

Ameren Illinois Gas

Comparison of Budgeted Non-Payroll Expense to Actual  
Historical Year ended December 31, 2009

(\$ 000)

Account	Description	CIP Actual	CIP Budget	CIP Variance	CIP Variance %
<b>PRODUCTION &amp; MANUFACTURED GAS EXPENSE</b>					
710	Supervision & Engineering			-	
712	Other Power Expenses			-	
714	Producer Gas Expenses			-	
717	Liquefied Petroleum Gas Expenses			-	
723	Fuel for Liquefied Petroleum Gas Expenses			-	
728	Liquefied Petroleum Gas	103		103	
735	Miscellaneous Production Expenses			-	
736	Rents			-	
Total Operations		103	-	103	100.0%
740	Supervision & Engineering			-	
741	Structures & Improvements			-	
742	Production & Equipment	33	21	12	
Total Maintenance		33	21	12	56.7%
Total Manufactured Gas Production		136	21	115	550.2%

**1. PRODUCTION EXPENSES**

Purchased Gas Expenses					
807	Purchased Gas Expenses	364	351	13	
808	Gas Storage - Delivered & withdrawn			-	
Gas Used in Utility Operations - Credit					
810	Gas Used for Compressor Station Fuel - Credit			-	
811	Gas Used for Products Extraction - Credit			-	
812	Gas Used for Other Utility Operations - Credit			-	
TOTAL Gas Used in Utility Operations - Credit (Total of lin		-	-	-	
813	Other Gas Supply Expenses	6	-	6	
TOTAL Other Gas Supply Exp.		369	351	18	5.2%
TOTAL Production Expenses		369	351	18	5.2%

**2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES**

A. Underground Storage Expenses  
Operation

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Historical Year ended December 31, 2009

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Account	Description	CIP Actual	CIP Budget	CIP Variance	CIP Variance %
814	Operation Supervision and Engineering	138	127	11	
815	Maps and Records	25	0	25	
816	Wells Expenses	179	50	129	
817	Lines Expenses	6	6	(1)	
818	Compressor Station Expenses	22	33	(11)	
819	Compressor Station Fuel and Power	86	-	86	
820	Measuring and Regulating Station Expenses	1	8	(7)	
821	Purification Expenses	32	32	0	
822	Exploration and Development	-		-	
823	Gas Losses			-	
824	Other Expenses	267	249	17	
825	Storage Well Royalties	-		-	
826	Rents	41	48	(6)	
TOTAL Operation		796	553	244	44.1%
Maintenance					
830	Maintenance Supervision and Engineering	14	5	9	
831	Maintenance of Structures and Improvements	-		-	
832	Maintenance of Reservoirs and Wells	90	259	(169)	
833	Maintenance of Lines	1	0	1	
834	Maintenance of Compressor Station Equipment	64	102	(38)	
835	Maintenance of Measuring and Regulating Station	50	18	32	
836	Maintenance of Purification Equipment	16	12	4	
837	Maintenance of Other Equipment	81	84	(2)	
TOTAL Maintenance		317	479	(163)	-33.9%
TOTAL Underground Storage Expenses		1,113	1,032	81	7.8%
TOTAL Natural Gas Storage		1,113	1,032	81	7.8%
3. TRANSMISSION EXPENSES					
Operation					
850	Operation Supervision and Engineering	35	71	(37)	
851	System Control and Load Dispatching	-		-	
852	Communication System Expenses	-		-	
853	Compressor Station Labor and Expenses	-		-	
854	Gas for Compressor Station Fuel	-		-	
855	Other Fuel and Power for Compressor Station	-		-	
856	Mains Expenses	499	443	57	
857	Measuring and Regulating Station Expenses	26	17	9	
858	Transmission and Compression of Gas by Other	-		-	
859	Other Expenses	143	186	(43)	
860	Rents	3	2	1	
TOTAL Operation		705	720	(14)	-2.0%
Maintenance					

