

Ameren Illinois Company – RZ-II (CILCO)
Electric Variance Workpaper
Comparison of Budgeted Non- Payroll
Expense to Actual
Historical Year ended December 31, 2009

CUSTOMER ACCOUNTS EXPENSE

- Electric customer accounts expenses were primarily under budget due to account 904.
 - The uncollectible accounts budget for 2009 was based on 2007 and 2008 actuals. The actual amount of uncollectible dollars booked in 2009 were much less than the 2007 and 2008 actuals.

SALES EXPENSE

- Electric sales expense was under budget primarily due to account 912.
 - Account 912 demonstrating and selling expense was under budget due to activities associated with economic development. Miscellaneous expenses associated with allocated and direct economic development costs were under budget as a result of the poor economical conditions in 2009. These costs typically follow the amount of labor associated with economic development which was also under budget by 25% in 2009.