

AmerenIP  
**Jurisdictional Operating Income Summary**  
For the Twelve Months Ended December 31, 2006  
(\$000s)

First Revised Schedule C-1  
Sponsored By: R. D. Stafford  
Docket Number: 07-0587  
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Line No.	Account No. (A)	Account Description (B)	Adjustments to Jurisdictional Revenues and Expenses at Proposed Rates (F)	Jurisdictional Revenues and Expenses at Proposed Rates (G)
<b>Customer Service &amp; Informational Expenses</b>				
52		Operations		
53	907	Supervision		40
54	908	Customers Assistance Expenses		440
55	909	Informational & Instructional Expenses		866
56	910	Misc. Customer Service & Informational Exp.		33
57		Total Customer Serv. & Informational Exp.	-	1,379
<b>Administrative &amp; General Expenses</b>				
58		Operations		
59	920	Administrative & General Salaries		19,264
60	921	Office Supplies & Expenses		7,279
61	922	Administrative Exp. Transferred - Credit		(891)
62	923	Outside Services Employed		10,853
63	924	Property Insurance		1,241
64	925	Injuries & Damages		6,614
65	926	Employee Pensions & Benefits		19,718
66	927	Franchise Requirements		-
67	928	Regulatory Commission Expenses		4,140
68	929	Duplicate Charges - Credit		-
69	930.1	General Advertising Expenses		828
70	930.2	Miscellaneous General Expenses		1,795
71	931	Rents		6,431
72		Total Operations	-	77,273
73		Maintenance		
74	935	Maintenance of General Plant	-	827
75		Total Administrative & General Expenses	-	78,100
76		Total O&M and A&G Expenses	768	208,815
<b>Depreciation &amp; Amortization Expense</b>				
76	403	Electric Distribution Plant		72,758
77	403	Electric General Plant		6,702

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Line No.	Account No. (A)	Account Description (B)	Adjustments to Jurisdictional Revenues and Expenses at Proposed Rates (F)	Jurisdictional Revenues and Expenses at Proposed Rates (G)
78	404	Electric Intangible Plant		929
79		Total Depreciation & Amortization Expense	-	80,390
80	408	Taxes Other Than Income Taxes - Electric	-	33,595
81		<b>Operating Expense Before Income Taxes</b>	768	322,799
82		<b>Operating Income Before Income Taxes</b>	138,552	172,672
		<b>(Less) Interest on Long Term Debt</b>		
83		Rate Base		1,337,703
84		Cost of Debt		
85		Interest Expense	-	41,843
86		<b>Taxable Income</b>	138,552	130,829
		<b>Income Taxes</b>		
87	409	Income Taxes (Federal @ 35%)	44,953	42,447
88	409	Income Taxes (State @ 7.3%)	10,114	9,550
89		Total Income Taxes	55,068	51,998
90		<b>Net Utility Operating Income - Electric</b>	<b>\$ 83,485</b>	<b>\$ 120,674</b>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2004  
(\$000s)

First Revised Schedule C-2  
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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Weather Normalization (D)  Sch. C-2.1	Elimination of Pass Through Taxes (E)  Sch. C-2.2	Annualized Labor (F)  Sch. C-2.3
<b>Operating Revenues</b>						
1	440	Residential Sales	\$ -	\$ -	\$ -	\$ -
2	442	Small (Commercial) Sales				
3	442	Large (Industrial) Sales				
4	444	Public Street & Highway Lighting				
5	445	Other Sales to Public Authorities				
6	446	Sales to Railroads and Railways				
7	448	Interdepartmental Sales				
8		Total Sales to Ultimate Customers	-	-	-	-
9	447	Sales for Resale				
10		Total Sales of Electricity	-	-	-	-
11	449.1	Less: Provision for Rate Refund				
12		Total Sales Net of Provisions for Rate Refund	-	-	-	-
13	450	Forfeited Discounts				
14	451	Miscellaneous Service Revenues				
15	453	Sales of Wate and Water Power				
16	454	Rent from Electric Property				
17	455	Interdepartmental Rent				
18	456	Other Electric Revenues				
19		Total Other Operating Revenues	-	-	-	-
20		Total Electric Operating Revenues	<u>364,685</u>	<u>(984)</u>	<u>(7,550)</u>	<u>-</u>
<b>Electric Distribution Expenses</b>						
Operation						
21	580	Operation Supervision & Engineering	3,915			190
22	581	Load Dispatch	2,348			176
23	582	Station Expenses	595			11
24	583	Overhead Line Expenses	5,337			185
25	584	Underground Line Expenses	2,210			87
26	585	Street Lighting & Signal System Expenses	392			26
27	586	Meter Expenses	6,946			492
28	587	Customer Installation Expenses	176			18
29	588	Miscellaneous Expenses	9,360			114

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Weather Normalization (D)  Sch. C-2.1	Elimination of Pass Through Taxes (E)  Sch. C-2.2	Annualized Labor (F)  Sch. C-2.3
30	589	Rents	90			0
31		Total Operation	<u>31,369</u>	<u>0</u>	<u>0</u>	<u>1,299</u>
		<b>Maintenance</b>				
32	590	Maintenance Supervision & Engineering	1,794			86
33	591	Maintenance of Structures	301			11
34	592	Maintenance of Station Equipment	7,271			323
35	593	Maintenance of Overhead Lines	45,290			722
36	594	Maintenance of Underground Lines	1,580			82
37	595	Maintenance of Line Transformers	372			26
38	596	Maintenance of Street Lights & Signal Sys.	1,602			45
39	597	Maintenance of Meters	128			6
40	598	Maintenance of Misc. Distribution Plt.	1,792			9
41		Total Maintenance	<u>60,129</u>	<u>0</u>	<u>0</u>	<u>1,309</u>
42		Total Electric Distribution Expenses	<u>91,498</u>	<u>0</u>	<u>0</u>	<u>2,608</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Weather Normalization (D)  Sch. C-2.1	Elimination of Pass Through Taxes (E)  Sch. C-2.2	Annualized Labor (F)  Sch. C-2.3
<b>Customer Account Expenses</b>						
Operation						
43	901	Supervision	16			1
44	902	Meter Reading Expenses	7,065			190
45	903	Customer Records & Collection Expenses	10,984			441
46	904	Uncollectible Accounts	1,440			0
47	905	Misc. Customers Account Expenses	646			0
48		<b>Total Customer Account Expenses</b>	<u>20,151</u>	<u>0</u>	<u>0</u>	<u>632</u>
<b>Customer Service &amp; Informational Expenses</b>						
Operation						
49	907	Supervision	40			0
50	908	Customers Assistance Expenses	393			2
51	909	Informational & Instructional Expenses	864			1
52	910	Misc. Customer Service & Informational Exp.	33			0
53		<b>Total Customer Serv. &amp; Informational Exp.</b>	<u>1,330</u>	<u>0</u>	<u>0</u>	<u>3</u>
<b>Administrative &amp; General Expenses</b>						
Operation						
54	920	Administrative & General Salaries	18,971			962
55	921	Office Supplies & Expenses	7,195			84
56	922	Administrative Exp. Transferred - Credit	(891)			0
57	923	Outside Services Employed	10,270			2
58	924	Property Insurance	1,241			0
59	925	Injuries & Damages	6,604			10
60	926	Employee Pensions & Benefits	19,097			0
61	927	Franchise Requirements	8,648			0
62	928	Regulatory Commission Expenses	3,217			0
63	929	Duplicate Charges - Credit	(8,646)			0
64	930.1	General Advertising Expenses	811			17
65	930.2	Miscellaneous General Expenses	3,270			0
66	931	Rents	6,431			0
67		<b>Total Operation</b>	<u>76,219</u>	<u>0</u>	<u>0</u>	<u>1,075</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Weather Normalization (D)  Sch. C-2.1	Elimination of Pass Through Taxes (E)  Sch. C-2.2	Annualized Labor (F)  Sch. C-2.3
68	935	Maintenance Maintenance of General Plant	816			11
69		Total Administrative & General Expenses	<u>77,035</u>	<u>0</u>	<u>0</u>	<u>1,087</u>
		<b>Depreciation and Amortization Expense</b>				
70	403	Electric Distribution Plant	43,550			
71	403	Electric General Plant	3,405			
72	404	Electric Intangible Plant	929			
73		Total Depreciation & Amortization Expense	<u>47,884</u>	<u>0</u>	<u>0</u>	<u>0</u>
74	408	Taxes Other Than Income Taxes	<u>40,814</u>		<u>(7,550)</u>	
75		Operating Expense Before Income Taxes	<u>278,711</u>	<u>0</u>	<u>(7,550)</u>	<u>4,330</u>
76		Operating Income Before Income Taxes	<u>\$ 85,974</u>	<u>\$ (984)</u>	<u>\$ -</u>	<u>\$ (4,330)</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Storm Expense (G)  Sch. C-2.4	Reliability Initiatives (H)  Sch. C-2.5	Co. Use of Fuels (I)  Sch. C-2.6
<b>Operating Revenues</b>						
1	440	Residential Sales	\$ -	\$ -	\$ -	\$ -
2	442	Small (Commercial) Sales				
3	442	Large (Industrial) Sales				
4	444	Public Street & Highway Lighting				
5	445	Other Sales to Public Authorities				
6	446	Sales to Railroads and Railways				
7	448	Interdepartmental Sales				
8		Total Sales to Ultimate Customers	-	-	-	-
9	447	Sales for Resale				
10		Total Sales of Electricity	-	-	-	-
11	449.1	Less: Provision for Rate Refund				
12		Total Sales Net of Provisions for Rate Refund	-	-	-	-
13	450	Forfeited Discounts				
14	451	Miscellaneous Service Revenues				
15	453	Sales of Wate and Water Power				
16	454	Rent from Electric Property				
17	455	Interdepartmental Rent				
18	456	Other Electric Revenues				
19		Total Other Operating Revenues	-	-	-	-
20		Total Electric Operating Revenues	364,685	-	-	-
<b>Electric Distribution Expenses</b>						
Operation						
21	580	Operation Supervision & Engineering	3,915			
22	581	Load Dispatch	2,348			
23	582	Station Expenses	595			
24	583	Overhead Line Expenses	5,337	(882)	(136)	
25	584	Underground Line Expenses	2,210		(73)	
26	585	Street Lighting & Signal System Expenses	392		(2)	
27	586	Meter Expenses	6,946			
28	587	Customer Installation Expenses	176			
29	588	Miscellaneous Expenses	9,360			1,872

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Storm Expense (G)  Sch. C-2.4	Reliability Initiatives (H)  Sch. C-2.5	Co. Use of Fuels (I)  Sch. C-2.6
30	589	Rents	90			
31		Total Operation	<u>31,369</u>	<u>(882)</u>	<u>(211)</u>	<u>1,872</u>
		<b>Maintenance</b>				
32	590	Maintenance Supervision & Engineering	1,794			
33	591	Maintenance of Structures	301			
34	592	Maintenance of Station Equipment	7,271			
35	593	Maintenance of Overhead Lines	45,290	(17,025)	13,282	
36	594	Maintenance of Underground Lines	1,580		532	
37	595	Maintenance of Line Transformers	372			
38	596	Maintenance of Street Lights & Signal Sys.	1,602		9	
39	597	Maintenance of Meters	128			
40	598	Maintenance of Misc. Distribution Plt.	1,792			
41		Total Maintenance	<u>60,129</u>	<u>(17,025)</u>	<u>13,823</u>	<u>0</u>
42		Total Electric Distribution Expenses	<u>91,498</u>	<u>(17,908)</u>	<u>13,613</u>	<u>1,872</u>

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<b>Customer Account Expenses</b>						
Operation						
43	901	Supervision	16			
44	902	Meter Reading Expenses	7,065			
45	903	Customer Records & Collection Expenses	10,984			
46	904	Uncollectible Accounts	1,440			
47	905	Misc. Customers Account Expenses	646			
48		<b>Total Customer Account Expenses</b>	<u>20,151</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Customer Service &amp; Informational Expenses</b>						
Operation						
49	907	Supervision	40			
50	908	Customers Assistance Expenses	393			
51	909	Informational & Instructional Expenses	864			
52	910	Misc. Customer Service & Informational Exp.	33			
53		<b>Total Customer Serv. &amp; Informational Exp.</b>	<u>1,330</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Administrative &amp; General Expenses</b>						
Operation						
54	920	Administrative & General Salaries	18,971			
55	921	Office Supplies & Expenses	7,195			
56	922	Administrative Exp. Transferred - Credit	(891)			
57	923	Outside Services Employed	10,270			
58	924	Property Insurance	1,241			
59	925	Injuries & Damages	6,604			
60	926	Employee Pensions & Benefits	19,097			
61	927	Franchise Requirements	8,648			
62	928	Regulatory Commission Expenses	3,217			
63	929	Duplicate Charges - Credit	(8,646)			
64	930.1	General Advertising Expenses	811			
65	930.2	Miscellaneous General Expenses	3,270			
66	931	Rents	6,431			
67		<b>Total Operation</b>	<u>76,219</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Storm Expense (G)  Sch. C-2.4	Reliability Initiatives (H)  Sch. C-2.5	Co. Use of Fuels (I)  Sch. C-2.6
68	935	Maintenance Maintenance of General Plant	816			
69		Total Administrative & General Expenses	<u>77,035</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<b>Depreciation and Amortization Expense</b>				
70	403	Electric Distribution Plant	43,550			
71	403	Electric General Plant	3,405			
72	404	Electric Intangible Plant	929			
73		Total Depreciation & Amortization Expense	<u>47,884</u>	<u>0</u>	<u>0</u>	<u>0</u>
74	408	Taxes Other Than Income Taxes	<u>40,814</u>			
75		Operating Expense Before Income Taxes	<u>278,711</u>	<u>(17,908)</u>	<u>13,613</u>	<u>1,872</u>
76		Operating Income Before Income Taxes	<u>\$ 85,974</u>	<u>\$ 17,908</u>	<u>\$ (13,613)</u>	<u>\$ (1,872)</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Franchise Requirements (J)  Sch. C-2.7	Tree Trimming (K)  Sch. C-2.8	Uncollectible Expense (L)  Sch. C-2.9
<b>Operating Revenues</b>						
1	440	Residential Sales	\$ -	\$ -	\$ -	\$ -
2	442	Small (Commercial) Sales				
3	442	Large (Industrial) Sales				
4	444	Public Street & Highway Lighting				
5	445	Other Sales to Public Authorities				
6	446	Sales to Railroads and Railways				
7	448	Interdepartmental Sales				
8		Total Sales to Ultimate Customers	-	-	-	-
9	447	Sales for Resale				
10		Total Sales of Electricity	-	-	-	-
11	449.1	Less: Provision for Rate Refund				
12		Total Sales Net of Provisions for Rate Refund	-	-	-	-
13	450	Forfeited Discounts				
14	451	Miscellaneous Service Revenues				
15	453	Sales of Water and Water Power				
16	454	Rent from Electric Property				
17	455	Interdepartmental Rent				
18	456	Other Electric Revenues				
19		Total Other Operating Revenues	-	-	-	-
20		Total Electric Operating Revenues	364,685	-	-	-
<b>Electric Distribution Expenses</b>						
Operation						
21	580	Operation Supervision & Engineering	3,915			
22	581	Load Dispatch	2,348			
23	582	Station Expenses	595			
24	583	Overhead Line Expenses	5,337			
25	584	Underground Line Expenses	2,210			
26	585	Street Lighting & Signal System Expenses	392			
27	586	Meter Expenses	6,946			
28	587	Customer Installation Expenses	176			
29	588	Miscellaneous Expenses	9,360	11,508		

