

**Ameren Illinois Company**  
d/b/a Ameren Illinois  
Electric Service Schedule Ill. C. C. No. 1

Ill. C. C. No. 1  
1<sup>st</sup> Revised Sheet No. 45  
(Canceling Original Sheet No. 45)

---

**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 for each Rate Zone. Such adjustments are based on the incremental difference between actual uncollectible expense and the sum of (1) Commission-approved uncollectible amount included in the 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 Zone and class designation (C) through the 2011 reporting year, as follows:

\*

<b>IDUA Delivery Class Designations</b>	<b>ISUA Supply Class Designations</b>
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 under 1000 kW - General Service
DS-4 Large General Delivery Service	RTP-LI /HSS $\geq$ 1000 kW - Large General Service
	BGS-5 - Lighting Service

---

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
d/b/a Ameren Illinois  
Electric Service Schedule Ill. C. C. No. 1

Ill. C. C. No. 1  
3<sup>rd</sup> Revised Sheet No. 45.001  
(Canceling 2<sup>nd</sup> Revised Sheet No. 45.001)

**RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT**

Beginning with the 2012 reporting year, the IDUA and ISUA adjustments shall be computed separately for each Rate Zone and class designation (C), as follows:

<b>IDUA Delivery Class Designations</b>	<b>ISUA Supply Class Designations</b>
Residential Delivery Service 1/	Residential Supply Service 3/
Non-Residential Delivery Service 2/	Non-Residential Supply Service 4/

- 1/ Residential Delivery Service class designation is: DS-1 Residential Delivery Service
- 2/ Non-Residential Delivery Service class designations consist of: DS-2 Small General Delivery Service, DS-3 General Delivery Service and DS-4 Large General Delivery Service
- 3/ Residential Supply Service class designation consist of: BGS-1/RTP-1/PSP
- 4/ Non-Residential Supply Service class designations consist of: BGS-2/RTP-2 - Small General Service, BGS-3/RTP-3/HSS under 1000 kW- General Service, RTP-LI /HSS ≥ 1000 kW – Large General Service, and BGS-5 - Lighting Service

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.

- \* For the 2009 reporting year, and through the 2012 reporting year, 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. For the 2010 reporting year, and through the 2012 reporting year, the annual Account 904 expense amounts shall be allocated to each Rate Zone based on the relative weighting of Account 904 expense by corresponding legacy utility for the period January through September 2010.
- \* For the 2013 reporting year, and for subsequent reporting years, the incremental uncollectible adjustment amounts shall be the difference between the actual uncollectible expense amounts based on the Company's net write-offs for the year, 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 2014 for the 2013 reporting

Date of Filing, October 4, 2012

Date Effective, October 19, 2012

Filed Pursuant to ICC Order  
in Docket No. 12-0001

Issued by R.J. Mark, President & CEO  
6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
d/b/a Ameren Illinois  
Electric Service Schedule Ill. C. C. No. 1

Ill. C. C. No. 1  
3<sup>rd</sup> Revised Sheet No. 45.002  
(Canceling 2<sup>nd</sup> Revised Sheet No. 45.002)

**RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT**

- \* year) billing period and extending through the last billing cycle of the subsequent May billing period. For the 2013 reporting year, and subsequent reporting years, the annual net write-off expense amounts shall be allocated to each Rate Zone based on the relative weighting of Account 904 expense by corresponding legacy utility for the period January through September 2010.

The charge or credit for Delivery Services uncollectible adjustment amount 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 to Company supplied kWh, and 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 class designation, C, shall be determined for each Rate Zone as follows:

$$IDUA_{EPc} = \frac{F904D_{Yc} - DUR_{Yc} + AB_c + O_c}{EDB_{EPc}}$$

Where:

- $IDUA_{EPc}$  = Incremental Delivery Services Uncollectible Amount, in dollars (\$), rounded to two decimals, and, applicable to class 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 = Class Designation as set forth in table above.
- \*  $F904D_{Yc}$  = Delivery Services Uncollectible Costs, in dollars (\$), equal to the delivery-related bad debt expense for which class designation, C, is applicable for the applicable reporting year, through 2012, Y, in Account No. 904 of the FERC Form No. 1 of Company. Through the 2012 reporting year, Account 904 amounts for supply and delivery by class shall be allocated, based on Company records. For subsequent reporting years beginning in 2013, net write off amounts for supply and delivery by class shall be allocated, based on Company records.

Date of Filing, October 4, 2012

Date Effective, October 19, 2012

Filed Pursuant to ICC Order  
in Docket No. 12-0001

Issued by R.J. Mark, President & CEO  
6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
**d/b/a Ameren Illinois**  
 Electric Service Schedule Ill. C. C. No. 1

Ill. C. C. No. 1  
 1<sup>st</sup> Revised Sheet No. 45.003  
 (Canceling Original Sheet No. 45.003)

**RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT**

\*  $DUR_{Yc}$  = Delivery Uncollectible Revenue, in dollars (\$), representing the amount of uncollectible costs included in base rates for delivery services for which class designation, C, is applicable for the reporting year, Y.

The DUR amounts for each class designation, C, for each reporting year, Y, shall equal the billed revenues accrued in each month of the reporting year, derived by: 1.) Applying the stated base rate uncollectible charge, a dollar amount per customer, per month, to; 2.) The number of times the monthly Customer charge for each class designation, C, is billed during such period, adjusted for any partial month prorated bills.

\*

\*  $EDB_{EPc}$  = Expected Delivery Services Bills issued by the Company during the effective period (EP) the applicable IDUA will be in effect for class designation, C. This value shall represent the estimated number of times the monthly customer charge for each class designation, C, will be billed during the IDUA effective period.

\*  $ABc$  = Company-determined Automatic Balancing component for each class 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 (\$). The total amount of any over or under recovery Incremental Delivery Service Uncollectible Amount for a preceding effective period will be included in the AB component and thereby be reflected in the applicable  $IDUA_{EPc}$  for the effective period following the reconciliation period.

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
 6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
**d/b/a Ameren Illinois**  
 Electric Service Schedule Ill. C. C. No. 1

Ill. C. C. No. 1  
 1<sup>st</sup> Revised Sheet No. 45.004  
 (Canceling Original Sheet No. 45.004)

---

**RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT**

---

- \*  $O_c$  = Commission ordered adjustment amount, in dollars (\$), for class 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. The total amount of any O component for a preceding effective period will be reflected in the applicable  $IDUA_{EPc}$  for the effective period following the Order.