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Account	Description	CIP Actual	CIP Budget	CIP Variance	CIP Variance %
861	Maintenance Supervision and Engineering	-	-	-	
862	Maintenance of Structures and Improvements	-	-	-	
863	Maintenance of Mains	9	4	6	
864	Maintenance of Compressor Station Equipmen	-	-	-	
865	Maintenance of Measuring and Reg. Station Ec	89	39	50	
866	Maintenance of Communication Equipment	-	-	-	
867	Maintenance of Other Equipment	47	110	(63)	
TOTAL Maintenance		145	153	(7)	-4.8%
TOTAL Transmission Expense		851	872	(22)	-2.5%
4. DISTRIBUTION EXPENSES					
Operation					
870	Operation Supervision and Engineering	723	851	(128)	
871	Distribution Load Dispatching	-	-	-	
872	Compressor Station Labor and Expenses	-	-	-	
873	Compressor Station Fuel and Power	-	-	-	
874	Mains and Services Expenses	832	950	(118)	
875	Measuring and Regulating Station Expenses - (	81	253	(172)	
876	Measuring and Regulating Station Expenses - I	72	133	(61)	
877	Measuring and Regulating Station Expenses - (	-	-	-	
878	Meter and House Regulator Expenses	576	700	(124)	
879	Customer Installations Expenses	265	160	105	
880	Other Expenses	1,632	1,603	29	
881	Rents	3	10	(7)	
TOTAL Operation		4,184	4,660	(476)	-10.2%
Maintenance					
885	Maintenance Supervision and Engineering	77	36	41	
886	Maintenance of Structures and Improvements	-	-	-	
887	Maintenance of Mains	234	265	(31)	
888	Maintenance of Compressor Station Equipmen	-	-	-	
889	Maintenance of Meas. And Reg. Sta. Equip - G	54	59	(5)	
890	Maintenance of Meas. And Reg. Sta. Equip - In	1	3	(2)	
891	Maintenance of Meas. And Reg. Sta. Equip - C	0	0	0	
892	Maintenance of Services	284	322	(38)	
893	Maintenance of Meters and House Regulators	374	390	(16)	
894	Maintenance of Other Equipment	314	152	163	
TOTAL Maintenance		1,339	1,226	114	9.3%
TOTAL Distribution Expenses		5,523	5,886	(363)	-6.2%
5. CUSTOMER ACCOUNTS EXPENSE					
Operation					
901	Supervision	0	3	(3)	
902	Meter Reading Expenses	1,144	1,157	(13)	

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Account	Description	CIP Actual	CIP Budget	CIP Variance	CIP Variance %
903	Customer Records and Collection Expenses	1,713	1,683	30	
904	Uncollectible Accounts	2,554	2,090	464	
905	Miscellaneous Customer Accounts Expense	61	43	17	
TOTAL Customer Accounts Expense		5,472	4,976	496	10.0%
<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>					
Operation					
907	Supervision	26	19	7	
908	Customer Assistance Expenses	18	19	(1)	
909	Informational and Instructional Expenses	284	344	(60)	
910	Miscellaneous Customer Service and Informational Expenses	28	3	26	
TOTAL Customer Service and Informational Expenses		356	384	(29)	-7.4%
<b>7. SALES EXPENSES</b>					
Operation					
911	Supervision	-	-	-	
912	Demonstrating and Selling Expenses	2	43	(41)	
913	Advertising Expenses	-	-	-	
914	Revenues from merchandising, jobbing and commission	-	-	-	
915	Cost and Expenses of merchandising, jobbing and commission	-	-	-	
916	Miscellaneous Sales Expenses	1	0	0	
TOTAL Sales Expenses		2	43	(41)	-94.3%
<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>					
Operation					
920	Administrative and General Salaries	797	732	65	
921	Office Supplies and Expenses	1,876	1,562	314	
922	Administrative Expenses Transferred - Credit	(329)	(331)	3	
923	Outside Services Employed	1,541	1,842	(301)	
924	Property Insurance	77	0	77	
925	Injuries and Damages	724	44	679	
926	Employee Pensions and Benefits	2,929	3,169	(240)	
927	Franchise Requirements	664	167	497	
928	Regulatory Commission Expenses	191	34	157	
929	Duplicate Charges - Credit	(725)	(0)	(725)	
930.1	General Advertising Expenses	2	28	(27)	
930.2	Miscellaneous General Expenses	231	346	(115)	
931	Rents	732	1,854	(1,122)	
TOTAL Operation		8,709	9,447	(738)	-7.8%
Maintenance					
935	Maintenance of General Plant	85	111	(26)	-23.6%
TOTAL Administrative and General Exp		8,794	9,558	(764)	-8.0%
TOTAL Gas O. and M. Exp		22,617	23,124	(507)	-2.2%