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Franchise Requirements (J)  Sch. C-2.7	Tree Trimming (K)  Sch. C-2.8	Uncollectible Expense (L)  Sch. C-2.9
30	589	Rents	90			
31		Total Operation	<u>31,369</u>	<u>11,508</u>	<u>0</u>	<u>0</u>
		Maintenance				
32	590	Maintenance Supervision & Engineering	1,794			
33	591	Maintenance of Structures	301			
34	592	Maintenance of Station Equipment	7,271			
35	593	Maintenance of Overhead Lines	45,290		3,591	
36	594	Maintenance of Underground Lines	1,580			
37	595	Maintenance of Line Transformers	372			
38	596	Maintenance of Street Lights & Signal Sys.	1,602			
39	597	Maintenance of Meters	128			
40	598	Maintenance of Misc. Distribution Plt.	1,792			
41		Total Maintenance	<u>60,129</u>	<u>0</u>	<u>3,591</u>	<u>0</u>
42		Total Electric Distribution Expenses	<u>91,498</u>	<u>11,508</u>	<u>3,591</u>	<u>0</u>

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<b>Customer Account Expenses</b>						
Operation						
43	901	Supervision	16			
44	902	Meter Reading Expenses	7,065			
45	903	Customer Records & Collection Expenses	10,984			
46	904	Uncollectible Accounts	1,440			442
47	905	Misc. Customers Account Expenses	646			
48		<b>Total Customer Account Expenses</b>	<u>20,151</u>	<u>0</u>	<u>0</u>	<u>442</u>
<b>Customer Service &amp; Informational Expenses</b>						
Operation						
49	907	Supervision	40			
50	908	Customers Assistance Expenses	393			
51	909	Informational & Instructional Expenses	864			
52	910	Misc. Customer Service & Informational Exp.	33			
53		<b>Total Customer Serv. &amp; Informational Exp.</b>	<u>1,330</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Administrative &amp; General Expenses</b>						
Operation						
54	920	Administrative & General Salaries	18,971			
55	921	Office Supplies & Expenses	7,195			
56	922	Administrative Exp. Transferred - Credit	(891)			
57	923	Outside Services Employed	10,270			
58	924	Property Insurance	1,241			
59	925	Injuries & Damages	6,604			
60	926	Employee Pensions & Benefits	19,097			
61	927	Franchise Requirements	8,648	(8,648)		
62	928	Regulatory Commission Expenses	3,217			
63	929	Duplicate Charges - Credit	(8,646)	8,646		
64	930.1	General Advertising Expenses	811			
65	930.2	Miscellaneous General Expenses	3,270			
66	931	Rents	6,431			
67		<b>Total Operation</b>	<u>76,219</u>	<u>(3)</u>	<u>0</u>	<u>0</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Franchise Requirements (J)  Sch. C-2.7	Tree Trimming (K)  Sch. C-2.8	Uncollectible Expense (L)  Sch. C-2.9
68	935	Maintenance Maintenance of General Plant	816			
69		Total Administrative & General Expenses	<u>77,035</u>	<u>(3)</u>	<u>0</u>	<u>0</u>
		<b>Depreciation and Amortization Expense</b>				
70	403	Electric Distribution Plant	43,550			
71	403	Electric General Plant	3,405			
72	404	Electric Intangible Plant	929			
73		Total Depreciation & Amortization Expense	<u>47,884</u>	<u>0</u>	<u>0</u>	<u>0</u>
74	408	Taxes Other Than Income Taxes	<u>40,814</u>			
75		Operating Expense Before Income Taxes	<u>278,711</u>	<u>11,505</u>	<u>3,591</u>	<u>442</u>
76		Operating Income Before Income Taxes	<u>\$ 85,974</u>	<u>\$ (11,505)</u>	<u>\$ (3,591)</u>	<u>\$ (442)</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Interest on Customer Deposits (M)  Sch. C-2.10	Energy Toolkit (N)  Sch. C-2.11	Supply Procurement (O)  Sch. C-2.12
<b>Operating Revenues</b>						
1	440	Residential Sales	\$ -	\$ -	\$ -	\$ -
2	442	Small (Commercial) Sales				
3	442	Large (Industrial) Sales				
4	444	Public Street & Highway Lighting				
5	445	Other Sales to Public Authorities				
6	446	Sales to Railroads and Railways				
7	448	Interdepartmental Sales				
8		Total Sales to Ultimate Customers	-	-	-	-
9	447	Sales for Resale				
10		Total Sales of Electricity	-	-	-	-
11	449.1	Less: Provision for Rate Refund				
12		Total Sales Net of Provisions for Rate Refund	-	-	-	-
13	450	Forfeited Discounts				
14	451	Miscellaneous Service Revenues				
15	453	Sales of Waste and Water Power				
16	454	Rent from Electric Property				
17	455	Interdepartmental Rent				
18	456	Other Electric Revenues				
19		Total Other Operating Revenues	-	-	-	-
20		Total Electric Operating Revenues	364,685	-	-	-
<b>Electric Distribution Expenses</b>						
Operation						
21	580	Operation Supervision & Engineering	3,915			
22	581	Load Dispatch	2,348			
23	582	Station Expenses	595			
24	583	Overhead Line Expenses	5,337			
25	584	Underground Line Expenses	2,210			
26	585	Street Lighting & Signal System Expenses	392			
27	586	Meter Expenses	6,946			
28	587	Customer Installation Expenses	176			
29	588	Miscellaneous Expenses	9,360			

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Interest on Customer Deposits (M)  Sch. C-2.10	Energy Toolkit (N)  Sch. C-2.11	Supply Procurement (O)  Sch. C-2.12
30	589	Rents	90			
31		Total Operation	<u>31,369</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<b>Maintenance</b>				
32	590	Maintenance Supervision & Engineering	1,794			
33	591	Maintenance of Structures	301			
34	592	Maintenance of Station Equipment	7,271			
35	593	Maintenance of Overhead Lines	45,290			
36	594	Maintenance of Underground Lines	1,580			
37	595	Maintenance of Line Transformers	372			
38	596	Maintenance of Street Lights & Signal Sys.	1,602			
39	597	Maintenance of Meters	128			
40	598	Maintenance of Misc. Distribution Plt.	1,792			
41		Total Maintenance	<u>60,129</u>	<u>0</u>	<u>0</u>	<u>0</u>
42		Total Electric Distribution Expenses	<u>91,498</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Interest on Customer Deposits (M)  Sch. C-2.10	Energy Toolkit (N)  Sch. C-2.11	Supply Procurement (O)  Sch. C-2.12
<b>Customer Account Expenses</b>						
Operation						
43	901	Supervision	16			
44	902	Meter Reading Expenses	7,065			
45	903	Customer Records & Collection Expenses	10,984			
46	904	Uncollectible Accounts	1,440			
47	905	Misc. Customers Account Expenses	646	562		
48		Total Customer Account Expenses	<u>20,151</u>	<u>562</u>	<u>0</u>	<u>0</u>
<b>Customer Service &amp; Informational Expenses</b>						
Operation						
49	907	Supervision	40			
50	908	Customers Assistance Expenses	393		46	
51	909	Informational & Instructional Expenses	864			
52	910	Misc. Customer Service & Informational Exp.	33			
53		Total Customer Serv. & Informational Exp.	<u>1,330</u>	<u>0</u>	<u>46</u>	<u>0</u>
<b>Administrative &amp; General Expenses</b>						
Operation						
54	920	Administrative & General Salaries	18,971			(516)
55	921	Office Supplies & Expenses	7,195			
56	922	Administrative Exp. Transferred - Credit	(891)			
57	923	Outside Services Employed	10,270			
58	924	Property Insurance	1,241			
59	925	Injuries & Damages	6,604			
60	926	Employee Pensions & Benefits	19,097			
61	927	Franchise Requirements	8,648			
62	928	Regulatory Commission Expenses	3,217			
63	929	Duplicate Charges - Credit	(8,646)			
64	930.1	General Advertising Expenses	811			
65	930.2	Miscellaneous General Expenses	3,270			
66	931	Rents	6,431			
67		Total Operation	<u>76,219</u>	<u>0</u>	<u>0</u>	<u>(516)</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Interest on Customer Deposits (M)  Sch. C-2.10	Energy Toolkit (N)  Sch. C-2.11	Supply Procurement (O)  Sch. C-2.12
		<b>Maintenance</b>				
68	935	Maintenance of General Plant	816			
69		<b>Total Administrative &amp; General Expenses</b>	<u>77,035</u>	<u>0</u>	<u>0</u>	<u>(516)</u>
		<b>Depreciation and Amortization Expense</b>				
70	403	Electric Distribution Plant	43,550			
71	403	Electric General Plant	3,405			
72	404	Electric Intangible Plant	929			
73		<b>Total Depreciation &amp; Amortization Expense</b>	<u>47,884</u>	<u>0</u>	<u>0</u>	<u>0</u>
74	408	<b>Taxes Other Than Income Taxes</b>	<u>40,814</u>			
75		<b>Operating Expense Before Income Taxes</b>	<u>278,711</u>	<u>562</u>	<u>46</u>	<u>(516)</u>
76		<b>Operating Income Before Income Taxes</b>	<u>\$ 85,974</u>	<u>\$ (562)</u>	<u>\$ (46)</u>	<u>\$ 516</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Acquisition Cost Savings (P)  Sch. C-2.13	Reliability Audit (Q)  Sch. C-2.14	Pension and Benefits (R)  Sch. C-2.15
<b>Operating Revenues</b>						
1	440	Residential Sales	\$ -	\$ -	\$ -	\$ -
2	442	Small (Commercial) Sales				
3	442	Large (Industrial) Sales				
4	444	Public Street & Highway Lighting				
5	445	Other Sales to Public Authorities				
6	446	Sales to Railroads and Railways				
7	448	Interdepartmental Sales				
8		Total Sales to Ultimate Customers	-	-	-	-
9	447	Sales for Resale				
10		Total Sales of Electricity	-	-	-	-
11	449.1	Less: Provision for Rate Refund				
12		Total Sales Net of Provisions for Rate Refund	-	-	-	-
13	450	Forfeited Discounts				
14	451	Miscellaneous Service Revenues				
15	453	Sales of Wate and Water Power				
16	454	Rent from Electric Property				
17	455	Interdepartmental Rent				
18	456	Other Electric Revenues				
19		Total Other Operating Revenues	-	-	-	-
20		Total Electric Operating Revenues	<u>364,685</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Electric Distribution Expenses</b>						
Operation						
21	580	Operation Supervision & Engineering	3,915			
22	581	Load Dispatch	2,348			
23	582	Station Expenses	595			
24	583	Overhead Line Expenses	5,337			
25	584	Underground Line Expenses	2,210			
26	585	Street Lighting & Signal System Expenses	392			
27	586	Meter Expenses	6,946			
28	587	Customer Installation Expenses	176			
29	588	Miscellaneous Expenses	9,360			