**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 Zone and class designation, C, as follows:

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

Where:

- \*  $ISUA_{EPc}$  = Incremental Supply Uncollectible adjustment amount, expressed in cents per kWh, rounded to three decimal places, and applicable to retail class 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.

---

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
 6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
**d/b/a Ameren Illinois**  
 Electric Service Schedule Ill. C. C. No. 1

Ill. C. C. No. 1  
 2<sup>nd</sup> Revised Sheet No. 45.005  
 (Canceling 1<sup>st</sup> Revised Sheet No. 45.005)

**RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT**

- C = Class Designation as set forth in table above.
- \* F904S<sub>Yc</sub> = Supply Uncollectible Costs, in dollars (\$), equal to the supply-related bad debt expense for the applicable reporting year, through 2012, Y, in Account No. 904 as reported in the FERC Form No. 1 of Company, as determined for retail customers for which class designation, C, is applicable. For subsequent reporting years beginning in 2013, net write off amounts for supply and delivery by class shall be allocated, based on Company records.
- SUR<sub>Yc</sub> = 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 class designation, C.
- EEU<sub>EPc</sub> = 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 class designation, C.
- AB<sub>Sc</sub> = Company-determined Automatic Balancing component for each class 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. The total amount of any over or under recovery Incremental Supply Service Uncollectible Amount for a preceding effective period will be included in the AB component and thereby be reflected in the applicable ISUA<sub>EPc</sub> for the effective period following the reconciliation period.

Date of Filing, October 4, 2012

Date Effective, October 19, 2012

Filed Pursuant to ICC Order

Issued by R.J. Mark, President & CEO

in Docket No. 12-0001

6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
**d/b/a Ameren Illinois**  
Electric Service Schedule Ill. C. C. No. 1

Ill. C. C. No. 1  
1<sup>st</sup> Revised Sheet No. 45.006  
(Canceling Original Sheet No. 45.006)

---

**RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT**

---

\* O<sub>Sc</sub> = Commission ordered adjustment amount, in dollars (\$), for class 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. The total amount of any O component for a preceding effective period will be reflected in the applicable ISUA<sub>EPC</sub> for the effective period following the Order.

**INFORMATION SHEET FILINGS**

Information sheet filings must be filed with the Commission and shall include supporting information no later than the 20<sup>th</sup> 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 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 in FERC Form 1. 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.

---

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
d/b/a Ameren Illinois  
Electric Service Schedule Ill. C. C. No. 1

Ill. C. C. No. 1  
2<sup>nd</sup> Revised Sheet No. 45.007  
(Canceling 1<sup>st</sup> Revised Sheet No. 45.007)

---

**RIDER EUA - ELECTRIC UNCOLLECTIBLE ADJUSTMENT**

---

**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. For the 2010 and 2011 reporting years, the reconciliation shall address the amounts recovered for class designations in effect beginning with the 2012 reporting year rather than individual classes in effect prior to the 2012 reporting year.

Any Commission ordered adjustment amounts for the 2008 – 2011 reporting years applicable to Delivery Service (IDUA) or Company power supply services (ISUA) shall be assigned to class designations in effect beginning with the 2012 reporting year.

**MISCELLANEOUS GENERAL PROVISIONS**

- \* For each reporting year through 2012, the sum of the F904D<sub>Yc</sub> and F904S<sub>Yc</sub> must not exceed the amount listed in Account No. 904 of the FERC Form No. 1 for such calendar year. For each subsequent reporting year beginning in 2013, the sum of the net write off amounts must not exceed the total amount of net write offs for the calendar year. Such F904D<sub>Yc</sub> and F904S<sub>Yc</sub> may not include bad debt expenses associated with receivables purchased by the Company in accordance with provisions of Section 16-118 of the Act.

---

Date of Filing, October 4, 2012

Date Effective, October 19, 2012

Filed Pursuant to ICC Order

Issued by R.J. Mark, President & CEO

in Docket No. 12-0001

6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
d/b/a Ameren Illinois  
Gas Service Schedule Ill. C. C. No. 2

Ill. C. C. No. 2  
1<sup>st</sup> Revised Sheet No. 42  
(Canceling Original Sheet No. 42)

---

**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 for each Rate Zone. Such adjustments are based on the incremental difference between actual uncollectible expense and the Commission-approved uncollectible amount included in the 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 Zone and class designation (C), through the 2011 reporting year, as follows:

\*

<b>IDUA Gas Delivery Class Designations</b>	<b>ISUA Supply Class Designations</b>
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-7 Special Contract Delivery Service	Rider S-PGA

---

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
d/b/a Ameren Illinois  
Gas Service Schedule Ill. C. C. No. 2

Ill. C. C. No. 2  
3<sup>rd</sup> Revised Sheet No. 42.001  
(Canceling 2<sup>nd</sup> Revised Sheet No. 42.001)

**RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT**

- \* Beginning with the 2012 reporting year, the IDUA and ISUA adjustments shall be computed separately for each Rate Zone and class designation (C), as follows:

\*

<u>IDUA Gas Delivery Class Designations</u>	<u>ISUA Supply Class Designations</u>
<u>GDS-1 Residential Delivery Service</u>	<u>Rider S-PGA</u>
<u>Non-Residential Gas Delivery Service 1/</u>	<u>Rider S-PGA</u>

- \* 1/ Non-Residential Delivery Service class designations consist of: GDS-2 Small General Delivery Service, GDS-3 General Delivery Service, GDS-4 Large General Delivery Service, GDS-5 Seasonal Delivery Service, and GDS-7 Special Contract Delivery Service.

\*

For the 2009 reporting year, and through the 2012 reporting year, 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 herein and applied to the applicable delivery services 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. For the 2010 reporting year, and through the 2012 reporting year, the annual Account 904 expense amounts shall be allocated to each Rate Zone based on the relative weighting of Account 904 expense by corresponding legacy utility for the period January through September 2010.

For the 2013 reporting year, and for subsequent reporting years, the incremental uncollectible adjustment amounts shall be the difference between the actual uncollectible expense amounts based on the Company's net write-offs for the year, 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 2014 for the 2013 reporting year) billing period and extending through the last billing cycle of the subsequent May billing period. For the 2013 reporting year, and subsequent reporting years, the annual net write-off expense amounts shall be allocated to each Rate Zone based on the relative weighting of Account 904 expense by corresponding legacy utility for the period January through September 2010.

