

AmerenIP
Jurisdictional Operating Income Summary
For the Twelve Months Ended December 31, 2008
(000s)

Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)	Summary of Adjustments to Test Year Revenues and Expenses (D)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (E)
1		Gas Service Revenues			
2	480	Residential Sales	\$ 419,954	\$ -	\$ 419,954
3	481	Small (or Commercial) Sales	168,595	-	168,595
4	481	Large (or Industrial) Sales	34,773	-	34,773
5	482	Other Sales to Public Authorities	1,553	-	1,553
6	484	Interdepartmental Sales	-	-	-
7		Total Sales to Ultimate Customers	<u>624,875</u>	<u>-</u>	<u>624,875</u>
8	483	Sales for Resale	176	-	176
9		Total Natural Gas Service Revenues	<u>625,051</u>	<u>-</u>	<u>625,051</u>
10		Revenues from Manufactured Gas	-	-	-
11		Total Gas Service Revenues	<u>625,051</u>	<u>-</u>	<u>625,051</u>
12		Other Operating Revenues			
13	485	Intracompany Transfers	-	-	-
14	487	Forfeited Discounts	2,509	-	2,509
15	488	Miscellaneous Service Revenues	521	-	521
16	489.1	Rev. From Trans. Of Gas of other through gathering facilities	-	-	-
17	489.2	Rev. From Trans. Of Gas of other through transmission facilities	-	-	-
18	489.3	Rev. From Trans. Of Gas of other through distribution facilities	11,659	-	11,659
19	489.4	Rev. from storing gas to others	-	-	-
20	490	Sales of Prod. Ext. from Natural Gas	-	-	-
21	491	Rev. from Natural Gas Proc. By Others	-	-	-
22	492	Incidental Gasoline and Oil Sales	-	-	-
23	493	Rent from Gas Property	2,620	-	2,620
24	494	Indepartmental Rents	-	-	-
25	495	Other Gas Revenues	(5,391)	-	(5,391)
26		Total Other Operating Revenues	<u>11,917</u>	<u>-</u>	<u>11,917</u>
27		Total Gas Operating Revenues	<u>636,968</u>	<u>(465,777)</u>	<u>171,192</u>
28	496	Less Provision for Rate Refunds	<u>(21,535)</u>	<u>21,535</u>	<u>-</u>
29		Total Gas Operating Revenues Net of Provision for Refunds	<u>615,433</u>	<u>(444,242)</u>	<u>171,192</u>
30		Production Expenses			
31		Manufactured Gas production			
32		Natural Gas Products Extraction			
33		Operation			
34	803	Natural Gas Transmission Line Purchases	-	-	-
35	804	Natural Gas City Gate Purchases	458,888	(458,888)	-

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36	804.1	Liquefied Natural Gas Purchases	-	-	-
37	805	Other Gas Purchases	-	-	-
38	805.1	Purchased Gas Cost Adjustments	6,331	(6,331)	-
39		Total Purchased Gas	465,219	(465,219)	-
40	806	Exchange Gas	-	-	-
41		Purchased Gas Expenses	-	-	-
42	807.1	Well Expenses - Purchased Gas	-	-	-
43	807.2	Operation of Purchased Gas Measuring Stations	-	-	-
44	807.3	Maintenance of Purchased Gas Measuring Stations	-	-	-
45	807.4	Purchased Gas Calculations Expense	-	-	-
46	807.5	Other Purchased Gas Expenses	983	138	1,121
47		Total Purchased Gas Expense	983	138	1,121
48	808.1	Gas Withdrawn from Storage - Debit	159,214	(159,214)	-
49	808.2	Gas Delivered to Storage - Credit	(168,080)	168,080	-
50	809.1	Withdrawals of Liquefied Natural Gas for Processing - Credit	-	-	-
51	809.2	Deliveries of Natural Gas for Processing	-	-	-
52		Gas Used in Utility Operations	-	-	-
53	810	Gas Used for Compressor Station Fuel - Credit	-	-	-
54	811	Gas Used for Products Extraction - Credit	-	-	-
55	812	Gas Used for Other Utility Operations - Credit	-	-	-
56		Total Gas Used in Utility Operations - Credit	-	-	-
57	813	Other Gas Supply Expenses	6	-	6
58		Total Other Gas Supply Expenses	457,342	(456,215)	1,127
59		Total Natural Gas Production Expenses	457,342	(456,221)	1,121
60		Natural Gas Storage, Terminaling, and Processing Expenses			
61		Operations			
62	814	Operation, Supervision, and Engineering	488	29	517
63	815	Maps and Records	-	-	-
64	816	Wells Expenses	363	8	371
65	817	Lines Expenses	30	2	33
66	818	Compressor Station Expenses	236	14	251
67	819	Compression Station Fuel and Power	-	-	-
68	820	Measuring and Regulating Station Expenses	42	3	45
69	821	Purification Expenses	269	17	285