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Acquisition Cost Savings (P)  Sch. C-2.13	Reliability Audit (Q)  Sch. C-2.14	Pension and Benefits (R)  Sch. C-2.15
30	589	Rents	90			
31		Total Operation	<u>31,369</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Maintenance				
32	590	Maintenance Supervision & Engineering	1,794			
33	591	Maintenance of Structures	301			
34	592	Maintenance of Station Equipment	7,271			
35	593	Maintenance of Overhead Lines	45,290			
36	594	Maintenance of Underground Lines	1,580			
37	595	Maintenance of Line Transformers	372			
38	596	Maintenance of Street Lights & Signal Sys.	1,602			
39	597	Maintenance of Meters	128			
40	598	Maintenance of Misc. Distribution Plt.	1,792			
41		Total Maintenance	<u>60,129</u>	<u>0</u>	<u>0</u>	<u>0</u>
42		Total Electric Distribution Expenses	<u>91,498</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Line No.	Account No.	Account Description	Jurisdictional Test Year Revenues and Expenses (C)	Acquistion Cost Savings (P)	Reliability Audit (Q)	Pension and Benefits (R)
	(A)	(B)	Sch. C-1	Sch. C-2.13	Sch. C-2.14	Sch. C-2.15
<b>Customer Account Expenses</b>						
Operation						
43	901	Supervision	16			
44	902	Meter Reading Expenses	7,065			
45	903	Customer Records & Collection Expenses	10,984			
46	904	Uncollectible Accounts	1,440			
47	905	Misc. Customers Accouont Expenses	646			
48		Total Customer Account Expenses	<u>20,151</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Customer Service &amp; Informational Expenses</b>						
Operation						
49	907	Supervision	40			
50	908	Customers Assistance Expenses	393			
51	909	Informational & Instructional Expenses	864			
52	910	Misc. Customer Service & Informational Exp.	33			
53		Total Customer Serv. & Informational Exp.	<u>1,330</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Administrative &amp; General Expenses</b>						
Operation						
54	920	Administrative & General Salaries	18,971	(154)		
55	921	Office Supplies & Expenses	7,195			
56	922	Administrative Exp. Transferred - Credit	(891)			
57	923	Outside Services Employed	10,270		581	
58	924	Property Insurance	1,241			
59	925	Injuries & Damages	6,604			
60	926	Employee Pensions & Benefits	19,097			621
61	927	Franchise Requirements	8,648			
62	928	Regulatory Commission Expenses	3,217			
63	929	Duplicate Charges - Credit	(8,646)			
64	930.1	General Advertising Expenses	811			
65	930.2	Miscellaneous General Expenses	3,270			
66	931	Rents	6,431			
67		Total Operation	<u>76,219</u>	<u>(154)</u>	<u>581</u>	<u>621</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Acquistion Cost Savings (P)  Sch. C-2.13	Reliability Audit (Q)  Sch. C-2.14	Pension and Benefits (R)  Sch. C-2.15
68	935	Maintenance Maintenance of General Plant	816			
69		Total Administrative & General Expenses	<u>77,035</u>	<u>(154)</u>	<u>581</u>	<u>621</u>
		<b>Depreciation and Amortization Expense</b>				
70	403	Electric Distribution Plant	43,550			
71	403	Electric General Plant	3,405			
72	404	Electric Intangible Plant	929			
73		Total Depreciation & Amortization Expense	<u>47,884</u>	<u>0</u>	<u>0</u>	<u>0</u>
74	408	Taxes Other Than Income Taxes	<u>40,814</u>			
75		Operating Expense Before Income Taxes	<u>278,711</u>	<u>(154)</u>	<u>581</u>	<u>621</u>
76		Operating Income Before Income Taxes	<u>\$ 85,974</u>	<u>\$ 154</u>	<u>\$ (581)</u>	<u>\$ (621)</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Rate Case Expense (S)  Sch. C-2.16	Securitization Adjustment (T)  Sch. C-2.17	Depreciation Expense (U)  Sch. C-2.18
<b>Operating Revenues</b>						
1	440	Residential Sales	\$ -	\$ -	\$ -	\$ -
2	442	Small (Commercial) Sales				
3	442	Large (Industrial) Sales				
4	444	Public Street & Highway Lighting				
5	445	Other Sales to Public Authorities				
6	446	Sales to Railroads and Railways				
7	448	Interdepartmental Sales				
8		Total Sales to Ultimate Customers	-	-	-	-
9	447	Sales for Resale				
10		Total Sales of Electricity	-	-	-	-
11	449.1	Less: Provision for Rate Refund				
12		Total Sales Net of Provisions for Rate Refund	-	-	-	-
13	450	Forfeited Discounts				
14	451	Miscellaneous Service Revenues				
15	453	Sales of Waste and Water Power				
16	454	Rent from Electric Property				
17	455	Interdepartmental Rent				
18	456	Other Electric Revenues				
19		Total Other Operating Revenues	-	-	-	-
20		Total Electric Operating Revenues	364,685	-	-	-
<b>Electric Distribution Expenses</b>						
Operation						
21	580	Operation Supervision & Engineering	3,915			
22	581	Load Dispatch	2,348			
23	582	Station Expenses	595			
24	583	Overhead Line Expenses	5,337			
25	584	Underground Line Expenses	2,210			
26	585	Street Lighting & Signal System Expenses	392			
27	586	Meter Expenses	6,946			
28	587	Customer Installation Expenses	176			
29	588	Miscellaneous Expenses	9,360			

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Rate Case Expense (S)  Sch. C-2.16	Securitization Adjustment (T)  Sch. C-2.17	Depreciation Expense (U)  Sch. C-2.18
30	589	Rents	90			
31		Total Operation	<u>31,369</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<b>Maintenance</b>				
32	590	Maintenance Supervision & Engineering	1,794			
33	591	Maintenance of Structures	301			
34	592	Maintenance of Station Equipment	7,271			
35	593	Maintenance of Overhead Lines	45,290			
36	594	Maintenance of Underground Lines	1,580			
37	595	Maintenance of Line Transformers	372			
38	596	Maintenance of Street Lights & Signal Sys.	1,602			
39	597	Maintenance of Meters	128			
40	598	Maintenance of Misc. Distribution Plt.	1,792			
41		Total Maintenance	<u>60,129</u>	<u>0</u>	<u>0</u>	<u>0</u>
42		Total Electric Distribution Expenses	<u>91,498</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Rate Case Expense (S)  Sch. C-2.16	Securitization Adjustment (T)  Sch. C-2.17	Depreciation Expense (U)  Sch. C-2.18
<b>Customer Account Expenses</b>						
Operation						
43	901	Supervision	16			
44	902	Meter Reading Expenses	7,065			
45	903	Customer Records & Collection Expenses	10,984			
46	904	Uncollectible Accounts	1,440			
47	905	Misc. Customers Account Expenses	646			
48		<b>Total Customer Account Expenses</b>	<u>20,151</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Customer Service &amp; Informational Expenses</b>						
Operation						
49	907	Supervision	40			
50	908	Customers Assistance Expenses	393			
51	909	Informational & Instructional Expenses	864			
52	910	Misc. Customer Service & Informational Exp.	33			
53		<b>Total Customer Serv. &amp; Informational Exp.</b>	<u>1,330</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Administrative &amp; General Expenses</b>						
Operation						
54	920	Administrative & General Salaries	18,971			
55	921	Office Supplies & Expenses	7,195			
56	922	Administrative Exp. Transferred - Credit	(891)			
57	923	Outside Services Employed	10,270			
58	924	Property Insurance	1,241			
59	925	Injuries & Damages	6,604			
60	926	Employee Pensions & Benefits	19,097			
61	927	Franchise Requirements	8,648			
62	928	Regulatory Commission Expenses	3,217	924		
63	929	Duplicate Charges - Credit	(8,646)			
64	930.1	General Advertising Expenses	811			
65	930.2	Miscellaneous General Expenses	3,270		(1,475)	
66	931	Rents	6,431			
67		<b>Total Operation</b>	<u>76,219</u>	<u>924</u>	<u>(1,475)</u>	<u>0</u>

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Rate Case Expense (S)  Sch. C-2.16	Securitization Adjustment (T)  Sch. C-2.17	Depreciation Expense (U)  Sch. C-2.18
68	935	Maintenance Maintenance of General Plant	816			
69		Total Administrative & General Expenses	<u>77,035</u>	<u>924</u>	<u>(1,475)</u>	<u>0</u>
		<b>Depreciation and Amortization Expense</b>				
70	403	Electric Distribution Plant	43,550			17,144
71	403	Electric General Plant	3,405			3,298
72	404	Electric Intangible Plant	929			0
73		Total Depreciation & Amortization Expense	<u>47,884</u>	<u>0</u>	<u>0</u>	<u>20,442</u>
74	408	Taxes Other Than Income Taxes	<u>40,814</u>			
75		Operating Expense Before Income Taxes	<u>278,711</u>	<u>924</u>	<u>(1,475)</u>	<u>20,442</u>
76		Operating Income Before Income Taxes	<u>\$ 85,974</u>	<u>\$ (924)</u>	<u>\$ 1,475</u>	<u>\$ (20,442)</u>

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Line No.	Account No.	Account Description	Jurisdictional Test Year Revenues and Expenses (C)	Amortization of Regulatory Asset (V)	FICA (W)	Total Adjustments (X)
	(A)	(B)	Sch. C-1	Sch. C-2.19	Sch. C-2.20	
<b>Operating Revenues</b>						
1	440	Residential Sales	\$ -	\$ -	\$ -	\$ -
2	442	Small (Commercial) Sales				
3	442	Large (Industrial) Sales				
4	444	Public Street & Highway Lighting				
5	445	Other Sales to Public Authorities				
6	446	Sales to Railroads and Railways				
7	448	Interdepartmental Sales				
8		Total Sales to Ultimate Customers	-	-	-	-
9	447	Sales for Resale				
10		Total Sales of Electricity	-	-	-	-
11	449.1	Less: Provision for Rate Refund				
12		Total Sales Net of Provisions for Rate Refund	-	-	-	-
13	450	Forfeited Discounts				
14	451	Miscellaneous Service Revenues				
15	453	Sales of Wate and Water Power				
16	454	Rent from Electric Property				
17	455	Interdepartmental Rent				
18	456	Other Electric Revenues				
19		Total Other Operating Revenues	-	-	-	-
20		Total Electric Operating Revenues	364,685	-	-	(8,534)
<b>Electric Distribution Expenses</b>						
Operation						
21	580	Operation Supervision & Engineering	3,915			190
22	581	Load Dispatch	2,348			176
23	582	Station Expenses	595			11
24	583	Overhead Line Expenses	5,337			(833)
25	584	Underground Line Expenses	2,210			15
26	585	Street Lighting & Signal System Expenses	392			24
27	586	Meter Expenses	6,946			492
28	587	Customer Installation Expenses	176			18
29	588	Miscellaneous Expenses	9,360			13,494

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Amortization of Regulatory Asset (V)  Sch. C-2.19	FICA (W)  Sch. C-2.20	Total Adjustments (X)
30	589	Rents	90			0
31		Total Operation	<u>31,369</u>	<u>0</u>	<u>0</u>	<u>13,586</u>
		Maintenance				
32	590	Maintenance Supervision & Engineering	1,794			86
33	591	Maintenance of Structures	301			11
34	592	Maintenance of Station Equipment	7,271			323
35	593	Maintenance of Overhead Lines	45,290			570
36	594	Maintenance of Underground Lines	1,580			614
37	595	Maintenance of Line Transformers	372			26
38	596	Maintenance of Street Lights & Signal Sys.	1,602			54
39	597	Maintenance of Meters	128			6
40	598	Maintenance of Misc. Distribution Plt.	1,792			9
41		Total Maintenance	<u>60,129</u>	<u>0</u>	<u>0</u>	<u>1,698</u>
42		Total Electric Distribution Expenses	<u>91,498</u>	<u>0</u>	<u>0</u>	<u>15,284</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
 For the Twelve Months Ended December 31, 2004  
 (\$000s)

First Revised Schedule C-2  
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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Amortization of Regulatory Asset (V)  Sch. C-2.19	FICA (W)  Sch. C-2.20	Total Adjustments (X)
<b>Customer Account Expenses</b>						
Operation						
43	901	Supervision	16			1
44	902	Meter Reading Expenses	7,065			190
45	903	Customer Records & Collection Expenses	10,984			441
46	904	Uncollectible Accounts	1,440			442
47	905	Misc. Customers Account Expenses	646			563
48		Total Customer Account Expenses	<u>20,151</u>	<u>0</u>	<u>0</u>	<u>1,636</u>
<b>Customer Service &amp; Informational Expenses</b>						
Operation						
49	907	Supervision	40			0
50	908	Customers Assistance Expenses	393			48
51	909	Informational & Instructional Expenses	864			1
52	910	Misc. Customer Service & Informational Exp.	33			0
53		Total Customer Serv. & Informational Exp.	<u>1,330</u>	<u>0</u>	<u>0</u>	<u>49</u>
<b>Administrative &amp; General Expenses</b>						
Operation						
54	920	Administrative & General Salaries	18,971			293
55	921	Office Supplies & Expenses	7,195			84
56	922	Administrative Exp. Transferred - Credit	(891)			0
57	923	Outside Services Employed	10,270			583
58	924	Property Insurance	1,241			0
59	925	Injuries & Damages	6,604			10
60	926	Employee Pensions & Benefits	19,097			621
61	927	Franchise Requirements	8,648			(8,648)
62	928	Regulatory Commission Expenses	3,217			924
63	929	Duplicate Charges - Credit	(8,646)			8,646
64	930.1	General Advertising Expenses	811			17
65	930.2	Miscellaneous General Expenses	3,270			(1,475)
66	931	Rents	6,431			0
67		Total Operation	<u>76,219</u>	<u>0</u>	<u>0</u>	<u>1,053</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)  Sch. C-1	Amortization of Regulatory Asset (V)  Sch. C-2.19	FICA (W)  Sch. C-2.20	Total Adjustments (X)
68	935	Maintenance Maintenance of General Plant	816			11
69		Total Administrative & General Expenses	<u>77,035</u>	<u>0</u>	<u>0</u>	<u>1,065</u>
		<b>Depreciation and Amortization Expense</b>				
70	403	Electric Distribution Plant	43,550	12,063		29,207
71	403	Electric General Plant	3,405			3,298
72	404	Electric Intangible Plant	929			0
73		Total Depreciation & Amortization Expense	<u>47,884</u>	<u>12,063</u>	<u>0</u>	<u>32,505</u>
74	408	Taxes Other Than Income Taxes	<u>40,814</u>		<u>331</u>	<u>(7,219)</u>
75		Operating Expense Before Income Taxes	<u>278,711</u>	<u>12,063</u>	<u>331</u>	<u>43,320</u>
76		Operating Income Before Income Taxes	<u>\$ 85,974</u>	<u>\$ (12,063)</u>	<u>\$ (331)</u>	<u>\$ (51,854)</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2004  
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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (Y)
			Sch. C-1	
		<b>Operating Revenues</b>		
1	440	Residential Sales	\$ -	\$ -
2	442	Small (Commercial) Sales		
3	442	Large (Industrial) Sales		
4	444	Public Street & Highway Lighting		
5	445	Other Sales to Public Authorities		
6	446	Sales to Railroads and Railways		
7	448	Interdepartmental Sales		
8		Total Sales to Ultimate Customers	-	-
9	447	Sales for Resale		
10		Total Sales of Electricity	-	-
11	449.1	Less: Provision for Rate Refund		
12		Total Sales Net of Provisions for Rate Refund	-	-
13	450	Forfeited Discounts		
14	451	Miscellaneous Service Revenues		
15	453	Sales of Wate and Water Power		
16	454	Rent from Electric Property		
17	455	Interdepartmental Rent		
18	456	Other Electric Revenues		
19		Total Other Operating Revenues	-	-
20		Total Electric Operating Revenues	364,685	356,151
		<b>Electric Distribution Expenses</b>		
		Operation		
21	580	Operation Supervision & Engineering	3,915	4,105
22	581	Load Dispatch	2,348	2,524
23	582	Station Expenses	595	606
24	583	Overhead Line Expenses	5,337	4,503
25	584	Underground Line Expenses	2,210	2,224
26	585	Street Lighting & Signal System Expenses	392	416
27	586	Meter Expenses	6,946	7,438
28	587	Customer Installation Expenses	176	194
29	588	Miscellaneous Expenses	9,360	22,854