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
d/b/a Ameren Illinois  
Gas Service Schedule Ill. C. C. No. 2

Ill. C. C. No. 2  
3<sup>rd</sup> Revised Sheet No. 42.002  
(Canceling 2<sup>nd</sup> Revised Sheet No. 42.002)

---

**RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT**

---

The charge or credit for delivery services uncollectible adjustment amount shall be applied to the applicable delivery services tariff customer charge component on the monthly bill. The charge or credit for supply services uncollectible adjustment amount 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 class designation, C, shall be determined for each Rate Zone as follows:

$$IDUA_{EPc} = \frac{F904D_{Yc} - DUR_{Yc} + AB_c + O_c}{EDB_{EPc}}$$

Where:

- \*  $IDUA_{EPc}$  = Incremental Delivery Uncollectible Amount, in dollars (\$), rounded to two decimals, and, applicable to class 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 = Class Designation as set forth in table above.
- \*  $F904D_{Yc}$  = Delivery Services Uncollectible Costs, in dollars (\$), equal to the delivery-related bad debt expense for which class designation, C, is applicable for the applicable reporting year through 2012, Y, in Account No. 904 of the ICC Form No. 21 of Company. For subsequent reporting years beginning in 2013, net write off amounts for supply and delivery by class shall be allocated, based on Company records.

---

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
d/b/a Ameren Illinois  
Gas Service Schedule Ill. C. C. No. 2

Ill. C. C. No. 2  
1<sup>st</sup> Revised Sheet No. 42.003  
(Canceling Original Sheet No. 42.003)

---

**RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT**

---

\*  $DUR_{Yc}$  = Delivery Uncollectible Revenue, in dollars (\$) representing the amount of uncollectible costs included in base rates for delivery services for which class designation, C, is applicable for the reporting year, Y.

\*

The DUR amounts for each class designation, C, for each reporting year, Y, shall equal the billed revenues accrued in each month of the reporting year, derived by: 1) Applying the stated base rate uncollectible charge, a dollar amount per customer, per month, to 2) The number of times the monthly customer charge for each class designation, C, is billed during such period, adjusted for any partial month prorated bills.

\*

\*  $EDB_{EPc}$  = Expected Delivery Services Bills issued by the Company during the effective period (EP) the applicable IDUA will be in effect for class designation, C. This value shall represent the estimated number of times the monthly customer charge for each class designation, C, will be billed during the IDUA effective period.

\*  $AB_c$  = Company-determined Automatic Balancing component for each class 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 (\$). The total amount of any over or under recovery Incremental Delivery Service Uncollectible Amount for a preceding effective period will be included in the AB component and thereby be reflected in the applicable  $IDUA_{EPc}$  for the effective period following the reconciliation period.

---

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
**d/b/a Ameren Illinois**  
**Gas Service Schedule Ill. C. C. No. 2**

Ill. C. C. No. 2  
 1<sup>st</sup> Revised Sheet No. 42.004  
 (Canceling Original Sheet No. 42.004)

### RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

- \*  $O_c$  = Commission ordered adjustment amount, in dollars (\$), for class 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. The total amount of any O component for a preceding effective period will be reflected in the applicable IDUA<sub>EPc</sub> for the effective period following the Order.

### 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 Zone and class designation C, as follows:

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

Where:

- \* ISUA<sub>EPc</sub> = Incremental Supply Uncollectible Amount, in dollars (\$), rounded to two decimals, and, applicable to class 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.

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
 6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
**d/b/a Ameren Illinois**  
 Gas Service Schedule Ill. C. C. No. 2

Ill. C. C. No. 2  
 2<sup>nd</sup> Revised Sheet No. 42.005  
 (Canceling 1<sup>st</sup> Revised Sheet No. 42.005)

**RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT**

- \* C = Class Designation as set forth in table above.
- \* F904S<sub>Yc</sub> = Supply Uncollectible Costs, in dollars (\$), equal to the supply-related bad debt expense for the applicable reporting year through 2012, Y, in Account No. 904 as reported in the ICC Form No. 21 of Company. Through the 2012 reporting year, Account 904 amounts for supply and delivery by class shall be directly assigned, based on Company records. For subsequent reporting years beginning in 2013, net write off amounts for supply and delivery by class shall be allocated, based on Company records.
- \* SUR<sub>Yc</sub> = Supply Uncollectible Revenue, in dollars (\$) representing the amount of uncollectible costs included in base rates associated with PGA revenues for which class designation, C, is applicable for the reporting year, Y.
- \*
- \* The SUR for each class designation, C, for each reporting year, Y, shall be 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 as reflected in Rider S and applicable to PGA charges.
- \* ESB<sub>EPc</sub> = Expected Supply Services Bills issued by the Company during the effective period (EP) the applicable ISUA will be in effect for class 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 class designation, C, during the effective period.

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
 6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
**d/b/a Ameren Illinois**  
 Gas Service Schedule Ill. C. C. No. 2

Ill. C. C. No. 2  
 1<sup>st</sup> Revised Sheet No. 42.006  
 (Canceling Original Sheet No. 42.006)

### RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT

- \*  $AB_{Sc}$  = Company-determined Automatic Balancing component for each class 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 (\$). The total amount of any over or under recovery Incremental Supply Service Uncollectible Amount for a preceding effective period will be included in the AB component and thereby be reflected in the applicable  $ISUA_{EPc}$  for the effective period following the reconciliation period.
- \*  $O_{Sc}$  = Commission ordered adjustment amount, in dollars (\$), for class 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. The total amount of any O component for a preceding effective period will be reflected in the applicable  $ISUA_{EPc}$  for the effective period following the Order.

### INFORMATION SHEET FILINGS

Information sheet filings must be filed with the Commission and shall include supporting information no later than the 20<sup>th</sup> 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.

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
 6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
**d/b/a Ameren Illinois**  
Gas Service Schedule Ill. C. C. No. 2

Ill. C. C. No. 2  
1<sup>st</sup> Revised Sheet No. 42.007  
(Canceling Original Sheet No. 42.007)

---

**RIDER GUA – GAS 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 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 in 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.

**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. For the 2010 and 2011 reporting years, the reconciliation shall address the amounts recovered for class designations in effect beginning with the 2012 reporting year rather than individual classes in effect prior to the 2012 reporting year.