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70	822	Exploration and Development	-	-	-
71	823	Gas Losses	(4,394)	4,395	1
72	824	Other Expenses	624	13	636
73	825	Storage Well Royalties	104	-	104
74	826	Rents	33	-	33
75		Total Operations	<u>(2,205)</u>	<u>4,481</u>	<u>2,276</u>
76		Maintenance			
77	830	Maintenance Supervision and Engineering	45	3	48
78	831	Maintenance of Structures and Improvements	52	4	56
79	832	Maintenance of Reservoirs and Wells	180	10	191
80	833	Maintenance of Lines	102	7	109
81	834	Maintenance of Compressor Station Equipment	211	2	212
82	835	Maintenance of Measuring and Regulating Station Equipment	159	10	169
83	836	Maintenance of Purification Equipment	253	7	260
84	837	Maintenance of Other Equipment	275	-	275
85		Total Maintenance	<u>1,276</u>	<u>44</u>	<u>1,320</u>
86		Total Storage, Terminalling, and Processing Expenses	<u>(929)</u>	<u>4,525</u>	<u>3,596</u>
87		Natural Gas Transmission Expenses			
88		Operations			
89	850	Operation, Supervision, and Engineering	263	15	278
90	851	System Control and Load Dispatching	-	-	-
91	852	Communication System Expenses	-	-	-
92	853	Compressor Station Labor and Expenses	-	-	-
93	854	Gas for Compressor Station Fuel	-	-	-
94	855	Other Fuel and Power for Compressor Stations	-	-	-
95	856	Mains Expenses	826	11	838
96	857	Measuring and Regulating Station Expenses	430	26	456
97	858	Transmission and Compression of Gas by Others	-	-	-
98	859	Other Expenses	679	22	701
99	860	Rents	-	-	-
100		Total Operations	<u>2,198</u>	<u>75</u>	<u>2,273</u>
101		Maintenance			
102	861	Maintenance Supervision and Engineering	0	0	0

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103	862	Maintenance of Structures and Improvements	-	-	-
104	863	Maintenance of Mains	195	-	195
105	864	Maintenance of Compressor Station Equipment	-	-	-
106	865	Maintenance of Measuring and Regulating Station Equipment	360	26	386
107	866	Maintenance of Communication Equipment	-	-	-
108	867	Maintenance of Other Equipment	71	-	71
109		Total Maintenance	<u>626</u>	<u>26</u>	<u>653</u>
110		Total Natural Gas Transmission Expenses	<u>2,824</u>	<u>101</u>	<u>2,926</u>
111		Natural Gas Distribution Expenses			
112		Operations			
113	870	Operation, Supervision, and Engineering	2,506	136	2,642
114	871	Distribution Load Dispatching	793	60	853
115	872	Compressor Station Labor and Expenses	-	-	-
116	873	Compressor Station Fuel and Power	-	-	-
117	874	Mains and Services Expenses	1,536	19	1,555
118	875	Measuring and Regulating Station Expenses - General	473	26	499
119	876	Measuring and Regulating Station Expenses - Industrial	69	5	74
120	877	Measuring and Regulating Station Expenses - City Gate Check Station	-	-	-
121	878	Meter and House Regulator Expenses	4,667	327	4,994
122	879	Customer Installations Expenses	865	93	958
123	880	Other Expenses	7,288	4,513	11,801
124	881	Rents	24	-	24
125		Total Operations	<u>18,221</u>	<u>5,180</u>	<u>23,401</u>
126		Maintenance			
127	885	Maintenance Supervision and Engineering	523	30	553
128	886	Maintenance of Structures and Improvements	8	-	8
129	887	Maintenance of Mains	4,981	317	5,298
130	888	Maintenance of Compressor Station Equipment	-	-	-
131	889	Maintenance of Measuring and Regulating Station Equipment - General	113	9	122
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial	6	-	6
133	891	Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station	3	0	3
134	892	Maintenance of Services	3,291	207	3,498
135	893	Maintenance of Meters and House Regulators	1,580	77	1,657
136	894	Maintenance of Other Equipment	816	-	816