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (Y)
			Sch. C-1	
30	589	Rents	90	90
31		Total Operation	<u>31,369</u>	<u>44,955</u>
		Maintenance		
32	590	Maintenance Supervision & Engineering	1,794	1,881
33	591	Maintenance of Structures	301	311
34	592	Maintenance of Station Equipment	7,271	7,594
35	593	Maintenance of Overhead Lines	45,290	45,860
36	594	Maintenance of Underground Lines	1,580	2,194
37	595	Maintenance of Line Transformers	372	398
38	596	Maintenance of Street Lights & Signal Sys.	1,602	1,656
39	597	Maintenance of Meters	128	134
40	598	Maintenance of Misc. Distribution Plt.	1,792	1,801
41		Total Maintenance	<u>60,129</u>	<u>61,827</u>
42		Total Electric Distribution Expenses	<u>91,498</u>	<u>106,782</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
 For the Twelve Months Ended December 31, 2004  
 (\$000s)

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (Y)
			Sch. C-1	
<b>Customer Account Expenses</b>				
Operation				
43	901	Supervision	16	17
44	902	Meter Reading Expenses	7,065	7,255
45	903	Customer Records & Collection Expenses	10,984	11,425
46	904	Uncollectible Accounts	1,440	1,882
47	905	Misc. Customers Account Expenses	646	1,209
48		<b>Total Customer Account Expenses</b>	<u>20,151</u>	<u>21,787</u>
<b>Customer Service &amp; Informational Expenses</b>				
Operation				
49	907	Supervision	40	40
50	908	Customers Assistance Expenses	393	440
51	909	Informational & Instructional Expenses	864	866
52	910	Misc. Customer Service & Informational Exp.	33	33
53		<b>Total Customer Serv. &amp; Informational Exp.</b>	<u>1,330</u>	<u>1,379</u>
<b>Administrative &amp; General Expenses</b>				
Operation				
54	920	Administrative & General Salaries	18,971	19,264
55	921	Office Supplies & Expenses	7,195	7,279
56	922	Administrative Exp. Transferred - Credit	(891)	(891)
57	923	Outside Services Employed	10,270	10,853
58	924	Property Insurance	1,241	1,241
59	925	Injuries & Damages	6,604	6,614
60	926	Employee Pensions & Benefits	19,097	19,718
61	927	Franchise Requirements	8,648	0
62	928	Regulatory Commission Expenses	3,217	4,140
63	929	Duplicate Charges - Credit	(8,646)	0
64	930.1	General Advertising Expenses	811	828
65	930.2	Miscellaneous General Expenses	3,270	1,795
66	931	Rents	6,431	6,431
67		<b>Total Operation</b>	<u>76,219</u>	<u>77,273</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
 For the Twelve Months Ended December 31, 2004  
 (\$000s)

First Revised Schedule C-2  
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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (Y)
			Sch. C-1	
68	935	Maintenance Maintenance of General Plant	816	827
69		Total Administrative & General Expenses	<u>77,035</u>	<u>78,100</u>
		<b>Depreciation and Amortization Expense</b>		
70	403	Electric Distribution Plant	43,550	72,758
71	403	Electric General Plant	3,405	6,702
72	404	Electric Intangible Plant	929	929
73		Total Depreciation & Amortization Expense	<u>47,884</u>	<u>80,390</u>
74	408	Taxes Other Than Income Taxes	<u>40,814</u>	<u>33,595</u>
75		Operating Expense Before Income Taxes	<u>278,711</u>	<u>322,031</u>
76		Operating Income Before Income Taxes	<u>\$ 85,974</u>	<u>\$ 34,120</u>

To Sch. C-1, Col. (E)

AmerenIP  
**Adjustment to Operating Income and Expenses: Weather Normalization**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Account No. (A)	Account Description (B)	Delivery Service Revenues (C)	Reference (D)
1	440	Residential Sales	\$ (1,068)	WPC-2.1, Col. (D), Line 1 + WPC-2.1 Col. (D), Line 2
2	442	Small Commercial Sales	85	WPC-2.1, Col. (D), Line 3 + WPC-2.1 Col. (D), Line 4
3		Total Weather Adjustment	<u>\$ (984)</u> To Sch. C-2, Col. (D)	

**EXPLANATION OF ADJUSTMENT**

Adjust electric distribution sales revenues for normal weather.

**AmerenIP**  
**Workpaper Supporting Weather Normalization Adjustment**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Rate Class (A)	Sales (kWh) (B)	Weatherization Rate/kWh (C)	Weatherization Adjustment (D)
1	DS-1 Summer	(93,866,102)	\$ 0.03203	\$ (3,007)
2	DS-1 Winter	97,019,834	0.01998	1,938
3	DS-2 Summer	(10,955,594)	0.02818	(309)
4	DS-2 Winter	23,980,694	0.01640	393
5	Total	<u>16,178,832</u> From Sch. E-4	From Sch. E-5	<u>\$ (984)</u> To Sch. C-2.1, Col. (C)

AmerenIP  
**Adjustment to Operating Income and Expenses: Elimination of Pass Through Taxes**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		Energy Assistance	\$ (7,550)	Sch. C-18, Col. (I), Line 12
2	408	Taxes Other Than Income Taxes	\$ (7,550)	
			<u>To Sch. C-2, Col. (E)</u>	

**EXPLANATION OF ADJUSTMENT**

To remove Pass Through Taxes

AmerenIP  
**Adjustment to Operating Income and Expenses: Annualized Labor**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	580-598	Electric Distribution	\$ 2,608	WPC-2.3a, Col. (E), Line 22
2	901-905	Customer Accounts	632	WPC-2.3a, Col. (E), Line 28
3	907-910	Customer Service and Information	3	WPC-2.3a, Col. (E), Line 33
4	920-935	Administrative & General	1,087	WPC-2.3a, Col. (E), Line 49
5		Total Pro Forma Labor Adjustment	<u>\$ 4,330</u>	
			To Sch. C-2, Col. (F)	

**EXPLANATION OF ADJUSTMENT**

Adjust operating expenses to reflect increase in labor costs.

AmerenIP  
**Workpaper Supporting Annualized Labor Adjustment**  
For the Twelve Months Ended December 31, 2006

<u>Line No.</u>	<u>Account No.</u> (A)	<u>Description</u> (B)	<u>Total Amount</u> (C)	<u>Percent to Distribution</u> (D)	<u>Distribution Amount</u> (E)
<b>Electric Distribution Expenses</b>					
Operation					
1	580	Operation Supervision & Engineering	\$ 189,897	100.00%	\$ 189,897
2	581	Load Dispatch	175,903	100.00%	175,903
3	582	Station Expenses	10,792	100.00%	10,792
4	583	Overhead Line Expenses	184,802	100.00%	184,802
5	584	Underground Line Expenses	87,085	100.00%	87,085
6	585	Street Lighting & Signal System Expenses	26,211	100.00%	26,211
7	586	Meter Expenses	491,844	100.00%	491,844
8	587	Customer Installation Expenses	18,075	100.00%	18,075
9	588	Miscellaneous Expenses	114,245	100.00%	114,245
10	589	Rents	0	100.00%	0
11		Total Operation	1,298,854		1,298,854
Maintenance					
12	590	Maintenance Supervision & Engineering	86,446	100.00%	86,446
13	591	Maintenance of Structures	10,504	100.00%	10,504
14	592	Maintenance of Station Equipment	323,076	100.00%	323,076
15	593	Maintenance of Overhead Lines	722,246	100.00%	722,246
16	594	Maintenance of Underground Lines	81,908	100.00%	81,908
17	595	Maintenance of Line Transformers	25,955	100.00%	25,955
18	596	Maintenance of Street Lights & Signal Sys.	44,705	100.00%	44,705
19	597	Maintenance of Meters	5,657	100.00%	5,657
20	598	Maintenance of Misc. Distribution Plt.	8,888	100.00%	8,888
21		Total Maintenance	1,309,384		1,309,384
22	580-598	Electric Distribution Expenses	2,608,237		2,608,237
<b>Customer Account Expenses</b>					
Operation					
23	901	Supervision	1,307	100.00%	1,307
24	902	Meter Reading Expenses	189,769	100.00%	189,769
25	903	Customer Records & Collection Expenses	440,724	100.00%	440,724
26	904	Uncollectible Accounts	0	100.00%	0

AmerenIP  
**Workpaper Supporting Annualized Labor Adjustment**  
 For the Twelve Months Ended December 31, 2006

<u>Line No.</u>	<u>Account No.</u> (A)	<u>Description</u> (B)	<u>Total Amount</u> (C)	<u>Percent to Distribution</u> (D)	<u>Distribution Amount</u> (E)
27	905	Misc. Customers Account Expenses	156	100.00%	156
28	901-905	Customer Account Expenses	631,956		631,956
		<b>Customer Service &amp; Informational Expenses</b>			
		Operation			
29	907	Supervision	177	100.00%	177
30	908	Customers Assistance Expenses	1,654	100.00%	1,654
31	909	Informational & Instructional Expenses	1,413	100.00%	1,413
32	910	Misc. Customer Service & Informational Exp.	0	100.00%	0
33	907-910	Customer Serv. & Informational Exp.	3,244		3,244

AmerenIP  
**Workpaper Supporting Annualized Labor Adjustment**  
 For the Twelve Months Ended December 31, 2006

Line No.	Account No. (A)	Description (B)	Total Amount (C)	Percent to Distribution (D)	Distribution Amount (E)
<b>Administrative &amp; General Expenses</b>					
Operation					
34	920	Administrative & General Salaries	1,002,586	95.938%	961,863
35	921	Office Supplies & Expenses	87,705	95.938%	84,143
36	922	Administrative Exp. Transferred - Credit	0	95.938%	0
37	923	Outside Services Employed	1,676	95.938%	1,608
38	924	Property Insurance	0	95.938%	0
39	925	Injuries & Damages	10,687	95.938%	10,253
40	926	Employee Pensions & Benefits	3	95.938%	3
41	927	Franchise Requirements	0	95.938%	0
42	928	Regulatory Commission Expenses	0	95.938%	0
43	929	Duplicate Charges - Credit	0	95.938%	0
44	930.1	General Expenses - Gen. Advertising	18,210	95.938%	17,470
45	930.2	General Expenses - Misc.	0	95.938%	0
46	931	Rents	0	95.938%	0
47		Total Operation	<u>1,120,867</u>		<u>1,075,340</u>
Maintenance					
48	935	Maintenance of General Plant	11,848	95.938%	11,367
49	920-935	Administrative & General Expenses	<u>1,132,715</u>		<u>1,086,706</u>
50		Total O&M and A&G Expenses	<u>\$ 4,376,152</u>		<u>\$ 4,330,144</u>
			WPA-2.3b, Col. (L)	WPA-5b, Col. (E), Line 38	To Sch. C-2.2, Col. (C)

AmerenIP  
**WORKPAPER SUPPORTING TOTAL ANNUALIZED LABOR ADJUSTMENT**  
 12 MONTHS ENDED DECEMBER 31, 2006

First Revised WPC-2.3b  
 Sponsored By: R. D. Stafford  
 Docket Number: 07-0587  
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Line No.	Account (A)	LABOR EXPENSE 12 MOS. ENDED 12/31/06 (B)	INCENTIVE COMPENSATN DISTRIBUTION YEAR 2006 (C)	LABOR EXPENSE EXCLUDING INCENT.COMP. (D)	PRO FORMA WAGE INCR. EFFECTIVE YEAR 2006 (E)	ANNUALIZED 2006 LABOR (F)	PRO FORMA WAGE INCR. EFFECTIVE 04/01/07 (G)	PRO FORMA WAGE INCR. EFFECTIVE 07/01/07 (H)	ANNUALIZED 2007 LABOR (I)
1	ELECTRIC DISTRIBUTION								
2	OPERATIONS ACCOUNTS:								
3	580 - SUPV & ENG	\$ 2,407,259	\$ 112,415	\$ 2,294,844	\$ 28,558	\$ 2,323,402	\$ 67,466	\$ 12,322	\$ 2,403,190
4	581 - LOAD DISP	2,264,086	126,861	2,137,225	23,357	2,160,582	74,972	-	2,235,554
5	582 - SUBSTATIONS	133,705	(507)	134,212	2,129	136,341	44	4,390	140,775
6	583 - O/H LINES	2,325,120	3,399	2,321,721	33,756	2,355,477	7,456	69,570	2,432,503
7	584 - U/G LINES	1,107,858	(836)	1,108,694	15,287	1,123,981	2,206	34,463	1,160,650
8	585 - STR. LIGHT EQP	324,034	(1,354)	325,388	5,218	330,606	38	10,709	341,353
9	586 - METERS	6,079,522	(15,384)	6,094,906	97,515	6,192,421	6,157	195,487	6,394,065
10	587 - CUST INSTALLS	224,028	(262)	224,290	3,533	227,823	395	7,034	235,252
11	588 - MISC	1,404,567	28,767	1,375,800	21,597	1,397,397	19,221	27,413	1,444,031
12	589 - RENTS	-	-	-	-	-	-	-	-
13	TOTAL DIST OPERATIONS	16,270,179	253,099	16,017,080	230,950	16,248,030	177,955	361,387	16,787,372
14	MAINTENANCE ACCOUNTS:								
15	590 - SUPV & ENG	\$ 1,105,930	\$ 59,105	\$ 1,046,825	\$ 12,031	\$ 1,058,856	\$ 35,066	\$ 1,570	\$ 1,095,492
16	591 - SUBST STRUCT	126,631	355	126,276	2,243	128,519	500	3,709	132,728
17	592 - SUBST EQUIP	4,048,537	10,697	4,037,840	59,763	4,097,603	15,658	118,507	4,231,768
18	593 - O/H LINES	9,398,403	33,512	9,364,891	112,297	9,477,188	40,809	269,788	9,787,785
19	594 - U/G LINES	1,056,573	811	1,055,762	13,430	1,069,192	2,975	31,962	1,104,129
20	595 - LINE TRNSFRMRS	321,971	(1,415)	323,386	5,104	328,490	-	10,676	339,166
21	596 - STR. LIGHT EQP	576,088	(648)	576,736	7,415	584,151	1,026	18,024	603,201
22	597 - METERS	70,138	(308)	70,446	1,115	71,561	-	2,326	73,887
23	598 - MISC	111,806	(359)	112,165	1,649	113,814	72	3,631	117,517
24	TOTAL DIST MAINT	16,816,077	101,750	16,714,327	215,047	16,929,374	96,106	460,192	17,485,672
25	TOTAL DISTRIBUTION	33,086,256	354,849	32,731,407	445,997	33,177,404	274,061	821,579	34,273,044