Any Commission ordered adjustment amounts for the 2008 through 2011 reporting years applicable to Delivery Service (IDUA) or Company gas supply (ISUA) shall be assigned to class designations in effect beginning with the 2012 reporting year.

---

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**Ameren Illinois Company**  
**d/b/a Ameren Illinois**  
**Gas Service Schedule Ill. C. C. No. 2**

Ill. C. C. No. 2  
2<sup>nd</sup> Revised Sheet No. 42.008  
(Canceling 1<sup>st</sup> Revised Sheet No. 42.008)

---

**RIDER GUA – GAS UNCOLLECTIBLE ADJUSTMENT**

---

**MISCELLANEOUS GENERAL PROVISIONS**

- \* For each reporting year through 2012, the sum of the F904D<sub>Yc</sub> and F904S<sub>Yc</sub> must not exceed the amount listed in Account No. 904 of the Form No. 21 ILCC for such calendar year. For each subsequent reporting year beginning in 2013, the sum of the net write off amounts must not exceed the total amount of write offs for the calendar year.

---

Date of Filing, August 15, 2012

Date Effective, September 29, 2012

Issued by R.J. Mark, President & CEO  
6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

# **Ameren Corporation**

## **Ameren Illinois Company**

### **Rider EUA (Electric Uncollectible Adjustment) 2010**

**August 23, 2012**



**Internal Audit Report  
12-42**

August 23, 2012

Rider EUA (Electric Uncollectible Adjustment) 2010  
Internal Audit Report 12-42

**Environment:**

- The Illinois Commerce Commission (ICC) approved Rider EUA (Electric Uncollectible Adjustment). Rider EUA (EUA) applies to all Ameren Illinois Company (AIC) residential and non-residential electric customers taking electric delivery service and electric supply service from AIC. Under EUA, AIC adjusts customer bills for (over)/under recoveries of uncollectible expenses for a calendar year (the reporting year) through the Delivery Service Uncollectible Adjustment (IDUA) and the Supply Service Uncollectible Adjustment (ISUA).
- The General Accounting and the Illinois Regulatory Policy and Rates departments calculate the components of the EUA rates. The Manager, Rates and Analysis reviews the EUA rate calculations. The Regulatory Specialist files the EUA rates with the ICC and forwards the final rates to a Customer Service System (CSS) Business Analyst, who enters them into CSS for customer billing. AIC issues approximately 14.7 million electric bills annually.
- Rates for each reporting year, which include the (over)/under recoveries of uncollectible expenses, are billed to customers over a twelve-month period, starting with the sixth month after the end of the reporting year. As such, the rates for the 2010 reporting year were billed to customers from June 2011 through May 2012. EUA uncollectible expenses that were over recovered and returned to customers for the 2010 reporting year were approximately \$3.8 million (sum of line 8 in Appendices A and B).
- Beginning with the 2010 reporting year, the EUA rate calculation included an Automatic Balancing (AB) component, which represents the cumulative (over)/under recovery resulting from the application of the uncollectible adjustment from two years prior. As such, the Automatic Balancing (AB) component for reporting year 2010 was calculated based on data from 2008. After the EUA rate for reporting year 2010 was calculated and implemented, the Illinois Regulatory Policy and Rates department determined that the AB component was calculated using incomplete data. While the Delivery Service portion of the AB component was over collected by approximately \$44,000, it is not expected to materially impact customer bills. In addition, while the Supply Service portion of the AB component was over collected by approximately \$73,000, it is also not expected to materially impact customer bills. The over recoveries were presented to the ICC in March 2012, and will be refunded to customers once approved by the ICC. The Illinois Regulatory Policy and Rates department identified a better source of data for the rate calculation, which was used in the rate calculation for the 2011 reporting year and will continue to be used in future rate calculations.
- EUA requires an annual internal audit, as described below in the Scope.

**Scope:**

We reviewed the costs and revenues pursuant to EUA for the billing periods from June 2011 through May 2012. As required by EUA, we determined whether:

- Accounting controls are effectively preventing double recovery of costs through EUA and other means
- EUA revenues are properly recorded in appropriate general ledger accounts
- Uncollectible costs are properly recorded in Account 904, Uncollectible Accounts Expense, and reported in the Federal Energy Regulatory Commission (FERC) Form 1
- EUA is properly billed to customers

Rider EUA (Electric Uncollectible Adjustment) 2010  
Internal Audit Report 12-42

A reconciliation of costs and revenues for EUA Delivery Service and EUA Supply Service for each Rate Zone is summarized in the attached Appendices.

**Conclusion:**

Controls to prevent the double recovery of costs are in place and operating effectively. In addition, revenues are properly recorded in appropriate general ledger accounts and uncollectible costs are properly recorded in general ledger account 904 and reported in the FERC Form 1. However, we identified an issue related to the rate review process.

The misstatements described in the Environment and the issue were immaterial and did not impact our conclusion.

***Rate Review Process***

**Management's review process failed to detect an error in one component of the rate calculation.** As a result, the EUA rates for one customer class in Rate Zone I were under recovered by approximately \$7,000 out of the approximately \$530,000 that was recovered.

- While calculating the IDUA, the expected delivery services bills from January 2012 through May 2012 were incorrectly calculated by the Regulatory Specialist. While management did review the rate calculation, it was not in sufficient detail to identify the error. This resulted in a \$0.01 total under recovery per customer per month over the twelve month period. While the error was immaterial, not reviewing the rate calculation in sufficient detail could have allowed a more significant error to occur and not be detected timely.
- This under recovery will flow through the AB component included in the rate calculation for the 2012 reporting year.

**Management Action Plan:**

- The Illinois Regulatory Policy and Rates department will create a comprehensive checklist to use during the rate review process that covers the key components of the rate calculation.