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137		Total Maintenance	11,322	639	11,961
138		Total Natural Gas Distribution Expenses	29,543	5,819	35,362
139		Customer Accounts Expenses:			
140	901	Supervision	8	-	8
141	902	Meter Reading Expenses	5,672	66	5,738
142	903	Customer Records and Collection Expenses	5,174	299	5,474
143	904	Uncollectible Accounts	12,663	(10,364)	2,299
144	905	Miscellaneous Customer Accounts Expenses	277	0	278
145		Total Customer Accounts Expenses	23,795	(9,998)	13,797
146		Customer Service and Information Expense:			
147	907	Supervision	127	7	134
148	908	Customer Assistance Expenses	132	4	136
149	909	Information and Instructional Expenses	42	-	42
150	910	Miscellaneous Customer Service and Information Expenses	215	-	215
151		Total Customer Service and Information Expense	515	11	526
152		Sales Expense			
153	911	Supervision	-	-	-
154	912	Demonstration and Selling Expenses	25	1	26
155	913	Advertising Expenses	-	-	-
156	914	Revenues from Merchandising, Jobbing, and Contract Work	-	-	-
157	915	Costs and Expenses of Merchandising, Jobbing, and Contract Work	-	-	-
158	916	Miscellaneous Sales Expenses	1	-	1
159		Total Sales Expense	26	1	27
160		Administrative and General Expense			
161	920	Administrative and General Salaries	4,303	229	4,532
162	921	Office Supplies and Expenses	3,511	2,250	5,760
163	922	Less Administrative Expenses Transferred -- Credit	(691)	-	(691)
164	923	Outside Services Employed	5,229	3	5,231
165	924	Property Insurance	83	-	83
166	925	Injuries and Damages	1,867	(490)	1,377
167	926	Employee Pensions and Benefits	7,914	3,071	10,986
168	927	Franchise Requirements	3,100	(3,100)	-

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169	928	Regulatory Commission Expenses	407	567	974
170	929	Less Duplicate Charges -- Credits	(3,964)	3,043	(921)
171	930	Miscellaneous Advertising and General	-	-	
172	930.1	General Advertising Expenses	2	-	2
173	930.2	Miscellaneous General Expenses	846	244	1,090
174	931	Rents	3,897	-	3,897
175	935	Maintenance of General Plant	680	10	689
176		Total Administrative and General Expenses	<u>27,182</u>	<u>5,827</u>	<u>33,009</u>
177		Depreciation/Amortization Expense			
178	403	Depreciation Expense - Gas Plant	20,395	(7,050)	13,346
179	403	Depreciation Expense - Gas General Plant	1,359	5,195	6,555
180	403	Amortization Expenses - Gas Intangible Plant	160	-	160
181		Total Depreciation/Amortization Expense	<u>21,915</u>	<u>(1,854)</u>	<u>20,061</u>
182	407.3	Regulatory Debits	2,236	2,665	4,901
183	408	Taxes Other than Income	32,382	(26,229)	6,154
184		Operating Expenses Before Income Taxes	<u>596,833</u>	<u>(475,353)</u>	<u>121,480</u>
185		Net Utility Operating Income (Before Income Taxes)	<u>18,601</u>	<u>31,111</u>	<u>49,712</u>
186		(Less) Interest on Long Term Debt			
187		Rate Base			572,298
188		Cost of Debt			4.350%
189		Interest Expense			(24,895)
190		Taxable Income			<u>24,817</u>
191		Income Taxes - Natural Gas			
192	409	Income Taxes (Federal @ 35%)			8,052
193	409	Income Taxes (State @ 7.3%)			1,812
194		Total Income Taxes			9,863
195		Net Utility Operating Income - Natural Gas			<u>\$ 39,848</u>

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1		Gas Service Revenues		
2	480	Residential Sales	\$ -	\$ -
3	481	Small (or Commercial) Sales		
4	481	Large (or Industrial) Sales		
5	482	Other Sales to Public Authorities		
6	484	Interdepartmental Sales		
7		Total Sales to Ultimate Customers	-	-
8	483	Sales for Resale	-	-
9		Total Natural Gas Service Revenues	-	-
10		Revenues from Manufactured Gas	-	-
11		Total Gas Service Revenues	-	-
12		Other Operating Revenues		
13	485	Intracompany Transfers		
14	487	Forfeited Discounts		
15	488	Miscellaneous Service Revenues		
16	489.1	Rev. From Trans. Of Gas of other through gathering facilities		
17	489.2	Rev. From Trans. Of Gas of other through transmission facilities		
18	489.3	Rev. From Trans. Of Gas of other through distribution facilities		
19	489.4	Rev. from storing gas to others		
20	490	Sales of Prod. Ext. from Natural Gas		
21	491	Rev. from Natural Gas Proc. By Others		
22	492	Incidental Gasoline and Oil Sales		
23	493	Rent from Gas Property		
24	494	Indepartmental Rents		
25	495	Other Gas Revenues		
26		Total Other Operating Revenues	-	-
27		Total Gas Operating Revenues	-	-
28	496	Less Provision for Rate Refunds		
29		Total Gas Operating Revenues Net of Provision for Refunds	<u>24,926</u>	<u>196,118</u>
30		Production Expenses		
31		Manufactured Gas production		
32		Natural Gas Products Extraction		
33		Operation		
34	803	Natural Gas Transmission Line Purchases		-
35	804	Natural Gas City Gate Purchases		-