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<b>PRODUCTION &amp; MANUFACTURED GAS EXPENSE</b>					
710	Supervision & Engineering			-	
712	Other Power Expenses			-	
714	Producer Gas Expenses			-	
717	Liquefied Petroleum Gas Expenses			-	
723	Fuel for Liquefied Petroleum Gas Expenses			-	
728	Liquefied Petroleum Gas	91		91	
735	Miscellaneous Production Expenses			-	
736	Rents			-	
Total Operations		91	-	91	100.0%
740	Supervision & Engineering			-	
741	Structures & Improvements	0	0	0	
742	Production & Equipment	111	59	52	
Total Maintenance		112	59	52	88.8%
Total Manufactured Gas Production		203	59	143	
<hr/>					
<b>1. PRODUCTION EXPENSES</b>				-	
Purchased Gas Expenses				-	
807	Purchased Gas Expenses	353	490	(137)	
808	Gas Storage - Delivered & withdrawn			-	
Gas Used in Utility Operations - Credit				-	
810	Gas Used for Compressor Station Fuel - Credit			-	
811	Gas Used for Products Extraction - Credit			-	
812	Gas Used for Other Utility Operations - Credit			-	
TOTAL Gas Used in Utility Operations - Credit (Total of lines 91 thru 93)		-	-	-	

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Account	Description	CIP Actual	CIP Budget	CIP Variance	CIP Variance %
813	Other Gas Supply Expenses	6		6	
TOTAL Other Gas Supply Exp.		359	490	(131)	-26.8%
TOTAL Production Expenses		359	490	(131)	-26.8%
2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES					
A. Underground Storage Expenses					
Operation					
814	Operation Supervision and Engineering	72	118	(46)	
815	Maps and Records			-	
816	Wells Expenses	90	138	(49)	
817	Lines Expenses	6	7	(1)	
818	Compressor Station Expenses	21	32	(11)	
819	Compressor Station Fuel and Power	145		145	
820	Measuring and Regulating Station Expenses	2	2	0	
821	Purification Expenses	70	42	29	
822	Exploration and Development			-	
823	Gas Losses			-	
824	Other Expenses	205	369	(164)	
825	Storage Well Royalties	1	3	(3)	
826	Rents	54	44	10	
TOTAL Operation		666	757	(91)	-12.0%
Maintenance					
830	Maintenance Supervision and Engineering	-		-	
831	Maintenance of Structures and Improvements	6	14	(8)	
832	Maintenance of Reservoirs and Wells	17	128	(111)	
833	Maintenance of Lines	0	(1)	1	
834	Maintenance of Compressor Station Equipment	238	97	141	
835	Maintenance of Measuring and Regulating Station Equipment	6	19	(13)	
836	Maintenance of Purification Equipment	20	24	(4)	
837	Maintenance of Other Equipment	155	84	71	
TOTAL Maintenance		443	364	78	21.6%
TOTAL Underground Storage Expenses		1,109	1,121	(12)	-1.1%
TOTAL Natural Gas Storage		1,109	1,121	(12)	-1.1%

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Account	Description	CIP Actual	CIP Budget	CIP Variance	CIP Variance %
<b>3. TRANSMISSION EXPENSES</b>				-	
Operation				-	
850	Operation Supervision and Engineering	22	31	(9)	
851	System Control and Load Dispatching	-		-	
852	Communication System Expenses	-		-	
853	Compressor Station Labor and Expenses	-		-	
854	Gas for Compressor Station Fuel	-		-	
855	Other Fuel and Power for Compressor Station	-		-	
856	Mains Expenses	155	260	(105)	
857	Measuring and Regulating Station Expenses	9	3	6	
858	Transmission and Compression of Gas by Others	-		-	
859	Other Expenses	85	481	(396)	
860	Rents	3	2	1	
TOTAL Operation		<u>274</u>	<u>777</u>	<u>(503)</u>	<u>-64.7%</u>
Maintenance				-	
861	Maintenance Supervision and Engineering	-		-	
862	Maintenance of Structures and Improvements	-		-	
863	Maintenance of Mains	68	67	2	
864	Maintenance of Compressor Station Equipment	-		-	
865	Maintenance of Measuring and Reg. Station Equipment	34	94	(60)	
866	Maintenance of Communication Equipment	-		-	
867	Maintenance of Other Equipment	14	9	5	
TOTAL Maintenance		<u>116</u>	<u>169</u>	<u>(53)</u>	<u>-31.5%</u>
TOTAL Transmission Expense		<u>390</u>	<u>947</u>	<u>(557)</u>	<u>-58.8%</u>
<b>4. DISTRIBUTION EXPENSES</b>				-	
Operation				-	
870	Operation Supervision and Engineering	611	646	(35)	
871	Distribution Load Dispatching	9	5	4	
872	Compressor Station Labor and Expenses	-		-	
873	Compressor Station Fuel and Power	-		-	
874	Mains and Services Expenses	803	575	228	
875	Measuring and Regulating Station Expenses - General	82	75	7	