**Target Date:** October 31, 2012

**Accountability:** Lenny Jones, Manager, Rates and Analysis

Rider EUA (Electric Uncollectible Adjustment) 2010  
Internal Audit Report 12-42

Appendix A

Rider EUA 2010 Delivery Service Reconciliation  
Ameren Illinois Company – Electric Uncollectible Adjustment  
For the period from June 1, 2011 to May 31, 2012

		<u>RZ I</u>	<u>RZ II</u>	<u>RZ III</u>	<u>Total AIC</u>
1 - FERC Form 1 account 904 (uncollectible expense) <sup>1</sup>					
	Residential	\$ 2,263,794	\$ 430,599	\$ 3,122,310	\$ 5,816,703
	Non-Residential	<u>111,588</u>	<u>20,227</u>	<u>124,800</u>	<u>256,615</u>
		\$ 2,375,382	\$ 450,826	\$ 3,247,110	\$ 6,073,318
2 - Uncollectible Expense Allowed in Rates <sup>2</sup>					
	Residential	\$ 1,791,847	\$ 803,763	\$ 3,675,031	\$ 6,270,641
	Non-Residential	<u>84,197</u>	<u>60,455</u>	<u>261,114</u>	<u>405,766</u>
		\$ 1,876,044	\$ 864,218	\$ 3,936,145	\$ 6,676,407
3 - Amount of (Over)/Under Recovery	Lines 1 - 2				
	Residential	\$ 471,947	\$ (373,163)	\$ (552,720)	\$ (453,936)
	Non-Residential	<u>27,392</u>	<u>(40,228)</u>	<u>(136,314)</u>	<u>(149,150)</u>
		\$ 499,339	\$ (413,391)	\$ (689,034)	\$ (603,086)
4 - Automatic Balancing <sup>3</sup>					
	Residential	\$ 28,119	\$ 2,094	\$ 47,091	\$ 77,304
	Non-Residential	<u>1,321</u>	<u>158</u>	<u>3,346</u>	<u>4,825</u>
		\$ 29,440	\$ 2,252	\$ 50,437	\$ 82,129
5 - Total Amount of (Over)/Under Recovery	Lines 3 + 4				
	Residential	\$ 500,066	\$ (371,069)	\$ (505,629)	\$ (376,632)
	Non-Residential	<u>28,713</u>	<u>(40,070)</u>	<u>(132,968)</u>	<u>(144,325)</u>
		\$ 528,779	\$ (411,139)	\$ (638,597)	\$ (520,957)
6 - Commission Ordered Adjustment <sup>4</sup>					
	Residential	\$ (11,638)	\$ (1,412)	\$ (22,438)	\$ (35,488)
	Non-Residential	<u>413</u>	<u>(640)</u>	<u>(8,251)</u>	<u>(8,478)</u>
		\$ (11,225)	\$ (2,052)	\$ (30,689)	\$ (43,966)
7 - Total Amount of (Over)/Under Recovery w/ Factor O	Lines 5 + 6				
	Residential	\$ 488,428	\$ (372,481)	\$ (528,067)	\$ (412,120)
	Non-Residential	<u>29,126</u>	<u>(40,710)</u>	<u>(141,219)</u>	<u>(152,803)</u>
		\$ 517,554	\$ (413,191)	\$ (669,286)	\$ (564,923)
8 - Actual Collected - GL <sup>5</sup>					
	Residential	\$ (511,602)	\$ 363,400	\$ 523,682	\$ 375,480
	Non-Residential	<u>(24,137)</u>	<u>37,645</u>	<u>137,845</u>	<u>151,353</u>
		\$ (535,739)	\$ 401,045	\$ 661,527	\$ 526,833
9 - Difference including Factor O	Lines 7 + 8				
	Residential	\$ (23,174)	\$ (9,081)	\$ (4,385)	\$ (36,640)
	Non-Residential	<u>4,989</u>	<u>(3,065)</u>	<u>(3,374)</u>	<u>(1,450)</u>
		\$ (18,185)	\$ (12,146)	\$ (7,759)	\$ (38,090)
10 - Difference excluding Factor O	Lines 5 + 8				
	Residential	\$ (11,536)	\$ (7,669)	\$ 18,053	\$ (1,152)
	Non-Residential	<u>4,576</u>	<u>(2,425)</u>	<u>4,877</u>	<u>7,028</u>
		\$ (6,960)	\$ (10,094)	\$ 22,930	\$ 5,876

The above reconciliation is taken from a schedule prepared by Ameren Services Company.

<sup>1</sup> Represents the uncollectible expenses as reported on FERC Form 1

<sup>2</sup> Represents the uncollectible expenses recovered through other adjustment factors and rate case orders effective during the reporting year

<sup>3</sup> Represents the cumulative (over)/under recovery resulting from application of the prior period uncollectible adjustment

<sup>4</sup> Corrects the AB calculation used in the rate calculation for reporting year 2010

<sup>5</sup> Represents the EUA incremental delivery amounts (collected)/charged

Rider EUA (Electric Uncollectible Adjustment) 2010  
Internal Audit Report 12-42

Appendix B

Rider EUA 2010 Supply Service Reconciliation  
Ameren Illinois Company – Electric Uncollectible Adjustment  
For the period from June 1, 2011 to May 31, 2012