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36	804.1	Liquefied Natural Gas Purchases		-
37	805	Other Gas Purchases		-
38	805.1	Purchased Gas Cost Adjustments		-
39		Total Purchased Gas	<u>-</u>	<u>-</u>
40	806	Exchange Gas		
41		Purchased Gas Expenses		
42	807.1	Well Expenses - Purchased Gas		-
43	807.2	Operation of Purchased Gas Measuring Stations		-
44	807.3	Maintenance of Purchased Gas Measuring Stations		-
45	807.4	Purchased Gas Calculations Expense		-
46	807.5	Other Purchased Gas Expenses		1,121
47		Total Purchased Gas Expense	<u>-</u>	<u>1,121</u>
48	808.1	Gas Withdrawn from Storage - Debit		-
49	808.2	Gas Delivered to Storage - Credit		-
50	809.1	Withdrawals of Liquefied Natural Gas for Processing - Credit		-
51	809.2	Deliveries of Natural Gas for Processing		-
52		Gas Used in Utility Operations		
53	810	Gas Used for Compressor Station Fuel - Credit		-
54	811	Gas Used for Products Extraction - Credit		-
55	812	Gas Used for Other Utility Operations - Credit		-
56		Total Gas Used in Utility Operations - Credit	<u>-</u>	<u>-</u>
57	813	Other Gas Supply Expenses		
58		Total Other Gas Supply Expenses	<u>-</u>	<u>1,121</u>
59		Total Natural Gas Production Expenses	<u>-</u>	<u>1,121</u>
60		Natural Gas Storage, Terminals, and Processing Expenses		
61		Operations		
62	814	Operation, Supervision, and Engineering		517
63	815	Maps and Records		-
64	816	Wells Expenses		371
65	817	Lines Expenses		33
66	818	Compressor Station Expenses		251
67	819	Compression Station Fuel and Power		-
68	820	Measuring and Regulating Station Expenses		45
69	821	Purification Expenses		285

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70	822	Exploration and Development		-
71	823	Gas Losses		1
72	824	Other Expenses		636
73	825	Storage Well Royalties		104
74	826	Rents		33
75		Total Operations	<u>-</u>	<u>2,276</u>
76		Maintenance		
77	830	Maintenance Supervision and Engineering		48
78	831	Maintenance of Structures and Improvements		56
79	832	Maintenance of Reservoirs and Wells		191
80	833	Maintenance of Lines		109
81	834	Maintenance of Compressor Station Equipment		212
82	835	Maintenance of Measuring and Regulating Station Equipment		169
83	836	Maintenance of Purification Equipment		260
84	837	Maintenance of Other Equipment		275
85		Total Maintenance	<u>-</u>	<u>1,320</u>
86		Total Storage, Terminalling, and Processing Expenses	<u>-</u>	<u>3,596</u>
87		Natural Gas Transmission Expenses		
88		Operations		
89	850	Operation, Supervision, and Engineering		278
90	851	System Control and Load Dispatching		-
91	852	Communication System Expenses		-
92	853	Compressor Station Labor and Expenses		-
93	854	Gas for Compressor Station Fuel		-
94	855	Other Fuel and Power for Compressor Stations		-
95	856	Mains Expenses		838
96	857	Measuring and Regulating Station Expenses		456
97	858	Transmission and Compression of Gas by Others		-
98	859	Other Expenses		701
99	860	Rents		-
100		Total Operations	<u>-</u>	<u>2,273</u>
101		Maintenance		
102	861	Maintenance Supervision and Engineering		0