AmerenIP  
**WORKPAPER SUPPORTING TOTAL ANNUALIZED LABOR ADJUSTMENT**  
 12 MONTHS ENDED DECEMBER 31, 2006

First Revised WPC-2.3b  
 Sponsored By: R. D. Stafford  
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Line No.	Account (A)	LABOR EXPENSE 12 MOS. ENDED <u>12/31/06</u> (B)	INCENTIVE COMPENSATN DISTRIBUTION <u>YEAR 2006</u> (C)	LABOR EXPENSE EXCLUDING <u>INCENT.COMP.</u> (D)	PRO FORMA WAGE INCR. EFFECTIVE <u>YEAR 2006</u> (E)	ANNUALIZED 2006 <u>LABOR</u> (F)	PRO FORMA WAGE INCR. EFFECTIVE <u>04/01/07</u> (G)	PRO FORMA WAGE INCR. EFFECTIVE <u>07/01/07</u> (H)	ANNUALIZED 2007 <u>LABOR</u> (I)
26	CUSTOMER ACCOUNTS:								
27	901 - SUPV	\$ 13,996	\$ 784	\$ 13,212	\$ 349	\$ 13,561	\$ 471	\$ -	\$ 14,032
28	902 - METER READING	2,338,160	(6,443)	2,344,603	38,096	2,382,699	2,099	75,472	2,460,269
29	903 - CUST REC&COLL EXP	5,534,114	59,314	5,474,800	78,794	5,553,594	45,831	137,567	5,736,992
30	904 - UNCOLLECT ACCTS	-	-	-	-	-	-	-	-
31	905 - MISC CUST ACCT EXP	<u>2,295</u>	<u>129</u>	<u>2,166</u>	<u>3</u>	<u>2,169</u>	<u>75</u>	<u>-</u>	<u>2,244</u>
32	TOTAL CUST ACCOUNTS	7,888,565	53,784	7,834,781	117,242	7,952,023	48,476	213,038	8,213,537

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**WORKPAPER SUPPORTING TOTAL ANNUALIZED LABOR ADJUSTMENT**  
 12 MONTHS ENDED DECEMBER 31, 2006

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Line No.	Account (A)	LABOR EXPENSE 12 MOS. ENDED 12/31/06 (B)	INCENTIVE COMPENSATN DISTRIBUTION YEAR 2006 (C)	LABOR EXPENSE EXCLUDING INCENT.COMP. (D)	PRO FORMA WAGE INCR. EFFECTIVE YEAR 2006 (E)	ANNUALIZED 2006 LABOR (F)	PRO FORMA WAGE INCR. EFFECTIVE 04/01/07 (G)	PRO FORMA WAGE INCR. EFFECTIVE 07/01/07 (H)	ANNUALIZED 2007 LABOR (I)
33	CUSTOMER SERV & INFO:								
34	907 - SUPV	\$ 1,721	\$ 96	\$ 1,625	\$ 59	\$ 1,684	\$ 58	\$ -	\$ 1,742
35	908 - CUST ASST EXP	21,773	1,151	20,622	192	20,814	682	38	21,534
36	909 - INFO & INSTR ADVTSG	16,596	930	15,666	286	15,952	554	-	16,506
37	910 - MISCELLANEOUS	-	-	-	-	-	-	-	-
38	TOTAL CUST SERV & INFO	40,090	2,177	37,913	537	38,450	1,294	38	39,782
39	SALES:								
40	911 - SUPV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	912 - DEMO & SELNG EXP	309,302	16,938	292,364	2,677	295,041	10,008	215	305,264
42	913 - ADVERTISING	-	-	-	-	-	-	-	-
43	916 - MISC SALES EXP	-	-	-	-	-	-	-	-
44	TOTAL SALES	309,302	16,938	292,364	2,677	295,041	10,008	215	305,264
45	OPERATIONS ACCOUNTS:								
46	920 - A&G SALARIES	\$ 13,298,469	\$ 609,556	\$ 12,688,913	\$ 114,924	\$ 12,803,837	\$ 364,749	\$ 74,501	\$ 13,243,087
47	921 - OFC SUPPLIES & EXP	1,150,681	10,919	1,139,762	12,756	1,152,518	8,726	29,284	1,190,528
48	922 - A&G EXP TRSFD-CR	-	-	-	-	-	-	-	-
49	923 - OUTSIDE SRV EMPLD	21,112	886	20,226	265	20,491	537	163	21,191
50	924 - PROP INSURANCE	-	-	-	-	-	-	-	-
51	925 - INJ & DAMAGES	136,724	6,216	130,508	1,539	132,047	3,735	793	136,575
52	926 - EMPL PENS & BENFT	38	2	36	1	37	1	-	38
53	927 - FRANCH REQMTS	-	-	-	-	-	-	-	-
54	928 - REG COMM EXP	-	-	-	-	-	-	-	-
55	929 - DUPLIC CHRGS-CR	-	-	-	-	-	-	-	-
56	930 - GENERAL EXPENSE	239,626	10,890	228,736	2,209	230,945	6,530	1,390	238,865
57	931 - RENTS	-	-	-	-	-	-	-	-
58	TOTAL A&G OPERATIONS	14,846,650	638,469	14,208,181	131,694	14,339,875	384,278	106,131	14,830,284

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Line No.	<u>Account</u> (A)	LABOR EXPENSE 12 MOS. ENDED <u>12/31/06</u> (B)	INCENTIVE COMPENSATN DISTRIBUTION <u>YEAR 2006</u> (C)	LABOR EXPENSE EXCLUDING <u>INCENT.COMP.</u> (D)	PRO FORMA WAGE INCR. EFFECTIVE <u>YEAR 2006</u> (E)	ANNUALIZED 2006 <u>LABOR</u> (F)	PRO FORMA WAGE INCR. EFFECTIVE <u>04/01/07</u> (G)	PRO FORMA WAGE INCR. EFFECTIVE <u>07/01/07</u> (H)	ANNUALIZED 2007 <u>LABOR</u> (I)
59	MAINTENANCE ACCOUNTS:								
60	935 - MAINT OF GEN PLT	\$ 195,393	\$ 3,695	\$ 191,698	\$ 2,797	\$ 194,495	\$ 2,486	\$ 3,992	\$ 200,973
61	TOTAL A&G MAINT	195,393	3,695	191,698	2,797	194,495	2,486	3,992	200,973
62	TOTAL A&G	15,042,043	642,164	14,399,879	134,491	14,534,370	386,764	110,123	15,031,257

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Line No.	Account (A)	PRO FORMA WAGE INCR. EFFECTIVE <u>04/01/08</u> (J)	PRO FORMA WAGE INCR. EFFECTIVE <u>07/01/08</u> (K)	TOTAL PRO FORMA <u>INCREASE</u> (L)	PRO FORMA LABOR EXCL INCENT.COMP. <u>12/31/08</u> (M)
1	ELECTRIC DISTRIBUTION				
2	OPERATIONS ACCOUNTS:				
3	580 - SUPV & ENG	\$ 69,807	\$ 11,744	\$ 189,897	\$ 2,484,741
4	581 - LOAD DISP	77,574	-	175,903	2,313,128
5	582 - SUBSTATIONS	46	4,184	10,792	145,004
6	583 - O/H LINES	7,715	66,305	184,802	2,506,523
7	584 - U/G LINES	2,282	32,846	87,085	1,195,779
8	585 - STR. LIGHT EQP	40	10,206	26,211	351,599
9	586 - METERS	6,370	186,314	491,844	6,586,750
10	587 - CUST INSTALLS	409	6,704	18,075	242,365
11	588 - MISC	19,888	26,126	114,245	1,490,045
12	589 - RENTS	-	-	-	-
13	TOTAL DIST OPERATIONS	184,131	344,430	1,298,854	\$17,315,934
14	MAINTENANCE ACCOUNTS:				
15	590 - SUPV & ENG	\$ 36,283	\$ 1,496	\$ 86,446	\$ 1,133,271
16	591 - SUBST STRUCT	517	3,535	10,504	136,780
17	592 - SUBST EQUIP	16,202	112,946	323,076	4,360,916
18	593 - O/H LINES	42,224	257,128	722,246	10,087,137
19	594 - U/G LINES	3,078	30,462	81,908	1,137,670
20	595 - LINE TRNSFRMRS	-	10,175	25,955	349,341
21	596 - STR. LIGHT EQP	1,062	17,178	44,705	621,441
22	597 - METERS	-	2,217	5,657	76,103
23	598 - MISC	75	3,461	8,888	121,053
24	TOTAL DIST MAINT	99,441	438,598	1,309,384	\$18,023,711
25	TOTAL DISTRIBUTION	283,572	783,028	2,608,237	35,339,644

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Line No.	<u>Account</u> (A)	PRO FORMA WAGE INCR. EFFECTIVE <u>04/01/08</u> (J)	PRO FORMA WAGE INCR. EFFECTIVE <u>07/01/08</u> (K)	TOTAL PRO FORMA <u>INCREASE</u> (L)	PRO FORMA LABOR EXCL INCENT.COMP. <u>12/31/08</u> (M)
26	CUSTOMER ACCOUNTS:				
27	901 - SUPV	\$ 487	\$ -	\$ 1,307	\$ 14,519
28	902 - METER READING	2,172	71,930	189,769	2,534,371
29	903 - CUST REC&COLL EXP	47,421	131,112	440,724	5,915,525
30	904 - UNCOLLECT ACCTS	-	-	-	-
31	905 - MISC CUST ACCT EXP	<u>78</u>	<u>-</u>	<u>156</u>	<u>2,322</u>
32	TOTAL CUST ACCOUNTS	50,158	203,042	631,956	8,466,737

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Line No.	Account (A)	PRO FORMA WAGE INCR. EFFECTIVE 04/01/08 (J)	PRO FORMA WAGE INCR. EFFECTIVE 07/01/08 (K)	TOTAL PRO FORMA INCREASE (L)	PRO FORMA LABOR EXCL INCENT.COMP. 12/31/08 (M)
33	CUSTOMER SERV & INFO:				
34	907 - SUPV	\$ 60	\$ -	\$ 177	\$ 1,802
35	908 - CUST ASST EXP	706	36	1,654	22,276
36	909 - INFO & INSTR ADVTSG	573	-	1,413	17,079
37	910 - MISCELLANEOUS	-	-	-	-
38	TOTAL CUST SERV & INFO	1,339	36	3,244	41,157
39	SALES:				
40	911 - SUPV	\$ -	\$ -	\$ -	\$ -
41	912 - DEMO & SELLNG EXP	10,355	205	23,460	315,824
42	913 - ADVERTISING	-	-	-	-
43	916 - MISC SALES EXP	-	-	-	-
44	TOTAL SALES	10,355	205	23,460	315,824
45	OPERATIONS ACCOUNTS:				
46	920 - A&G SALARIES	\$ 377,407	\$ 71,005	\$ 1,002,586	\$ 13,691,499
47	921 - OFC SUPPLIES & EXP	9,029	27,910	87,705	1,227,467
48	922 - A&G EXP TRSFD-CR	-	-	-	-
49	923 - OUTSIDE SRV EMPLD	555	156	1,676	21,902
50	924 - PROP INSURANCE	-	-	-	-
51	925 - INJ & DAMAGES	3,864	756	10,687	141,195
52	926 - EMPL PENS & BENFT	1	-	3	39
53	927 - FRANCH REQMTS	-	-	-	-
54	928 - REG COMM EXP	-	-	-	-
55	929 - DUPLIC CHRGS-CR	-	-	-	-
56	930 - GENERAL EXPENSE	6,757	1,324	18,210	246,946
57	931 - RENTS	-	-	-	-
58	TOTAL A&G OPERATIONS	397,613	101,151	1,120,867	15,329,048

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**WORKPAPER SUPPORTING TOTAL ANNUALIZED LABOR ADJUSTMENT**  
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Line No.	<u>Account</u> (A)	PRO FORMA WAGE INCR. EFFECTIVE <u>04/01/08</u> (J)	PRO FORMA WAGE INCR. EFFECTIVE <u>07/01/08</u> (K)	TOTAL PRO FORMA <u>INCREASE</u> (L)	PRO FORMA LABOR EXCL. INCENT.COMP. <u>12/31/08</u> (M)
59	MAINTENANCE ACCOUNTS:				
60	935 - MAINT OF GEN PLT	\$ 2,573	\$ -	\$ 11,848	\$ 203,546
61	TOTAL A&G MAINT	2,573	-	11,848	203,546
62	TOTAL A&G	400,186	101,151	1,132,715	15,532,594

To WPC-2.3a, Col (C)

AmerenIP  
**Adjustment of Operating Income and Expenses: Storm Expense**  
For the Twelve Months Ended December 31, 2006  
(\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	583	Storm exceeding \$1 million in expense	\$2,402	WPC-2.4, Col. (F), line 31
2		Amortize over 5 years	480	
3		Test Year Expense	1,363	WPC-2.4, Col. (F), line 34
4		Pro Forma Adjustment Acct. 583	<u>(882)</u>	
5	593	Storm exceeding \$1 million in expense	\$19,859	WPC-2.4, Col. (F), line 32
6		Amortize over 5 years	3,972	
7		Test Year Expense	20,997	WPC-2.4, Col. (F), line 35
8		Pro Forma Adjustment Acct. 593	<u>(17,025)</u>	
9		Total Storm Expense Adjustment	<u>(17,908)</u>	To Sch. C-2, Col. (G)
10		Unamortized Portion Included in Rate Base		
11		Account 583	\$1,922	Line 1 - line 2
12		Account 593	15,887	Line 5 - line 6
13		Total Adjustment to Rate Base	<u>\$17,809</u>	
			To Sch. B-1 Col. (D), Line 46	

**EXPLANATION OF ADJUSTMENT**

To adjust for storms exceeding \$1 million in expense.