		<u>RZ I</u>	<u>RZ II</u>	<u>RZ III</u>	<u>Total AIC</u>
1 - FERC Form 1 account 904 (uncollectible expense) <sup>6</sup>					
	Residential	\$ 2,678,277	\$ 503,136	\$ 3,694,184	\$ 6,875,597
	Non-Residential	<u>148,343</u>	<u>33,331</u>	<u>169,760</u>	<u>351,434</u>
		\$ 2,826,620	\$ 536,467	\$ 3,863,944	\$ 7,227,031
2 - Uncollectible Expense Allowed in Rates <sup>7</sup>					
	Residential	\$ 3,410,984	\$ 1,652,573	\$ 5,191,317	\$ 10,254,874
	Non-Residential	<u>104,396</u>	<u>73,424</u>	<u>208,289</u>	<u>386,109</u>
		\$ 3,515,380	\$ 1,725,997	\$ 5,399,606	\$ 10,640,983
3 - Amount of (Over)/Under Recovery	Lines 1 - 2				
	Residential	\$ (732,708)	\$ (1,149,437)	\$ (1,497,132)	\$ (3,379,277)
	Non-Residential	<u>43,946</u>	<u>(40,093)</u>	<u>(38,529)</u>	<u>(34,676)</u>
		\$ (688,762)	\$ (1,189,530)	\$ (1,535,661)	\$ (3,413,953)
4 - Automatic Balancing <sup>8</sup>					
	Residential	\$ (51,066)	\$ (7,847)	\$ 42,188	\$ (16,725)
	Non-Residential	<u>(1,562)</u>	<u>(349)</u>	<u>1,693</u>	<u>(218)</u>
		\$ (52,628)	\$ (8,196)	\$ 43,881	\$ (16,943)
5 - Total Amount of (Over)/Under Recovery	Lines 3 + 4				
	Residential	\$ (783,774)	\$ (1,157,284)	\$ (1,454,944)	\$ (3,396,002)
	Non-Residential	<u>42,384</u>	<u>(40,442)</u>	<u>(36,836)</u>	<u>(34,894)</u>
		\$ (741,390)	\$ (1,197,726)	\$ (1,491,780)	\$ (3,430,896)
6 - Commission Ordered Adjustment <sup>9</sup>					
	Residential	\$ (51,682)	\$ (9,388)	\$ (165,383)	\$ (226,453)
	Non-Residential	<u>32,413</u>	<u>5,436</u>	<u>116,035</u>	<u>153,884</u>
		\$ (19,269)	\$ (3,952)	\$ (49,348)	\$ (72,569)
7 - Total Amount of (Over)/Under Recovery w/ Factor O	Lines 5 + 6				
	Residential	\$ (835,456)	\$ (1,166,672)	\$ (1,620,327)	\$ (3,622,455)
	Non-Residential	<u>74,797</u>	<u>(35,006)</u>	<u>79,199</u>	<u>118,990</u>
		\$ (760,659)	\$ (1,201,678)	\$ (1,541,128)	\$ (3,503,465)
8 - Actual Collected - GL <sup>10</sup>					
	Residential	\$ 768,028	\$ 1,136,589	\$ 1,376,971	\$ 3,281,588
	Non-Residential	<u>(29,376)</u>	<u>28,936</u>	<u>34,294</u>	<u>33,854</u>
		\$ 738,652	\$ 1,165,525	\$ 1,411,265	\$ 3,315,442
9 - Difference including Factor O	Lines 7 + 8				
	Residential	\$ (67,428)	\$ (30,083)	\$ (243,356)	\$ (340,867)
	Non-Residential	<u>45,421</u>	<u>(6,070)</u>	<u>113,493</u>	<u>152,844</u>
		\$ (22,007)	\$ (36,153)	\$ (129,863)	\$ (188,023)
10 - Difference excluding Factor O	Lines 5 + 8				
	Residential	\$ (15,746)	\$ (20,695)	\$ (77,973)	\$ (114,414)
	Non-Residential	<u>13,008</u>	<u>(11,506)</u>	<u>(2,542)</u>	<u>(1,040)</u>
		\$ (2,738)	\$ (32,201)	\$ (80,515)	\$ (115,454)

The above reconciliation is taken from a schedule prepared by Ameren Services Company.

<sup>6</sup> Represents the uncollectible expenses as reported on FERC Form 1

<sup>7</sup> Represents the uncollectible expenses recovered through other adjustment factors and rate case orders effective during the reporting year

<sup>8</sup> Represents the cumulative (over)/under recovery resulting from application of the prior period uncollectible Adjustment

<sup>9</sup> Corrects the AB calculation used in the rate calculation for reporting year 2010

<sup>10</sup> Represents the EUA incremental supply amounts (collected)/charged

**Distribution List:**

Tom Voss, Chairman, President, and Chief Executive Officer  
Marty Lyons, Senior Vice President and Chief Financial Officer  
Richard Mark, President and Chief Executive Officer, Ameren Illinois  
Dan Cole, President and Chief Executive Officer, Ameren Services  
Greg Nelson, Senior Vice President, General Counsel and Secretary  
Mary Heger, Vice President, Information Technology and Ameren Services Center

Bruce Steinke, Vice President and Controller  
Peggy Carter, Assistant Corporate Controller  
Len Mans, Managing Supervisor, General Accounting  
John Stauder, Supervisor, General Ledger

Craig Nelson, Senior Vice President, Regulatory Affairs and Financial Services  
Jackie Voiles, Director, Regulatory Affairs  
Bob Mill, Director, Regulatory Policy and Rates  
Lenny Jones, Manager, Rates and Analysis

Stan Ogden, Vice President, Customer Service and Metering Operation

Jay Knobbe, Manager, Development Customer Service  
Jo Ann Hunt, Supervisor, Applications Development  
Wesley Thomas, Supervisor, Applications Development

Ed Fitzhenry, Managing Associate General Counsel

PricewaterhouseCoopers LLP

Illinois Commerce Commission

**Audit Team:**

Mark Brawley, Vice President  
Hector Irizarry-Robles, Managing Supervisor  
Angie Sphar, Supervisor, Regulatory Audit  
Erin Frank, Senior Auditor

# **Ameren Corporation**

## **Ameren Illinois Company**

### **Rider GUA (Gas Uncollectible Adjustment) 2010**

**August 23, 2012**



**Internal Audit Report  
12-43**

**Environment:**

- The Illinois Commerce Commission (ICC) approved Rider GUA (Gas Uncollectible Adjustment). Rider GUA (GUA) applies to all Ameren Illinois Company (AIC) residential and non-residential gas customers taking gas delivery service and gas supply service. Under GUA, AIC adjusts customer bills for (over)/under recoveries of uncollectible expenses for a calendar year (the reporting year) through the Delivery Service Uncollectible Adjustment (IDUA) and the Supply Service Uncollectible Adjustment (ISUA).
- The General Accounting and the Illinois Regulatory Policy and Rates departments calculate the components of the GUA rates. The Manager, Rates and Analysis reviews the GUA rate calculations. The Regulatory Specialist files the GUA rates with the ICC and forwards the final rates to a Customer Service System (CSS) Business Analyst, who enters them into CSS for customer billing. AIC issues approximately 9.8 million gas bills annually.
- Rates for each reporting year, which include the (over)/under recoveries of uncollectible expenses, are billed to customers over a twelve-month period, starting with the sixth month after the end of the reporting year. As such, the rates for the 2010 reporting year were billed to customers from June 2011 through May 2012. GUA uncollectible expenses that were over recovered and returned to customers for the 2010 reporting year were approximately \$775,000 (sum of line 8 in Appendices A and B).
- Beginning with the 2010 reporting year, the GUA rate calculation included an Automatic Balancing (AB) component, which represents the cumulative (over)/under recovery resulting from the application of the uncollectible adjustment from two years prior. As such, the Automatic Balancing (AB) component for reporting year 2010 was calculated based on data from 2008. After the GUA rate for reporting year 2010 was calculated and implemented, the Illinois Regulatory Policy and Rates department determined that the AB component was calculated using incomplete data. While the Delivery Service portion of the AB component was over collected by approximately \$19,000, it is not expected to materially impact customer bills. In addition, while the Supply Service portion of the AB component was over collected by approximately \$63,000, it is also not expected to materially impact customer bills. The over recoveries were presented to the ICC in March 2012, and will be refunded to customers once approved by the ICC. The Illinois Regulatory Policy and Rates department identified a better source of data for the rate calculation, which was used in the rate calculation for the 2011 reporting year and will continue to be used in future rate calculations.
- GUA requires an annual internal audit, as described below in the Scope.