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103	862	Maintenance of Structures and Improvements		-
104	863	Maintenance of Mains		195
105	864	Maintenance of Compressor Station Equipment		-
106	865	Maintenance of Measuring and Regulating Station Equipment		386
107	866	Maintenance of Communication Equipment		-
108	867	Maintenance of Other Equipment		71
109		Total Maintenance	-	653
110		Total Natural Gas Transmission Expenses	-	2,926
111		Natural Gas Distribution Expenses		
112		Operations		
113	870	Operation, Supervision, and Engineering		2,642
114	871	Distribution Load Dispatching		853
115	872	Compressor Station Labor and Expenses		-
116	873	Compressor Station Fuel and Power		-
117	874	Mains and Services Expenses		1,555
118	875	Measuring and Regulating Station Expenses - General		499
119	876	Measuring and Regulating Station Expenses - Industrial		74
120	877	Measuring and Regulating Station Expenses - City Gate Check Station		-
121	878	Meter and House Regulator Expenses		4,994
122	879	Customer Installations Expenses		958
123	880	Other Expenses		11,801
124	881	Rents		24
125		Total Operations	-	23,401
126		Maintenance		
127	885	Maintenance Supervision and Engineering		553
128	886	Maintenance of Structures and Improvements		8
129	887	Maintenance of Mains		5,298
130	888	Maintenance of Compressor Station Equipment		-
131	889	Maintenance of Measuring and Regulating Station Equipment - General		122
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial		6
133	891	Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station		3
134	892	Maintenance of Services		3,498
135	893	Maintenance of Meters and House Regulators		1,657
136	894	Maintenance of Other Equipment		816

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137		Total Maintenance	-	11,961
138		Total Natural Gas Distribution Expenses	-	35,362
139		Customer Accounts Expenses:		
140	901	Supervision		8
141	902	Meter Reading Expenses		5,738
142	903	Customer Records and Collection Expenses		5,474
143	904	Uncollectible Accounts	330	2,629
144	905	Miscellaneous Customer Accounts Expenses		278
145		Total Customer Accounts Expenses	330	14,127
146		Customer Service and Information Expense:		
147	907	Supervision		134
148	908	Customer Assistance Expenses		136
149	909	Information and Instructional Expenses		42
150	910	Miscellaneous Customer Service and Information Expenses		215
151		Total Customer Service and Information Expense	-	526
152		Sales Expense		
153	911	Supervision		-
154	912	Demonstration and Selling Expenses		26
155	913	Advertising Expenses		-
156	914	Revenues from Merchandising, Jobbing, and Contract Work		-
157	915	Costs and Expenses of Merchandising, Jobbing, and Contract Work		-
158	916	Miscellaneous Sales Expenses		1
159		Total Sales Expense	-	27
160		Administrative and General Expense		
161	920	Administrative and General Salaries		4,532
162	921	Office Supplies and Expenses		5,760
163	922	Less Administrative Expenses Transferred -- Credit		(691)
164	923	Outside Services Employed		5,231
165	924	Property Insurance		83
166	925	Injuries and Damages		1,377
167	926	Employee Pensions and Benefits		10,986
168	927	Franchise Requirements		-

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169	928	Regulatory Commission Expenses		974
170	929	Less Duplicate Charges -- Credits		(921)
171	930	Miscellaneous Advertising and General		-
172	930.1	General Advertising Expenses		2
173	930.2	Miscellaneous General Expenses		1,090
174	931	Rents		3,897
175	935	Maintenance of General Plant		689
176		Total Administrative and General Expenses	<u>-</u>	<u>33,009</u>
177		Depreciation/Amortization Expense		
178	403	Depreciation Expense - Gas Plant		13,346
179	403	Depreciation Expense - Gas General Plant		6,555
180	403	Amortization Expenses - Gas Intangible Plant		160
181		Total Depreciation/Amortization Expense	<u>-</u>	<u>20,061</u>
182	407.3	Regulatory Debits		4,901
183	408	Taxes Other than Income	-	6,154
184		Operating Expenses Before Income Taxes	<u>330</u>	<u>121,810</u>
185		Net Utility Operating Income (Before Income Taxes)	<u>24,596</u>	<u>74,308</u>
186		(Less) Interest on Long Term Debt		
187		Rate Base		572,298
188		Cost of Debt		
189		Interest Expense		(24,895)
190		Taxable Income	<u>-</u>	<u>24,817</u>
191		Income Taxes - Natural Gas		
192	409	Income Taxes (Federal @ 35%)	7,980	16,032
193	409	Income Taxes (State @ 7.3%)	1,796	3,607
194		Total Income Taxes	9,776	19,639
195		Net Utility Operating Income - Natural Gas	<u>\$ 14,820</u>	<u>\$ 54,669</u>