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Account	Description	CIP Actual	CIP Budget	CIP Variance	CIP Variance %
876	Measuring and Regulating Station Expenses - Industrial	42	57	(15)	
877	Measuring and Regulating Station Expenses - City Gate Check	-		-	
878	Meter and House Regulator Expenses	685	451	234	
879	Customer Installations Expenses	418	149	269	
880	Other Expenses	2,200	1,057	1,143	
881	Rents	4	10	(6)	
TOTAL Operation		4,854	3,024	1,830	60.5%
Maintenance				-	
885	Maintenance Supervision and Engineering	109	94	15	
886	Maintenance of Structures and Improvements	-		-	
887	Maintenance of Mains	289	336	(46)	
888	Maintenance of Compressor Station Equipment	-		-	
889	Maintenance of Meas. And Reg. Sta. Equip - General	77	51	25	
890	Maintenance of Meas. And Reg. Sta. Equip - Industrial	2	2	1	
891	Maintenance of Meas. And Reg. Sta. Equip - City Gate Check S	1	0	1	
892	Maintenance of Services	298	492	(194)	
893	Maintenance of Meters and House Regulators	350	445	(95)	
894	Maintenance of Other Equipment	307	199	109	
TOTAL Maintenance		1,434	1,619	(185)	-11.4%
TOTAL Distribution Expenses		6,289	4,643	1,645	35.4%
5. CUSTOMER ACCOUNTS EXPENSE				-	
Operation				-	
901	Supervision	5	2	3	
902	Meter Reading Expenses	1,153	1,237	(84)	
903	Customer Records and Collection Expenses	1,234	674	561	
904	Uncollectible Accounts	4,231	1,630	2,601	
905	Miscellaneous Customer Accounts Expense	95	69	26	
TOTAL Customer Accounts Expense		6,719	3,612	3,107	86.0%
6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				-	
Operation				-	
907	Supervision	15	10	5	
908	Customer Assistance Expenses	34	11	24	

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Account	Description	CIP Actual	CIP Budget	CIP Variance	CIP Variance %
909	Informational and Instructional Expenses	27	0	27	
910	Miscellaneous Customer Service and Informational Expenses	80	6	74	
TOTAL Customer Service and Informational Expenses		156	26	130	495.2%
7. SALES EXPENSES					
Operation					
911	Supervision	-		-	
912	Demonstrating and Selling Expenses	6	46	(40)	
913	Advertising Expenses	-		-	
914	Revenues from merchandising, jobbing and contract work	-		-	
915	Cost and Expenses of merchandising, jobbing and contract work	-		-	
916	Miscellaneous Sales Expenses	1	0	0	
TOTAL Sales Expenses		6	46	(40)	-86.0%
8. ADMINISTRATIVE AND GENERAL EXPENSES					
Operation					
920	Administrative and General Salaries	710	866	(156)	
921	Office Supplies and Expenses	1,665	1,680	(15)	
922	Administrative Expenses Transferred - Credit	(263)	(244)	(19)	
923	Outside Services Employed	2,337	2,330	6	
924	Property Insurance	42		42	
925	Injuries and Damages	714	640	74	
926	Employee Pensions and Benefits	3,034	3,151	(118)	
927	Franchise Requirements	601	350	251	
928	Regulatory Commission Expenses	238	220	17	
929	Duplicate Charges - Credit	(830)	(288)	(541)	
930.1	General Advertising Expenses		42	(42)	
930.2	Miscellaneous General Expenses	277	212	65	
931	Rents	2,158	1,918	240	
TOTAL Operation		10,683	10,878	(195)	-1.8%
Maintenance					
935	Maintenance of General Plant	117	238	(122)	-51.1%
TOTAL Administrative and General Exp		10,800	11,116	(316)	-2.8%
TOTAL Gas O. and M. Exp		26,029	22,060	3,969	18.0%