**Scope:**

We reviewed the costs and revenues pursuant to GUA for the billing periods from June 2011 through May 2012. As required by GUA, we determined whether:

- Accounting controls are effectively preventing double recovery of costs through GUA and other means
- GUA is properly billed to customers
- GUA revenues are properly recorded in appropriate general ledger accounts
- Uncollectible costs are properly recorded in Account 904, Uncollectible Accounts Expense, and reported in the Form 21 ILCC

Rider GUA (Gas Uncollectible Adjustment) 2010  
Internal Audit Report 12-43

A reconciliation of costs and revenues for GUA Delivery Service and GUA Supply Service for each Rate Zone is summarized in the attached Appendices.

**Conclusion:**

Controls to prevent the double recovery of costs are in place and operating effectively. Rates are properly applied to customer bills, the revenues are properly recorded in appropriate general ledger accounts, and uncollectible costs are properly recorded in general ledger account 904 and reported in the Form 21 ILCC.

The misstatements described in the Environment were immaterial and did not impact our conclusion.

Rider GUA (Gas Uncollectible Adjustment) 2010  
Internal Audit Report 12-43

August 23, 2012

## Appendix A

Rider GUA 2010 Delivery Service Reconciliation  
Ameren Illinois Company – Gas Uncollectible Adjustment  
For the period from June 1, 2011 to May 31, 2012

		<u>RZ I</u>	<u>RZ II</u>	<u>RZ III</u>	<u>Total AIC</u>
1 - ICC Form 21 account 904 (uncollectible expense) <sup>1</sup>					
	Residential	\$ 599,665	\$ 661,243	\$ 1,851,277	\$ 3,112,185
	Non-Residential	<u>27,729</u>	<u>30,413</u>	<u>82,801</u>	<u>140,943</u>
		\$ 627,394	\$ 691,656	\$ 1,934,078	\$ 3,253,128
2 - Uncollectible Expense Allowed in Rates <sup>2</sup>					
	Residential	\$ 830,913	\$ 864,198	\$ 2,307,444	\$ 4,002,555
	Non-Residential	<u>54,919</u>	<u>55,911</u>	<u>183,595</u>	<u>294,425</u>
		\$ 885,832	\$ 920,109	\$ 2,491,039	\$ 4,296,980
3 - Amount of (Over)/Under Recovery	Line 1 - 2				
	Residential	\$ (231,248)	\$ (202,955)	\$ (456,167)	\$ (890,370)
	Non-Residential	<u>(27,190)</u>	<u>(25,498)</u>	<u>(100,794)</u>	<u>(153,482)</u>
		\$ (258,438)	\$ (228,453)	\$ (556,961)	\$ (1,043,852)
4 - Automatic Balancing <sup>3</sup>					
	Residential	\$ 2,006	\$ 6,806	\$ 73,940	\$ 82,752
	Non-Residential	<u>133</u>	<u>440</u>	<u>5,883</u>	<u>6,456</u>
		\$ 2,139	\$ 7,246	\$ 79,823	\$ 89,208
5 - Total Amount of (Over)/Under Recovery	Lines 3 + 4				
	Residential	\$ (229,242)	\$ (196,149)	\$ (382,227)	\$ (807,618)
	Non-Residential	<u>(27,057)</u>	<u>(25,058)</u>	<u>(94,911)</u>	<u>(147,026)</u>
		\$ (256,299)	\$ (221,207)	\$ (477,138)	\$ (954,644)
6 - Commission Ordered Adjustment <sup>4</sup>					
	Residential	\$ 5,197	\$ 4,424	\$ (25,504)	\$ (15,883)
	Non-Residential	<u>(8,281)</u>	<u>(8,987)</u>	<u>13,782</u>	<u>(3,486)</u>
		\$ (3,084)	\$ (4,563)	\$ (11,722)	\$ (19,369)
7 - Total Amount of (Over)/Under Recovery w/ Factor O	Lines 5 + 6				
	Residential	\$ (224,045)	\$ (191,725)	\$ (407,731)	\$ (823,501)
	Non-Residential	<u>(35,338)</u>	<u>(34,045)</u>	<u>(81,129)</u>	<u>(150,512)</u>
		\$ (259,383)	\$ (225,770)	\$ (488,860)	\$ (974,013)
8 - Actual Collected - GL <sup>5</sup>					
	Residential	\$ 237,069	\$ 189,324	\$ 366,838	\$ 793,231
	Non-Residential	<u>24,936</u>	<u>24,416</u>	<u>89,410</u>	<u>138,762</u>
		\$ 262,005	\$ 213,740	\$ 456,248	\$ 931,993
9 - Difference including Factor O	Lines 7 + 8				
	Residential	\$ 13,024	\$ (2,401)	\$ (40,893)	\$ (30,270)
	Non-Residential	<u>(10,402)</u>	<u>(9,629)</u>	<u>8,281</u>	<u>(11,750)</u>
		\$ 2,622	\$ (12,030)	\$ (32,612)	\$ (42,020)
10 - Difference excluding Factor O	Lines 5 + 8				
	Residential	\$ 7,827	\$ (6,825)	\$ (15,389)	(14,387)
	Non-Residential	<u>(2,121)</u>	<u>(642)</u>	<u>(5,501)</u>	<u>(8,264)</u>
		\$ 5,706	\$ (7,467)	\$ (20,890)	(22,651)

The above reconciliation is taken from a schedule prepared by Ameren Services Company.