Ameren IP  
**Workpaper Supporting Storm Adjustment**  
For the Twelve Months Ended December 31, 2006

Line No.	Account (A)	Storm Date (B)	Year Expensed (C)	Amount (D)
1	583	2-Apr-06	2006	\$ 175,226
2	583	2-Apr-06	2007	-
3	593	2-Apr-06	2006	618,207
4	593	2-Apr-06	2007	-
5				<u>793,433</u>
6	583	19-Jul-06	2006	1,092,728
7	583	19-Jul-06	2007	190
8	593	19-Jul-06	2006	2,694,767
9	593	19-Jul-06	2007	9,199
10				<u>3,796,884</u>
11	583	30-Nov-06	2006	94,749
12	583	30-Nov-06	2007	636,110
13	593	30-Nov-06	2006	17,684,126
14	593	30-Nov-06	2007	(2,686,653)
15				<u>15,728,332</u>
16	583	13-Jan-07	2006	-
17	583	13-Jan-07	2007	-
18	593	13-Jan-07	2006	-
19	593	13-Jan-07	2007	-
20				<u>-</u>
21	583	24-Feb-07	2006	-
22	583	24-Feb-07	2007	403,009
23	593	24-Feb-07	2006	-
24	593	24-Feb-07	2007	1,539,654
25				<u>1,942,663</u>
26	583	Total	2006	1,362,703
27	583	Total	2007	1,039,309
28	593	Total	2006	20,997,100
29	593	Total	2007	(1,137,800)
30				<u>22,261,312</u>
31	583	Total		2,402,012
32	593	Total		19,859,300
33				<u>\$ 22,261,312</u>
34	583	Amount in Test Year 2006		1,362,703
35	593	Amount in Test Year 2006		20,997,100
36				<u>\$ 22,359,803</u>

To Sch 2.4, Col.  
(C)

AmerenIP  
**Adjustment to Operating Income and Expenses: Reliability Initiatives**  
For the Twelve Months Ended December 31, 2006  
(\$000s)

Line No.	Account No. (A)	Account Description (B)	Total (C)	Reference (D)
1	583	2008 Distribution Budget	\$ 10	WPC-2.5a, Col. G, Line 2
2	583	2006 Actual	146	WPC-2.5b, Col. G, Line 5
3	583	Overhead Line Expenses	<u>(136)</u>	
4	584	2008 Distribution Budget	9	WPC-2.5a, Col. G, Line 3
5	584	2006 Actual	81	WPC-2.5b, Col. G, Line 6
6	584	Underground Line Expenses	<u>(73)</u>	
7	585	2008 Distribution Budget	-	
8	585	2006 Actual	2	WPC-2.5b, Col. G, Line 9
9	585	Street Lighting and Signal System Expenses	<u>(2)</u>	
10	593	2008 Distribution Budget	13,415	WPC-2.5a, Col. G, Line 16
11	593	2006 Actual	133	WPC-2.5b, Col. G, Line 14
12	593	Maintenance of Overhead Lines	<u>13,282</u>	
13	594	2008 Distribution Budget	539	WPC-2.5a, Col. G, Line 18
14	594	2006 Actual	7	WPC-2.5b, Col. G, Line 15
15	594	Maintenance of Underground Lines	<u>532</u>	
16	596	2008 Distribution Budget	10	WPC-2.5a, Col. G, Line 19
17	596	2006 Actual	1	WPC-2.5b, Col. G, Line 16
18	596	Maintenance of Street Lighting and Signal Systems	<u>9</u>	
19	Total Pro Forma Adjustment		<u>\$ 13,613</u>	
			To Sch. C-2, Col. (H)	

**EXPLANATION OF ADJUSTMENT**

AmerenIP  
**Workpaper Supporting Reliability Initiatives Pro Forma Adjustment**  
 For the Twelve Months Ended December 31, 2006

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Line No.	Cost Category (A)	Corp (B)	Project (C)	Group (D)	Major (E)
<u>Budget 2008</u>					
1	OPEXP - Operating Expense	IPC - Illinois Power Company	C3205 - DISTRIBUTION SERVICES - POLE REPLAC	Circuit work	583
2	OPEXP - Operating Expense	IPC - Illinois Power Company	C3206 - DIST SVC LIGHTENING ARRESTERS		583
3	OPEXP - Operating Expense	IPC - Illinois Power Company	C3210 - DIST SVC CABLE REPLACEMENT		584
4	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	22242 - Seminary Street Sub Cir 112 Rebuild		593
5	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	22246 - Irwin St Sub Cir 191 & 192 Rebuild		593
6	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	22258 - Troy Grove Sub Cir 910 Rebuild		593
7	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	22260 - Sheridan Sub Cir 522 Rebuild		593
8	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	0K564 - IP Infrared Inspection		593
9	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	20609 - MUDDY IP TIE TO SIPC		593
10	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	22512 - FEEDER P52-306 RELOCATE-UPGRADE		593
11	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	22535 - CHAMPAIGN LINE 6617 - RECONFIGURE		593
12	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3021 - MULTIPLE DEVICE INTERRUPTIONS - IPC		593
13	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3022 - DEVICE INSPECTION PROGRAM - IPC		593
14	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3023 - IPC Misc. Reliability Wrk Under 50k		593
15	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3205 - DISTRIBUTION SERVICES - POLE REPLAC	Circuit work	593
16	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3206 - DIST SVC LIGHTENING ARRESTERS		593
17	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3210 - DIST SVC CABLE REPLACEMENT		594
18	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	0K562 - Clean 12kV underground system vaults		594
19	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	22412 - DEC-FORSYTH SWITCHING		596
20	Total				

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Line No.	Cost Category (A)	2008 Sum (F)	Account Total (G)
<u>Budget 2008</u>			
1	OPEXP - Operating Expense	\$ 8,441	\$ -
2	OPEXP - Operating Expense	1,503	9,944
3	OPEXP - Operating Expense	8,635	8,635
4	MTCEXP - Maintenance Expense	11,000	
5	MTCEXP - Maintenance Expense	1,000	
6	MTCEXP - Maintenance Expense	8,000	
7	MTCEXP - Maintenance Expense	12,000	
8	MTCEXP - Maintenance Expense	70,000	
9	MTCEXP - Maintenance Expense	50,473	
10	MTCEXP - Maintenance Expense	10,978	
11	MTCEXP - Maintenance Expense	2,500	
12	MTCEXP - Maintenance Expense	104,018	
13	MTCEXP - Maintenance Expense	123,388	
14	MTCEXP - Maintenance Expense	871,073	
15	MTCEXP - Maintenance Expense	12,143,404	
16	MTCEXP - Maintenance Expense	7,049	13,414,883
17	MTCEXP - Maintenance Expense	38,993	
18	MTCEXP - Maintenance Expense	500,000	538,993
19	MTCEXP - Maintenance Expense	9,905	9,905
20	Total	<u>\$ 13,982,361</u>	<u>\$ 13,982,361</u>

To Sch. C-2.5, Col (C)

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**Workpaper Supporting Reliability Initiatives Pro Forma Adjustment**  
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Line No.	Cost Category (A)	Corp (B)	Project (C)	Group (D)	Major (E)
	<u>Actual 2006</u>				
1	OPEXP - Operating Expense	IPC - Illinois Power Company	C3205 - DISTRIBUTION SERVICES - POLE REPLAC	Circuit Work	583
2	OPEXP - Operating Expense	IPC - Illinois Power Company	C3206 - DIST SVC LIGHTENING ARRESTERS		583
3	OPEXP - Operating Expense	IPC - Illinois Power Company	C3207 - DISTRIBUTION SERVICES - TAP FUSING		583
4	OPEXP - Operating Expense	IPC - Illinois Power Company	C3208 - SUB TRANS REMOTE AUTO SWTCHING		583
5	OPEXP - Operating Expense	IPC - Illinois Power Company	C3210 - DIST SVC CABLE REPLACEMENT		583
6	OPEXP - Operating Expense	IPC - Illinois Power Company	C3210 - DIST SVC CABLE REPLACEMENT		584
7	OPEXP - Operating Expense	IPC - Illinois Power Company	C3205 - DISTRIBUTION SERVICES - POLE REPLAC	Circuit Work	585
8	OPEXP - Operating Expense	IPC - Illinois Power Company	C3206 - DIST SVC LIGHTENING ARRESTERS		585
9	OPEXP - Operating Expense	IPC - Illinois Power Company	C3207 - DISTRIBUTION SERVICES - TAP FUSING		585
10	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3205 - DISTRIBUTION SERVICES - POLE REPLAC	Circuit Work	593
11	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3206 - DIST SVC LIGHTENING ARRESTERS		593
12	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3207 - DISTRIBUTION SERVICES - TAP FUSING		593
13	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3208 - SUB TRANS REMOTE AUTO SWTCHING		593
14	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3210 - DIST SVC CABLE REPLACEMENT		593
15	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3210 - DIST SVC CABLE REPLACEMENT		594
16	MTCEXP - Maintenance Expense	IPC - Illinois Power Company	C3205 - DISTRIBUTION SERVICES - POLE REPLAC	Circuit Work	596
17	Total				

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**Workpaper Supporting Reliability Initiatives Pro Forma Adjustment**  
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Line No.	Cost Category (A)	2006 Sum (F)	Account Total (G)
	<u>Actual 2006</u>		
1	OPEXP - Operating Expense	\$ 87,952	\$ -
2	OPEXP - Operating Expense	6,706.62	
3	OPEXP - Operating Expense	41,994.99	
4	OPEXP - Operating Expense	743.87	
5	OPEXP - Operating Expense	8,409.17	145,806.70
6	OPEXP - Operating Expense	81,219.60	81,219.60
7	OPEXP - Operating Expense	1,489.59	
8	OPEXP - Operating Expense	164.00	
9	OPEXP - Operating Expense	461.31	2,114.90
10	MTCEXP - Maintenance Expense	23,488.03	
11	MTCEXP - Maintenance Expense	39,711.49	
12	MTCEXP - Maintenance Expense	53,690.69	
13	MTCEXP - Maintenance Expense	15,858.50	
14	MTCEXP - Maintenance Expense	23.86	132,772.57
15	MTCEXP - Maintenance Expense	6,923.66	6,923.66
16	MTCEXP - Maintenance Expense	697.78	697.78
17	Total	<u>\$ 369,535</u>	<u>\$ 369,535</u> To Sch. C-2.5, Col (C)

AmerenIP  
**Adjustment to Operating Income and Expenses: Company Use of Fuels**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	588	Miscellaneous Expenses	<u>\$1,872</u> To Sch. C-2, Col. (I)	WPC-2.6, Col. (F), Line 3

**EXPLANATION OF ADJUSTMENT**  
 Reflect cost of Company Use of Fuel.

AmerenIP  
**Workpaper Supporting Company Use of Fuels Adjustment**  
For the Twelve Months Ended December 31, 2006

Line No.	Description (A)	Total KWH (B)	Electric Allocation (C)	Total Electric KWH (D)	Cost per KWH (E)	Pro Forma (F)
<b><u>ELECTRIC USAGE SUPPORTING ELECTRIC FACILITIES</u></b>						
1	Joint	34,584,871	63.84%	22,080,019	\$ 0.0692	\$ 1,528,941
<b><u>GAS USAGE SUPPORTING ELECTRIC FACILITIES</u></b>						
		Total Therms	Electric/ Gas Allocation	Total Electric Therms	Cost per Therm	Pro Forma
2	Joint	637,350	63.84%	406,903	0.8430	343,014
3						<b><u>\$ 1,871,955</u></b>
			Sch. WPA-5b, Col (E), Line 39			To Sch. C-2.6, Col (C), Line 1

**CALCULATION OF AVERAGE COST PER kWh**

4	\$ 65.20	2007 BGS-FP Composite Average Rate per MWH
5	1.062047	BGS-FP System Loss Multiplier
6	\$ 69.2455	Loss Adjusted BGS-FP Composite Average Rate per MWH
7	1,000	
8	<u>\$ 0.0692</u>	Cost per KWH

**CALCULATION OF AVERAGE COST PER THERM**

9	\$ 380,930,408	Purchased Gas - Form 21, page 709
10	451,882	Therms purchased(in thousands) - Form 21, page 708
11	842.99	Cost per Therm (in thousands)
12	1,000	
13	<u>\$ 0.8430</u>	Cost per Therm

AmerenIP  
**Adjustment to Operating Income and Expenses: Franchise Requirements**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Jurisdictional Allocator (D)	Electric Distribution Amount (E)	Reference (F)
1	588	Cash outlays per books	\$ 3	100%	\$ 3	WPC - 2.7
2		Free or discounted service	11,505	100%	11,505	
3		Total Account 588	<u>11,508</u>		<u>11,508</u>	
4	927	Eliminate per books balance	(9,015)	95.94%	(8,648)	Sch. C-4, Col. (G), Line 124
5	929	Eliminate per books balance	9,012	95.94%	8,646	Sch. C-4, Col. (G), Line 126
6		Total	<u>\$ 11,505</u>		<u>\$ 11,505</u>	

WPA-5b, Col. (E), Line 38 To Sch. C-2, Col. (J)

**EXPLANATION OF ADJUSTMENT**

Eliminate the credit in Account 927 which offsets Franchise Requirements

AmerenIP  
**Workpaper Supporting Franchise Requirements**  
 For the Twelve Months Ended December 31, 2006

Line No.	Account (A)	Amount (B)	
	Account 927		
1	Cash Outlays To Franchises	2,930	
2	Electricity Supplied To Franchises Without Charge	9,011,714	
3	Total Charges to 927	9,014,644	
	Account 929		
4	Free Service	(9,011,714)	Debit to 929
5	Total Charges to 929	(9,011,714)	
6	Difference Between 927 & 929	2,930	Cash Outlays To Franchises

AmerenIP  
**Adjustment to Operating Income and Expense: Tree Trimming**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	593	2008 Distribution Budget	\$ 18,188	WPC - 2.8, Col. (B), Line 41
2	593	2006 Actual	14,597	
3	593	Maintenance of Overhead Lines	<u>\$ 3,591</u>	
To Sch. C-2, Col. (K)				

**EXPLANATION OF ADJUSTMENT**

Adjust operating expenses to reflect increases in tree trimming expenses.