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Account	Description	CIP Actual	CIP Budget	CIP Variance	CIP Variance %
<b>PRODUCTION &amp; MANUFACTURED GAS EXPENSE</b>					
710	Supervision & Engineering			-	
712	Other Power Expenses			-	
714	Producer Gas Expenses			-	
717	Liquefied Petroleum Gas Expenses			-	
723	Fuel for Liquefied Petroleum Gas Expenses			-	
728	Liquefied Petroleum Gas	27		26.79	
735	Miscellaneous Production Expenses			-	
736	Rents			-	
Total Operations		27	-	27	100.0%
				-	
				-	
740	Supervision & Engineering			-	
741	Structures & Improvements			-	
742	Production & Equipment	61	75	(14)	
Total Maintenance		61	75	(14)	-18.5%
				-	
Total Manufactured Gas Production		88	75	13	
				-	
				0	
				0	
<b>1. PRODUCTION EXPENSES</b>				<b>0</b>	
Purchased Gas Expenses				-	
807	Purchased Gas Expenses	380	292	88	
808	Gas Storage - Delivered & withdrawn			-	
Gas Used in Utility Operations - Credit				-	
810	Gas Used for Compressor Station Fuel - Credit			-	
811	Gas Used for Products Extraction - Credit			-	
812	Gas Used for Other Utility Operations - Credit			-	
TOTAL Gas Used in Utility Operations - Credit (Total of lines 91 thru 93)		-	-	-	
813	Other Gas Supply Expenses	2		2	
TOTAL Other Gas Supply Exp.		382	292	91	31.1%
TOTAL Production Expenses		382	292	91	31.1%
<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>				-	
A. Underground Storage Expenses				-	

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Account	Description	CIP Actual	CIP Budget	CIP Variance	CIP Variance %
Operation					
814	Operation Supervision and Engineering	66	124	(58)	
815	Maps and Records	16	9	6	
816	Wells Expenses	145	154	(9)	
817	Lines Expenses	20	6	15	
818	Compressor Station Expenses	26	25	1	
819	Compressor Station Fuel and Power	150	3	148	
820	Measuring and Regulating Station Expenses	4	7	(3)	
821	Purification Expenses	49	37	12	
822	Exploration and Development			-	
823	Gas Losses			-	
824	Other Expenses	343	283	60	
825	Storage Well Royalties			-	
826	Rents	50	51	(1)	
TOTAL Operation		869	698	171	24.5%
Maintenance					
830	Maintenance Supervision and Engineering			-	
831	Maintenance of Structures and Improvements	1	26	(25)	
832	Maintenance of Reservoirs and Wells	128	8	119	
833	Maintenance of Lines			-	
834	Maintenance of Compressor Station Equipment	77	46	31	
835	Maintenance of Measuring and Regulating Station Equipment			-	
836	Maintenance of Purification Equipment	46	19	27	
837	Maintenance of Other Equipment	127	174	(47)	
TOTAL Maintenance		378	273	105	38.5%
TOTAL Underground Storage Expenses		1,248	971	276	28.5%
B. Other Storage Expenses				-	
TOTAL Liquefied Nat. Gas Terminaling and Processing Exp.				-	
TOTAL Natural Gas Storage		1,248	971	276	28.5%
3. TRANSMISSION EXPENSES					
Operation					
850	Operation Supervision and Engineering	24	70	(46)	
851	System Control and Load Dispatching	-		-	
852	Communication System Expenses	-		-	
853	Compressor Station Labor and Expenses	0	0	0	
854	Gas for Compressor Station Fuel	-		-	
855	Other Fuel and Power for Compressor Station	-		-	
856	Mains Expenses	455	55	400	
857	Measuring and Regulating Station Expenses	7	6	1	
858	Transmission and Compression of Gas by Others			-	
859	Other Expenses	68	63	5	
860	Rents	3	6	(3)	