<sup>1</sup> Represents uncollectible expenses as reported in Form 21 ILCC

<sup>2</sup> Represents the uncollectible expenses recovered through other adjustment factors and rate case orders effective during the reporting year

<sup>3</sup> Represents the cumulative (over)/under recovery resulting from application of the prior period uncollectible adjustment

<sup>4</sup> Corrects the AB calculation used in the rate calculation for reporting year 2010

<sup>5</sup> Represents the GUA incremental delivery amount (collected)/charged

Rider GUA (Gas Uncollectible Adjustment) 2010  
Internal Audit Report 12-43

August 23, 2012

## Appendix B

Rider GUA 2010 Supply Service Reconciliation  
Ameren Illinois Company – Gas Uncollectible Adjustment  
For the period from June 1, 2011 to May 31, 2012

		<u>RZ I</u>	<u>RZ II</u>	<u>RZ III</u>	<u>Total AIC</u>
1 - ICC Form 21 account 904 (uncollectible expense) <sup>6</sup>					
	Residential	\$ 1,032,214	\$ 1,138,695	\$ 3,190,482	\$ 5,361,391
	Non-Residential	<u>36,618</u>	<u>39,615</u>	<u>104,426</u>	<u>180,659</u>
		\$ 1,068,832	\$ 1,178,310	\$ 3,294,908	\$ 5,542,050
2 - Uncollectible Expense Allowed in Rates <sup>7</sup>					
	Residential	\$ 1,035,723	\$ 1,595,500	\$ 2,659,694	\$ 5,290,917
	Non-Residential	<u>74,259</u>	<u>96,866</u>	<u>293,400</u>	<u>464,525</u>
		\$ 1,109,982	\$ 1,692,366	\$ 2,953,094	\$ 5,755,442
3 - Amount of (Over)/Under Recovery	Line 1 - 2				
	Residential	\$ (3,509)	\$ (456,805)	\$ 530,788	\$ 70,474
	Non-Residential	<u>(37,641)</u>	<u>(57,251)</u>	<u>(188,974)</u>	<u>(283,866)</u>
		\$ (41,150)	\$ (514,056)	\$ 341,814	\$ (213,392)
4 - Automatic Balancing <sup>8</sup>					
	Residential	\$ 3,448	\$ 36,239	\$ 293,037	\$ 332,724
	Non-Residential	<u>247</u>	<u>2,200</u>	<u>32,325</u>	<u>34,772</u>
		\$ 3,695	\$ 38,439	\$ 325,362	\$ 367,496
5 - Total Amount of (Over)/Under Recovery	Lines 3 + 4				
	Residential	\$ (61)	\$ (420,566)	\$ 823,825	\$ 403,198
	Non-Residential	<u>(37,394)</u>	<u>(55,051)</u>	<u>(156,649)</u>	<u>(249,094)</u>
		\$ (37,455)	\$ (475,617)	\$ 667,176	\$ 154,104
6 - Commission Ordered Adjustment <sup>9</sup>					
	Residential	\$ 15,496	\$ 11,166	\$ (197,692)	\$ (171,030)
	Non-Residential	<u>(24,754)</u>	<u>(25,275)</u>	<u>157,742</u>	<u>107,713</u>
		\$ (9,258)	\$ (14,109)	\$ (39,950)	\$ (63,317)
7 - Total Amount of (Over)/Under Recovery w/ Factor O	Lines 5 + 6				
	Residential	\$ 15,435	\$ (409,400)	\$ 626,133	\$ 232,168
	Non-Residential	<u>(62,148)</u>	<u>(80,326)</u>	<u>1,093</u>	<u>(141,381)</u>
		\$ (46,713)	\$ (489,726)	\$ 627,226	\$ 90,787
8 - Actual Collected - GL <sup>10</sup>					
	Residential	\$ 1,591	\$ 426,475	\$ (816,433)	\$ (388,367)
	Non-Residential	<u>38,783</u>	<u>53,332</u>	<u>139,231</u>	<u>231,346</u>
		\$ 40,374	\$ 479,807	\$ (677,202)	\$ (157,021)
9 - Difference including Factor O	Lines 7 + 8				
	Residential	\$ 17,026	\$ 17,075	\$ (190,300)	\$ (156,199)
	Non-Residential	<u>(23,365)</u>	<u>(26,994)</u>	<u>140,324</u>	<u>89,965</u>
		\$ (6,339)	\$ (9,919)	\$ (49,976)	\$ (66,234)
10 - Difference excluding Factor O	Lines 5 + 8				
	Residential	\$ 1,530	\$ 5,909	\$ 7,392	\$ 14,831
	Non-Residential	<u>1,389</u>	<u>(1,719)</u>	<u>(17,418)</u>	<u>(17,748)</u>
		\$ 2,919	\$ 4,190	\$ (10,026)	\$ (2,917)

The above reconciliation is taken from a schedule prepared by Ameren Services Company.

<sup>6</sup> Represents uncollectible expenses as reported in Form 21 ILCC

<sup>7</sup> Represents the uncollectible expenses recovered through other adjustment factors and rate case orders effective during the reporting year

<sup>8</sup> Represents the cumulative (over)/under recovery resulting from application of the prior period uncollectible adjustment

<sup>9</sup> Corrects the AB calculation used in the rate calculation for reporting year 2010

<sup>10</sup> Represents the GUA incremental supply amounts (collected)/charged

**Distribution List:**

Tom Voss, Chairman, President, and Chief Executive Officer  
Marty Lyons, Senior Vice President and Chief Financial Officer  
Richard Mark, President and Chief Executive Officer, Ameren Illinois  
Dan Cole, President and Chief Executive Officer, Ameren Services  
Greg Nelson, Senior Vice President, General Counsel and Secretary  
Mary Heger, Vice President, Information Technology and Ameren Services Center

Bruce Steinke, Vice President and Controller  
Peggy Carter, Assistant Corporate Controller  
Len Mans, Managing Supervisor, General Accounting  
John Stauder, Supervisor, General Ledger

Craig Nelson, Senior Vice President, Regulatory Affairs and Financial Services  
Jackie Voiles, Director, Regulatory Affairs  
Bob Mill, Director, Regulatory Policy and Rates  
Lenny Jones, Manager, Rates and Analysis

Stan Ogden, Vice President, Customer Service and Metering Operation

Jay Knobbe, Manager, Development Customer Service  
Jo Ann Hunt, Supervisor, Applications Development  
Wesley Thomas, Supervisor, Applications Development

Ed Fitzhenry, Managing Associate General Counsel

PricewaterhouseCoopers LLP

Illinois Commerce Commission

**Audit Team:**

Mark Brawley, Vice President  
Hector Irizarry-Robles, Managing Supervisor  
Angie Sphar, Supervisor, Regulatory Audit  
Erin Frank, Senior Auditor