calendar year, the sum of the F904D_{Yc} and F904S_{Yc} must be equal to or less than the

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Docket No. 09-0399

Staff Exhibit 1.0

Attachment B

Ill. C. C. No. 19

Original Sheet No. 40.006

CENTRAL ILLINOIS LIGHT COMPANY

d/b/a AmerenCILCO

Gas Service Schedule Ill. C. C. No. 19

RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

amount listed in Account No. 904 of the Form 21 ILCC for such calendar year.

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Date Effective,

**The Ameren Illinois Utilities'
Response to ICC Staff Data Requests
Docket Nos. 09-0399
Petition for Approval of Uncollectibles Riders
Response Date: 10/20/2009**

TEE 1.10R

Provide the calculations of all IDUA and ISUA adjustments for each customer class for the reporting year 2008 for both Rider EUA and GUA. Provide all workpapers supporting the calculations in Excel format with all formulas intact.

RESPONSE

Prepared By: Trish K. Spinner

Title: Regulatory Consultant

Phone Number: (217) 424-6966

- a) The ICC Staff and the AIUs recently agreed that the uncollectibles expense included in AmerenCIPS' electric rates for the prior rate case (Docket No. 06-0070/06-0071/06-0072 (Cons.) should be \$1,349,000 rather than the amount shown in Appendix B of the Order. The Rider EUA calculations for AmerenCIPS for the reporting year 2008 have been revised accordingly and are provided on TEE 1.10R Attach. In addition, please see the AIUs' response to TEE 1.10.
- b) With respect to Rider GUA, please see the AIUs' response to TEE 1.10S (dated 10/9/2009).

CILCO - ELECTRIC DST

Staff methodology for amount included in rates
 as Compared to Company methodology

Line	Docket No	Effective Date	RR	UC	UC/RR	S - 2008	DUR - 2008	Projected	DUR - 2009
			BR Revenue Requirement (a)	Test Year Bad Debt Expense (b)	Debt Expense/ Base Revenue (c) (b)/(a)	2008 Revenues Old & New Rates (d)	UC/RR x S (e) (c) * (d)	2009 Revenues New Rates (f)	UC/RR x S (g) (c) * (f)
1	06-0070	1/1/2007	\$ 115,854,000	\$ 793,000	0.6845%	75,840,735	519,116		0
2	07-0585	10/1/2008	115,827,000	703,000	0.6069%	<u>21,886,014</u>	<u>132,835</u>	91,691,319	
3	Total per Staff						97,726,749	651,951	556,511
4	Company proposed amount included in rates							776,501	479,259
5	DIFFERENCE							<u>(124,550)</u>	<u>77,252</u>

Sources: Columns (a) and (b): Appendices from rate Orders in Dockets 06-0070 and 07-0585
 Column (d): Company response to Staff data request TEE 1.10 R Attach
 Column (f): Company response to Staff data request TEE 1.11R Attach 1 (annualized)
 Line 4: Company responses to Staff data requests TEE 1.10 R Attach and TEE 1.11R Attach 1

CILCO - GAS

Staff methodology for amount included in rates
 as Compared to Company methodology

Line	Docket No	Effective Date	PGA Revenues (a)	Base Rates Revenue Requirement (b)	PGAUC	DUC	TOTAL UC	DUF	SUF
					PGA Uncollectibles (c) (e) - (f)	Base Rates Uncollectibles (d) (e)/[(a)=(b)]*(b)	Test Year Bad Debt Expense (e)	DUC/ Base Revenue (f) (d)/(b)	PGAUC/ Base Revenue (g) (c)/(b)
1	02-0837	2003	\$ 201,997,000	\$ 84,047,000	\$ 1,321,959	\$ 550,041	\$ 1,872,000	0.6544%	1.5729%
2	07-0588	10/1/2008	246,188,000	71,308,000	\$ 2,690,656	\$ 779,344	3,470,000	1.0929%	3.7733%

	Demand S - 2008	Supply SUR - 2008	Demand Projected		Supply SUR - 2009			
			S - 2009	DUR - 2009				
	2008 Revenues Old & New Rates (h)	DUF x S (i) (h)*(f)	SUF x S (j) (h)*(g)	2009 Revenues New Rates (k)	(l) (k)*(f)	(m) (k)*(g)		
1	02-0837	2003	68,322,461	447,133	1,074,631	0		
2	07-0588	10/1/2008	19,753,976	215,897	745,374	84,382,209		
3	Total per Staff		88,076,437	663,029	1,820,005		922,236	3,183,983
4	Company proposed amount included in rates			558,496	1,671,997		608,204	1,709,852
5	DIFFERENCE			104,533	148,008		314,032	1,474,131

Sources: Columns (a) (b) and (e): Appendices from rate Orders in Dockets 02-0837 and 07-0588
 Column (h): Company response to Staff data request TEE 1.10 S Attach 1
 Column (k): Company response to Staff data request TEE 1.11R Attach 2 (annualized)
 Line 4: Company responses to Staff data requests TEE 1.10 S Attach 1 and TEE 1.11R Attach 2
 Line 5: line 3 minus line 4