AmerenIP  
**Workpaper Supporting Tree Trimming**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Description (A)	Year
		2008 (B)
	02F - VEGETATION MGT - IL	
	ADMN - ADMINISTRATIVE SUPPORT & OTHER	
	LM - LABOR-MANAGEMENT	
1	CIL - Central Illinois Light Company	9.8
	Total LM - LABOR-MANAGEMENT	9.8
	Total ADMN - ADMINISTRATIVE SUPPORT & OTHER	9.8
	CCCM - CONTRIBUTION&MEMBERSHIP ADMIN	
	EC - CONTRACT SERVICES	
2	CIL - Central Illinois Light Company	10.0
3	CIP - Ameren CIPS	35.0
4	IPC - Illinois Power Company	80.0
5	Total EC - CONTRACT SERVICES	125.0
	Total CCCM - CONTRIBUTION&MEMBERSHIP ADMIN	125.0
	CCTT - REG. COMPLIANCE - VEG CONTROL	
	EC - CONTRACT SERVICES	
6	CIL - Central Illinois Light Company	16.0
7	CIP - Ameren CIPS	25.0
8	IPC - Illinois Power Company	51.0
9	Total EC - CONTRACT SERVICES	92.0
10	Total CCTT - REG. COMPLIANCE - VEG CONTROL	92.0
	FMMG - MOWING & GROUNDSKEEPING	
	EC - CONTRACT SERVICES	
11	CIL - Central Illinois Light Company	155.0
12	CIP - Ameren CIPS	350.0
13	IPC - Illinois Power Company	505.0
14	Total EC - CONTRACT SERVICES	1,010.0
15	Total FMMG - MOWING & GROUNDSKEEPING	1,010.0
	SOIP - T&D OPERATIONS - INSPECT	
	EC - CONTRACT SERVICES	
16	CIL - Central Illinois Light Company	12.0
17	CIP - Ameren CIPS	28.0
18	IPC - Illinois Power Company	40.0
19	Total EC - CONTRACT SERVICES	80.0

AmerenIP  
**Workpaper Supporting Tree Trimming**  
For the Twelve Months Ended December 31, 2006  
(\$000s)

Line No.	Description (A)	Year
		2008 (B)
20	Total SOIP - T&D OPERATIONS - INSPECT SOTT - T&D OPS - VEG. CONTROL	80.0
	80 - INDIVIDUAL EXPENSES	
21	CIL - Central Illinois Light Company	32.3
22	CIP - Ameren CIPS	50.0
23	IPC - Illinois Power Company	80.0
24	Total 80 - INDIVIDUAL EXPENSES	162.3
	EC - CONTRACT SERVICES	
25	CIL - Central Illinois Light Company	5,173.5
26	CIP - Ameren CIPS	15,211.0
27	IPC - Illinois Power Company	19,881.7
28	Total EC - CONTRACT SERVICES	40,266.2
	LM - LABOR-MANAGEMENT	
29	CIL - Central Illinois Light Company	197.2
30	CIP - Ameren CIPS	361.8
31	IPC - Illinois Power Company	579.4
32	UEC - AmerenUE	47.1
33	Total LM - LABOR-MANAGEMENT	1,185.4
	LU - LABOR-UNION	
34	CIL - Central Illinois Light Company	12.9
35	CIP - Ameren CIPS	23.6
36	IPC - Illinois Power Company	37.8
37	UEC - AmerenUE	70.0
38	Total LU - LABOR-UNION	144.3
39	Total SOTT - T&D OPS - VEG. CONTROL	41,758.2
40	Total 02F - VEGETATION MGT - IL	43,075.0
41	Total IPC distribution budget 2008 for rate case	18,187.7

AmerenIP  
**Adjustment to Operating Income and Expenses: Uncollectible Expenses**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		2006 Net Write-Offs	\$ 6,099	Sch. C-16, Col. (F), Lines 8 and 9
2		Delivery Service (DS) Ratio	<u>23.22%</u>	
3		DS Allocable Share of 2006 Net Write-Offs	\$ 1,416	
4		Percent Change in Revenues	32.86%	Docket Nos. 06-0071, 06-0071, 06-0072 (Consolidated), Appendix A, B, and C, Page 1, Col (i), line 25
5		Restated DS allocable share of 2006 Net Write-Offs	\$ 1,882	
6		Test Year Uncollectibles Expense	1,440	Sch. C-4, Col. (G), Line 96
7	904	Proforma Adjustment	<u>\$ 442</u>	Line 5 - Line 6
			<u>To Sch. C-2, Col. (L)</u>	

**EXPLANATION OF ADJUSTMENT**

Adjust operating expenses to reflect normalized level of uncollectible expenses

AmerenIP  
**Adjustment to Operating Income and Expenses: Interest on Customer Deposits**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		Jurisdictional Average Customer Deposits	\$11,249	Sch. B-13, Col. (B), Line 15
2		Interest Rate	<u>5.00%</u>	Sch. B-13, Col. (C), Line 1
3	905	Interest on Customer Deposits	<u>\$ 562</u> To Sch. C-2, Col. (M)	Sch. B-13, Col. (C), Line 15

**EXPLANATION OF ADJUSTMENT**

Adjust operating expenses to reflect interest paid on customer deposits.

AmerenIP  
**Adjustment to Operating Income and Expenses: Energy Toolkit**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	908	Implementation Costs	\$33	
2		Amortize over 3 Years	11	Line 2 Divided by 3
3		Ongoing Annual Costs	35	
4		Total Costs	46	Line 2 plus Line 3
5		Test Year Expense	0	
6	908	Pro Forma Adjustment	<u>\$46</u> To Sch. C-2, Col. (N)	Line 4 minus Line 5

**EXPLANATION OF ADJUSTMENT**

To adjust for expenses for the costs of implementation and operation of customer energy information system.

AmerenIP  
**Workpaper Supporting Energy Toolkit Adjustment**  
 For the Twelve Months Ended December 31, 2006

Line No.	Description	Test Year 2006 Total	
		Total Company	CIL Electric
<b>Account 908</b>			
1	Implementation Costs	\$ 195,700	\$ 32,617
2	Amortize over 3 years	65,233	10,872
3	Annual Costs	210,000	35,000
4	Total Costs	275,233	45,872
5	Test Year Expense	-	-
6	Pro Forma Adjustment	<u>\$ 275,233</u>	<u>\$ 45,872</u>

AmerenIP  
**Adjustment to Operating Income and Expenses: Supply Procurement Adjustment**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	920	Labor	\$ (385)	
2	920	Overheads	(153)	
3		Total	<u>(537)</u>	
4		Jurisdictional Allocator	<u>95.94%</u>	WPA-5b, Col. (E), Line 38
5		Electric Distribution Supply Procurement Pro Forma	<u>\$ (516)</u> To Sch. C-2, Col. (O)	Line 1 x Line 3

**EXPLANATION OF ADJUSTMENT**

Adjust operating expenses to reflect changes in supply procurement expenses

AmerenIP  
**Adjustment to Operating Income and Expenses: Acquisition Cost Savings**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		Acquisition Cost Savings	\$ (154) <u>To Sch. C-2, Col. (P)</u>	WPC-2.13, Col. (K), line 18

**EXPLANATION OF ADJUSTMENT**

Adjust operating expenses to reflect acquisition related synergy savings.

AmerenIP  
**Workpaper Supporting Acquisition Cost Savings**  
For the Twelve Months Ended December 31, 2006  
(\$000s)

First Revised WPC-2.13  
Sponsored By: R. D. Stafford  
Docket Number: 07-0587  
Page 1 of 4

Line No.	Description (A)	Account No. (B)	USOA Classification (C)	Original Savings Amount (D)	Realized Amount (E)	Savings Already in Test Year (F)
1	Transition IP's Electric Control Area & Transmission Ops	561	Oper&Maint	\$ (2,800)	\$ (2,800)	\$ (2,800)
2	Implement Ameren's speciality crew approach to Veg. Mgmt.	593	Oper&Maint	(1,500)	(1,500)	(1,500)
3	Realign Construction Contracting Practices	582-584	Oper&Maint	(2,600)	(400)	(400)
4	Reorganize Field Operations	580/590	Oper&Maint	(6,000)	(7,200)	(7,200)
5	Consolidate Supply Chain and Convert IP to Ameren	588	Oper&Maint	(1,800)	(1,800)	(1,800)
6	Convert IP to Ameren's Customer Systems	903	Cust Accts	(4,500)	(4,500)	(4,500)
7	Roll Out Ameren Safety Process	920	Adm & Gen	(500)	(500)	(500)
8	Consolidate Legal and Corporate Secretary Services	920	Adm & Gen	(2,200)	(2,200)	(2,200)
9	Consolidate Regulatory policy and Planning	920	Adm & Gen	(450)	(450)	(450)
10	Combine Help Desk and Desktop Services	920	Adm & Gen	(800)	(800)	(800)
11	Consolidate IP and Ameren Mainframe Operations	920	Adm & Gen	(2,000)	(3,676)	(3,676)
12	Consolidate Non-Mainframe IT Operations	920	Adm & Gen	(1,400)	(1,400)	(1,131)
13	Consolidate Financial Reporting Systems	920	Adm & Gen	(800)	(2,500)	(2,500)
14	All Other	920	Adm & Gen	(3,250)	(8,950)	(8,950)
15	Convert IP to Ameren's Claims Process	925	Adm & Gen	(450)	(450)	(450)
16	Consolidate IP and Ameren Insurance Programs	925	Adm & Gen	(1,200)	(2,492)	(2,492)
17	Adopt Ameren's Spill Prevention Program	N/A	N/A	(500)	-	-
18	Total			<u>\$ (32,750)</u>	<u>\$ (41,618)</u>	<u>\$ (41,349)</u>

IP Merger Case  
Docket No. 04-0294

Sch. C-22, Col. F

Testimony by  
Robert Porter

AmerenIP  
**Workpaper Supporting Acquisition Cost Savings**  
For the Twelve Months Ended December 31, 2006  
(\$000s)

Line No.	Description (A)	Account No. (B)	USOA Classification (C)	Original Savings Amount (D)	Unrealized Savings (G)	Unrealized Savings Allocated to Gas (H)
1	Transition IP's Electric Control Area & Transmission Ops	561	Oper&Maint	\$ (2,800)	\$ -	\$ -
2	Implement Ameren's speciality crew approach to Veg. Mgmt.	593	Oper&Maint	(1,500)	-	-
3	Realign Construction Contracting Practices	582-584	Oper&Maint	(2,600)	-	-
4	Reorganize Field Operations	580/590	Oper&Maint	(6,000)	-	-
5	Consolidate Supply Chain and Convert IP to Ameren	588	Oper&Maint	(1,800)	-	-
6	Convert IP to Ameren's Customer Systems	903	Cust Accts	(4,500)	-	-
7	Roll Out Ameren Safety Process	920	Adm & Gen	(500)	-	-
8	Consolidate Legal and Corporate Secretary Services	920	Adm & Gen	(2,200)	-	-
9	Consolidate Regulatory policy and Planning	920	Adm & Gen	(450)	-	-
10	Combine Help Desk and Desktop Services	920	Adm & Gen	(800)	-	-
11	Consolidate IP and Ameren Mainframe Operations	920	Adm & Gen	(2,000)	-	-
12	Consolidate Non-Mainframe IT Operations	920	Adm & Gen	(1,400)	(269)	(109)
13	Consolidate Financial Reporting Systems	920	Adm & Gen	(800)	-	-
14	All Other	920	Adm & Gen	(3,250)	-	-
15	Convert IP to Ameren's Claims Process	925	Adm & Gen	(450)	-	-
16	Consolidate IP and Ameren Insurance Programs	925	Adm & Gen	(1,200)	-	-
17	Adopt Ameren's Spill Prevention Program	N/A	N/A	(500)	-	-
18	Total			<u>\$ (32,750)</u>	<u>\$ (269)</u>	<u>\$ (109)</u>

IP Merger Case

Docket No. 04-0294

Testimony by Robert Porter

WPA-5a, Col. (F), Line 10

AmerenIP  
**Workpaper Supporting Acquisition Cost Savings**  
For the Twelve Months Ended December 31, 2006  
(\$000s)

First Revised WPC-2.13  
Sponsored By: R. D.Stafford  
Docket Number: 07-0587  
Page 3 of 4