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Account	Description	CIP Actual	CIP Budget	CIP Variance	CIP Variance %
TOTAL Operation		557	199	357	179.3%
Maintenance				-	
861	Maintenance Supervision and Engineering	1	2	(1)	
862	Maintenance of Structures and Improvements	-		-	
863	Maintenance of Mains	70	38	32	
864	Maintenance of Compressor Station Equipment			-	
865	Maintenance of Measuring and Reg. Station Equipment	32	21	11	
866	Maintenance of Communication Equipment			-	
867	Maintenance of Other Equipment	16	4	12	
TOTAL Maintenance		118	65	54	82.9%
TOTAL Transmission Expense		675	264	411	155.7%
4. DISTRIBUTION EXPENSES				-	
Operation				-	
870	Operation Supervision and Engineering	565	633	(68)	
871	Distribution Load Dispatching	1		1	
872	Compressor Station Labor and Expenses			-	
873	Compressor Station Fuel and Power			-	
874	Mains and Services Expenses	642	679	(37)	
875	Measuring and Regulating Station Expenses - General	129	78	51	
876	Measuring and Regulating Station Expenses - Industrial	39	57	(18)	
877	Measuring and Regulating Station Expenses - City Gate Check	0	0	0	
878	Meter and House Regulator Expenses	620	790	(169)	
879	Customer Installations Expenses	403	167	236	
880	Other Expenses	2,189	1,794	394	
881	Rents	13	9	4	
TOTAL Operation		4,600	4,206	394	9.4%
Maintenance				-	
885	Maintenance Supervision and Engineering	115	44	71	
886	Maintenance of Structures and Improvements			-	
887	Maintenance of Mains	266	250	16	
888	Maintenance of Compressor Station Equipment			-	
889	Maintenance of Meas. And Reg. Sta. Equip - General	78	48	30	
890	Maintenance of Meas. And Reg. Sta. Equip - Industrial	2	0	2	
891	Maintenance of Meas. And Reg. Sta. Equip - City Gate Check	3	3	(0)	
892	Maintenance of Services	293	371	(78)	
893	Maintenance of Meters and House Regulators	352	469	(117)	
894	Maintenance of Other Equipment	263	258	6	
TOTAL Maintenance		1,372	1,442	(71)	-4.9%
TOTAL Distribution Expenses		5,972	5,648	323	5.7%
5. CUSTOMER ACCOUNTS EXPENSE				-	
Operation				-	
901	Supervision	0	0	0	

Ameren Illinois Gas

Comparison of Budgeted Non-Payroll Expense to Actual  
Historical Year ended December 31, 2007

(\$ 000)

Account	Description	CIP Actual	CIP Budget	CIP Variance	CIP Variance %
902	Meter Reading Expenses	980	954	25	
903	Customer Records and Collection Expenses	1,479	690	789	
904	Uncollectible Accounts	1,644	2,304	(660)	
905	Miscellaneous Customer Accounts Expense	137	88	49	
TOTAL Customer Accounts Expense		4,239	4,036	203	5.0%
6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
Operation				-	
907	Supervision	9	7	2	
908	Customer Assistance Expenses	2	2	(1)	
909	Informational and Instructional Expenses	26	0	26	
910	Miscellaneous Customer Service and Informational Expenses	122	49	73	
TOTAL Customer Service and Informational Expenses		159	58	101	173.7%
7. SALES EXPENSES					
Operation				-	
911	Supervision	-	-	-	
912	Demonstrating and Selling Expenses	8	31	(23)	
913	Advertising Expenses	-	-	-	
914	Revenues from merchandising, jobbing and contract work	-	-	-	
915	Cost and Expenses of merchandising, jobbing and contract work	-	-	-	
916	Miscellaneous Sales Expenses	1	1	0	
TOTAL Sales Expenses		9	31	(22)	-72.0%
8. ADMINISTRATIVE AND GENERAL EXPENSES					
Operation				-	
920	Administrative and General Salaries	676	798	(122)	
921	Office Supplies and Expenses	1,394	1,354	39	
922	Administrative Expenses Transferred - Credit	(216)	(279)	63	
923	Outside Services Employed	2,204	1,729	475	
924	Property Insurance	39	0	39	
925	Injuries and Damages	744	560	184	
926	Employee Pensions and Benefits	2,929	3,064	(135)	
927	Franchise Requirements	392	350	42	
928	Regulatory Commission Expenses	131	218	(86)	
929	Duplicate Charges - Credit	(563)	(289)	(274)	
930.1	General Advertising Expenses	-	46	(46)	
930.2	Miscellaneous General Expenses	178	373	(195)	
931	Rents	1,974	2,044	(70)	
TOTAL Operation		9,881	9,967	(86)	-0.9%
Maintenance				-	
935	Maintenance of General Plant	4,335	117	4,218	
TOTAL Administrative and General Exp		14,216	10,083	4,133	41.0%
TOTAL Gas O. and M. Exp		26,988	21,459	5,529	25.8%