Comparison of the amount Included in Rates of Staff and AIU Methods

Ameren Company	2008			2009			Total 2008 and 2009		
	Per Staff	Per Co	Difference	Per Staff	Per Co	Difference	Per Staff	Per Co	Difference
CILCO Electric	\$ 651,951	\$ 776,501	\$(124,550)	\$ 556,511	\$ 479,259	\$ 77,252	\$ 1,208,462	\$ 1,255,760	\$ (47,298)
CIPS Electric	1,122,411	1,353,044	(230,633)	1,095,510	911,072	184,438	2,217,921	2,264,116	(46,195)
IP Electric	1,615,342	1,884,158	(268,816)	1,984,494	1,689,869	294,625	3,599,836	3,574,027	25,809
Electric	<u>3,389,704</u>	<u>4,013,703</u>	<u>(623,999)</u>	<u>3,636,515</u>	<u>3,080,200</u>	<u>556,315</u>	<u>7,026,219</u>	<u>7,093,903</u>	<u>(67,684)</u>
CILCO Gas -D	663,029	558,496	104,533	922,236	608,204	314,032	1,585,265	1,166,700	418,565
CILCO Gas - S	1,820,005	1,671,997	148,008	3,183,983	1,709,852	1,474,131	5,003,988	3,381,849	1,622,139
CILCO Gas	<u>2,483,034</u>	<u>2,230,493</u>	<u>252,541</u>	<u>4,106,219</u>	<u>2,318,056</u>	<u>1,788,163</u>	<u>6,589,253</u>	<u>4,548,549</u>	<u>2,040,704</u>
CIPS Gas- D	586,041	417,830	168,211	871,533	526,251	345,282	1,457,574	944,081	513,493
CIPS Gas - S	986,066	1,085,301	(99,235)	1,834,637	1,155,951	678,686	2,820,703	2,241,252	579,451
CIPS Gas	<u>1,572,107</u>	<u>1,503,131</u>	<u>68,976</u>	<u>2,706,170</u>	<u>1,682,202</u>	<u>1,023,968</u>	<u>4,278,277</u>	<u>3,185,333</u>	<u>1,092,944</u>
IP Gas - D	1,378,816	1,120,352	258,464	2,017,760	1,338,183	679,577	3,396,576	2,458,535	938,041
IP Gas - S	3,165,679	3,449,714	(284,035)	4,708,226	2,763,463	1,944,763	7,873,905	6,213,177	1,660,728
IP Gas	<u>4,544,495</u>	<u>4,570,066</u>	<u>(25,571)</u>	<u>6,725,986</u>	<u>4,101,646</u>	<u>2,624,340</u>	<u>11,270,481</u>	<u>8,671,712</u>	<u>2,598,769</u>
Gas	<u>8,599,636</u>	<u>8,303,690</u>	<u>295,946</u>	<u>13,538,375</u>	<u>8,101,904</u>	<u>5,436,471</u>	<u>22,138,011</u>	<u>16,405,594</u>	<u>5,732,417</u>
Total Ameren	<u>\$11,989,340</u>	<u>\$12,317,393</u>	<u>\$(328,053)</u>	<u>\$17,174,890</u>	<u>\$11,182,104</u>	<u>\$5,992,786</u>	<u>\$29,164,230</u>	<u>\$23,499,497</u>	<u>\$5,664,733</u>
CILCO Electric	\$ 651,951	\$ 776,501	\$(124,550)	\$ 556,511	\$ 479,259	\$ 77,252	\$ 1,208,462	\$ 1,255,760	\$ (47,298)
CILCO Gas	<u>2,483,034</u>	<u>2,230,493</u>	<u>252,541</u>	<u>4,106,219</u>	<u>2,318,056</u>	<u>1,788,163</u>	<u>6,589,253</u>	<u>4,548,549</u>	<u>2,040,704</u>
CILCO Total	<u>\$ 3,134,985</u>	<u>\$ 3,006,994</u>	<u>\$ 127,991</u>	<u>\$ 4,662,730</u>	<u>\$ 2,797,315</u>	<u>\$ 1,865,415</u>	<u>\$ 7,797,715</u>	<u>\$ 5,804,309</u>	<u>\$ 1,993,406</u>
CIPS Electric	\$ 1,122,411	\$ 1,353,044	\$(230,633)	\$ 1,095,510	\$ 911,072	\$ 184,438	\$ 2,217,921	\$ 2,264,116	\$ (46,195)
CIPS Gas	1,572,107	1,503,131	68,976	2,706,170	1,682,202	1,023,968	4,278,277	3,185,333	1,092,944
CIPS Total	<u>\$ 2,694,518</u>	<u>\$ 2,856,175</u>	<u>\$(161,657)</u>	<u>\$ 3,801,680</u>	<u>\$ 2,593,274</u>	<u>\$ 1,208,406</u>	<u>\$ 6,496,198</u>	<u>\$ 5,449,449</u>	<u>\$ 1,046,749</u>
IP Electric	\$ 1,615,342	\$ 1,884,158	\$(268,816)	\$ 1,984,494	\$ 1,689,869	\$ 294,625	\$ 3,599,836	\$ 3,574,027	\$ 25,809
IP Gas	4,544,495	4,570,066	(25,571)	6,725,986	4,101,646	2,624,340	11,270,481	8,671,712	2,598,769
IP Total	<u>\$ 6,159,837</u>	<u>\$ 6,454,224</u>	<u>\$(294,387)</u>	<u>\$ 8,710,480</u>	<u>\$ 5,791,515</u>	<u>\$ 2,918,965</u>	<u>\$14,870,317</u>	<u>\$12,245,739</u>	<u>\$ 2,624,578</u>
Total Ameren	<u>\$11,989,340</u>	<u>\$12,317,393</u>	<u>\$(328,053)</u>	<u>\$17,174,890</u>	<u>\$11,182,104</u>	<u>\$5,992,786</u>	<u>\$29,164,230</u>	<u>\$23,499,497</u>	<u>\$5,664,733</u>