Line No.	Description (A)	Account No. (B)	USOA Classification (C)	Original Savings Amount (D)	Unrealized Savings Allocated to Electric (I)	Distribution Allocation (J)
1	Transition IP's Electric Control Area & Transmission Ops	561	Oper&Maint	\$ (2,800)	\$ -	
2	Implement Ameren's speciality crew approach to Veg. Mgmt.	593	Oper&Maint	(1,500)	-	
3	Realign Construction Contracting Practices	582-584	Oper&Maint	(2,600)	-	
4	Reorganize Field Operations	580/590	Oper&Maint	(6,000)	-	
5	Consolidate Supply Chain and Convert IP to Ameren	588	Oper&Maint	(1,800)	-	
6	Convert IP to Ameren's Customer Systems	903	Cust Accts	(4,500)	-	
7	Roll Out Ameren Safety Process	920	Adm & Gen	(500)	-	
8	Consolidate Legal and Corporate Secretary Services	920	Adm & Gen	(2,200)	-	
9	Consolidate Regulatory policy and Planning	920	Adm & Gen	(450)	-	
10	Combine Help Desk and Desktop Services	920	Adm & Gen	(800)	-	
11	Consolidate IP and Ameren Mainframe Operations	920	Adm & Gen	(2,000)	-	
12	Consolidate Non-Mainframe IT Operations	920	Adm & Gen	(1,400)	(160)	95.94%
13	Consolidate Financial Reporting Systems	920	Adm & Gen	(800)	-	
14	All Other	920	Adm & Gen	(3,250)	-	
15	Convert IP to Ameren's Claims Process	925	Adm & Gen	(450)	-	
16	Consolidate IP and Ameren Insurance Programs	925	Adm & Gen	(1,200)	-	
17	Adopt Ameren's Spill Prevention Program	N/A	N/A	(500)	-	
18	Total			<u>\$ (32,750)</u>	<u>\$ (160)</u>	

IP Merger Case  
Docket No. 04-  
0294

WPA-5b, Col.  
(E), Line 38



AmerenIP  
**Adjustment to Operating Income and Expenses: Reliability Audit**  
For the Twelve Months Ended December 31, 2006  
(\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	923	Total Reliability Audit Expenses	\$ 1,817	WPC-2.14a, Col. (C), line 10
2		Amortize over 3 years	606	Line 1 divided by 3
3		Test Year Expense	-	WPC-2.14a, Col. (C), line 12
4		Total Adjustment	<u>606</u>	
5		Jurisdictional Allocator	<u>95.94%</u>	WPA-5b, Col. (E), Line 38
6		Pro Forma Adjustment Acct. 923	<u>\$ 581</u>	Line 4 x Line 5
			<u>To Sch. C-2, Col. (Q)</u>	

**EXPLANATION OF ADJUSTMENT**

AmerenIP  
**Workpaper Supporting Reliability Audit Pro Forma Adjustment**  
For the Twelve Months Ended December 31, 2006

Line No.	Account Description (A)	Total Company (B)	IP (C)
<u>Test Year 2006</u>			
1	Allocation:		50.90%
	Staff Audit		
2	Total	\$ 2,897,880	\$ 1,475,021
3	Leased Office Space for Auditors	33,000	16,797
	Company Consultant Support		
4	Diagnostic Review and Risk Assessment	235,000	119,615
5	Audit Orientation	3,000	1,527
6	Interview Preparation	18,000	9,162
7	Data Request Response Training	3,000	1,527
8	Other Activities	30,000	15,270
9	Ongoing Audit Assistance (est 35 weeks)	350,000	178,150
10	Total		<u>\$ 1,817,069</u>
11	Amortize over 3 years		605,690
12	Test Year Expense		-
13	Pro Forma Adjustment Acct. 923		<u><u>\$ 605,690</u></u>

AmerenIP  
**Adjustment to Operating Income and Expenses: Annualized Employee Pension & Benefit**  
 For the Twelve Months Ended December 31, 2006  
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	926	Employee Benefits	\$ 2,613	WPC-2.15a, Col. (I), Line 15
2	926	Pensions	<u>(1,965)</u>	WPC-2.15b, Col. (H), Line 6
3		Total	647	Line 1 + Line 2
4		Jurisdictional Allocator	<u>95.94%</u>	WPA-5b, Col. (E), Line 38
5	926	Electric Distribution Benefit & Pension Pro Forma	<u>\$ 621</u>	Line 3 x Line 4
			<u>To Sch. C-2, Col. (R)</u>	

**EXPLANATION OF ADJUSTMENT**

Adjust operating expenses to reflect increases in pensions and benefits costs

AmerenIP  
**PRO FORMA EMPLOYEE BENEFITS (EXCLUDING PENSIONS)**  
 12 MONTHS ENDED 12/31/06

First Revised WPC-2.15a  
 Sponsored By: R. D. Stafford  
 Docket Number: 07-0587  
 Page 1 of 2

Line No.	Account (A)	ELECTRIC (B)	YEAR 2007 (BUDGET)				
			12 MONTHS ENDED 12/31/2006 (C)	CONSTRUCTION (D)	NET O & M (E)	TOTAL (F)	CONSTRUCTION (G)
1	IP-926-014-WB-BDVM (1)	DENTAL & OPTICAL - MANAGEMENT	\$ 22,335	\$ 8,009	\$ 14,326	\$ 23,983	\$ 8,087
2	IP-926-015-WB-B401	401-K MATCHING CONTRIBUTIONS	1,989,287	713,323	1,275,964	2,498,887	842,646
3	IP-926-019-WB-BNQP	GROUP INS. - RETIRED	0	0	0	0	0
4	IP-926-019-WB-BLIA	GROUP INS. - RETIRED	0	0	0	0	0
5	IP-926-019-FA-B106	FAS - 106	16,125,402	5,782,286	10,343,116	15,433,612	5,204,347
6	IP-926-020-WB-BLIA	GROUP INS. PREMIUM	302,816	108,584	194,232	257,975	86,991
7	IP-926-022-WB-BMIC (2)	MAJOR MEDICAL EXP.	5,671,409	2,033,668	3,637,741	8,663,812	2,921,512
8	IP-926-023-WB-BLIA	ACC. DEATH & DISMEM.	0	0	0	0	0
9	IP-926-024-WB-BDVC (2)	DENTAL & OPTICAL 1455	94,339	33,828	60,511	144,115	48,597
10	IP-926-025-WB-BDVC (2)	DENTAL 1439, 649 & 309	0	0	0	0	0
11	IP-926-026-WB-BMIM (1)	GRP. MAJ. MED. - MGMT.	2,204,504	790,496	1,414,008	2,367,194	798,238
12	IP-926-027-WB-BPAD	GRP. MAJ. MED. ADMN.	0	0	0	0	0
13	IP-926-030-(269)	MEDICAL SAL. & EXP.	0	0	0	0	0
14	IP-926-062-WB-BDIA	LONG-TERM DISABILITY	399,812	143,366	256,446	497,651	167,813
15	TOTAL ELECTRIC EMPLOYEE BENEFITS		\$ 26,809,904	\$ 9,613,560	\$ 17,196,344	\$ 29,887,229	\$ 10,078,231
16	TOTAL COMPANY EMPLOYEE BENEFITS		\$ 37,524,488	\$ 13,306,620	\$ 24,217,868	\$ 41,579,730	\$ 13,949,108

NOTE: AMOUNTS TRANSFERRED TO CONSTRUCTION IN ACCOUNT IP-926-081-AC-ACOS

(1) Budgeted Management Dental & Vision expense is included in Major Medical activity code BMIM for budget year 2007. Allocation of BMIM budget will be based on year 2006 actual charges to ACTV codes BDVM (mgt. dntl.vsn.) and BMIM (mgt. maj.med.).

(2) Budgeted Contract Dental & Vision expense is included in Major Medical activity code BMIC for budget year 2007. Allocation of BMIC budget will be based on year 2006 actual charges to ACTV codes BDVC (contract dntl.vsn.) and BMIC (contract maj.med.).

AmerenIP  
**PRO FORMA EMPLOYEE BENEFITS (EXCLUDING PENSIONS)**  
 12 MONTHS ENDED 12/31/06

First Revised WPC-2.15a  
 Sponsored By: R. D. Stafford  
 Docket Number: 07-0587  
 Page 2 of 2

Line No.	Account (A)	F)	
		NET O & M (H)	PRO FORMA INCREASE (I)
1	IP-926-014-WB-BDVM (1)	\$ 15,896	\$ 1,570
2	IP-926-015-WB-B401	1,656,241	380,277
3	IP-926-019-WB-BNQP	0	0
4	IP-926-019-WB-BLIA	0	0
5	IP-926-019-FA-B106	10,229,265	(113,851)
6	IP-926-020-WB-BLIA	170,984	(23,248)
7	IP-926-022-WB-BMIC (2)	5,742,300	2,104,559
8	IP-926-023-WB-BLIA	0	0
9	IP-926-024-WB-BDVC (2)	95,518	35,007
10	IP-926-025-WB-BDVC (2)	0	0
11	IP-926-026-WB-BMIM (1)	1,568,956	154,948
12	IP-926-027-WB-BPAD	0	0
13	IP-926-030-(269)	0	0
14	IP-926-062-WB-BDIA	<u>329,838</u>	<u>73,392</u>
15	TOTAL ELECTRIC EMPLOYEE BENEFITS	\$ 19,808,998	\$ 2,612,654
16	TOTAL COMPANY EMPLOYEE BENEFITS	<u>\$ 27,630,622</u>	<u>\$ 3,412,754</u>

NOTE: AMOUNTS TRANSFERRED TO COM

(1) Budgeted Management Dental & Vision expen  
 BDVM (mgt. dntl.vsn.) and BMIM (mg

(2) Budgeted Contract Dental & Vision expense is  
 BDVC (contract dntl.vsn.) and BMIC (

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**PRO FORMA PENSIONS**  
 12 MONTHS ENDED 12/31/06

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Line No.	ELECTRIC (A)	12 MOS. ENDED			YEAR 2007 (BUDGET)		
		12/31/2006 (B)	CONSTRUCTION (C)	NET O & M (D)	TOTAL (E)	CONSTRUCTION (F)	NET O & M (G)
1	IP-926-091-WP-BPPA RETIREMENT PLAN	\$ 14,348,706	\$ 4,317,608	\$ 10,031,098	\$ 11,693,037	\$ 3,644,163	\$ 8,048,874
2	IP-926-097-WP-BNQP SUPPLEMENTAL EXCESS	86,375	25,991	60,384	117,725	36,689	81,036
3	IP-926-096-WP-BNQP BOARD OF DIRECTORS	0	0	0	0	0	0
4	IP-926-090-WP-BNQP OTHER PENSION PLANS	0	0	0	0	0	0
5	IP-926-097-WB-BNQP DEF. COMP.-SURV. BENEF.	5,436	1,636	3,800	0	0	0
6	TOTAL ELECTRIC	14,440,517	4,345,235	10,095,282	11,810,762	3,680,852	8,129,910
	<b>GAS</b>						
7	IP-926-091-WP-BPPA RETIREMENT PLAN	4,672,081	1,600,348	3,071,733	3,807,369	1,350,580	2,456,789
8	IP-926-097-WP-BNQP SUPPLEMENTAL EXCESS	28,120	9,632	18,488	38,326	13,595	24,731
9	IP-926-096-WP-BNQP BOARD OF DIRECTORS	0	0	0	0	0	0
10	IP-926-090-WP-BNQP OTHER PENSION PLANS	0	0	0	0	0	0
11	IP-926-097-WB-BNQP DEF. IPMP.-SURV. BENEF.	1,770	606	1,164	0	0	0
12	TOTAL GAS	4,701,971	1,610,586	3,091,385	3,845,695	1,364,175	2,481,520
13	TOTAL PENSIONS TO OPER. & MAIN.	\$ 19,142,488	\$ 5,955,821	\$ 13,186,667	\$ 15,656,457	\$ 5,045,027	\$ 10,611,430
	PENSION EXPENSE:	12mtd 12/06 actual					FUNCT. OF TRANS
14	BPPA (RETIREMENT PLAN)	\$ 19,020,787			\$ 15,500,406		CONST. (BUDGET)
15	BNQP (SUPPLEMENTAL EXCESS)	114,495			156,051		ELECTRIC
16	BNQP (BOARD OF DIRECTORS)	0			0		GAS
17	BNQP (OTHER PENSION PLANS)	0			0		
18	BNQP (DEF.COMP.-SURV.BENEF.)	7,206			0		
19	TOTAL PENSIONS BY ACTIVITY CODE	\$ 19,142,488			\$ 15,656,457		

NOTE: AMOUNTS TRANSFERRED TO CONSTRUCTION IN ACCOUNTS XX-926-092-AC-ACOS

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**PRO FORMA PENSIONS**  
 12 MONTHS ENDED 12/31/06

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<u>Line No.</u>	<u>ELECTRIC</u> (A)	<u>PRO FORMA INCREASE (DECREASE)</u> (H)
1	IP-926-091-WP-BPPA RETIREMENT PLAN	\$ (1,982,224)
2	IP-926-097-WP-BNQP SUPPLEMENTAL EXCESS	20,652
3	IP-926-096-WP-BNQP BOARD OF DIRECTORS	0
4	IP-926-090-WP-BNQP OTHER PENSION PLANS	0
5	IP-926-097-WB-BNQP DEF. COMP.-SURV. BENEF.	<u>(3,800)</u>
6	TOTAL ELECTRIC	(1,965,372)
 <u>GAS</u> 		
7	IP-926-091-WP-BPPA RETIREMENT PLAN	(614,944)
8	IP-926-097-WP-BNQP SUPPLEMENTAL EXCESS	6,243
9	IP-926-096-WP-BNQP BOARD OF DIRECTORS	0
10	IP-926-090-WP-BNQP OTHER PENSION PLANS	0
11	IP-926-097-WB-BNQP DEF. IPMP.-SURV. BENEF.	<u>(1,164)</u>
12	TOTAL GAS	(609,865)
13	TOTAL PENSIONS TO OPER. & MAIN.	<u>\$ (2,575,237)</u>
 PENSION EXPENSE:		
14	BPPA (RETIREMENT PLAN)	REFER TO T 089)
15	BNQP (SUPPLEMENTAL EXCESS)	72.96%
16	BNQP (BOARD OF DIRECTORS)	<u>27.04%</u>
17	BNQP (OTHER PENSION PLANS)	
18	BNQP (DEF.COMP.-SURV.BENEF.)	100.00%
19	TOTAL PENSIONS BY ACTIVITY CODE	

NOTE: AMOUNTS TRANSFERRED TO CONSTRUCTION IN ACC