

**Ameren Illinois Gas**

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

(\$ 000)

Account	Description	IP Actual	IP Budget	IPC Variance	IPC Variance %
<b>1. PRODUCTION EXPENSES</b>					
Purchased Gas Expenses					
807	Purchased Gas Expenses	418	121	297	
808	Gas Storage - Delivered & withdrawn			-	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	6		6	
TOTAL Other Gas Supply Exp.		424	121	303	249.6%
TOTAL Production Expenses		424	121	303	249.6%
<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>					
A. Underground Storage Expenses					
Operation					
814	Operation Supervision and Engineering	182	284	(102)	
815	Maps and Records	-		-	
816	Wells Expenses	252	61	191	
817	Lines Expenses	4	6	(2)	
818	Compressor Station Expenses	42	36	6	
819	Compressor Station Fuel and Power	-		-	
820	Measuring and Regulating Station Expenses	6	15	(10)	
821	Purification Expenses	154	98	56	
822	Exploration and Development	-		-	
823	Gas Losses	-		-	
824	Other Expenses	440	654	(214)	
825	Storage Well Royalties	11	13	(1)	
826	Rents	108	114	(6)	
TOTAL Operation		1,200	1,281	(81)	-6.3%
Maintenance					
830	Maintenance Supervision and Engineering	6	5	2	
831	Maintenance of Structures and Improvements	4	3	1	
832	Maintenance of Reservoirs and Wells	380	389	(8)	
833	Maintenance of Lines	13	12	1	
834	Maintenance of Compressor Station Equipment	110	279	(169)	
835	Maintenance of Measuring and Regulating Station Equipment	8	2	6	
836	Maintenance of Purification Equipment	72	40	32	
837	Maintenance of Other Equipment	391	462	(71)	
TOTAL Maintenance		985	1,191	(206)	-17.3%
TOTAL Underground Storage Expenses		2,184	2,472	(287)	-11.6%

**Ameren Illinois Gas**

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

(\$ 000)

Account	Description	IP Actual	IP Budget	IPC Variance	IPC Variance %
TOTAL Natural Gas Storage		2,184	2,472	(287)	-11.6%
3. TRANSMISSION EXPENSES				-	
Operation				-	
850	Operation Supervision and Engineering	77	146	(69)	
851	System Control and Load Dispatching	18	2	15	
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	826	38	788	
857	Measuring and Regulating Station Expenses	103	141	(38)	
858	Transmission and Compression of Gas by Others	-	-	-	
859	Other Expenses	352	705	(353)	
860	Rents	-	-	-	
TOTAL Operation		1,375	1,032	343	33.3%
Maintenance				-	
861	Maintenance Supervision and Engineering	-	-	-	
862	Maintenance of Structures and Improvements	45	39	6	
863	Maintenance of Mains	12	12	0	
864	Maintenance of Compressor Station Equipment	-	-	-	
865	Maintenance of Measuring and Reg. Station Equipment	101	77	23	
866	Maintenance of Communication Equipment	-	-	-	
867	Maintenance of Other Equipment	45	59	(14)	
TOTAL Maintenance		203	187	16	8.4%
TOTAL Transmission Expense		1,578	1,219	359	29.5%
4. DISTRIBUTION EXPENSES				-	
Operation				-	
870	Operation Supervision and Engineering	938	1,298	(359)	
871	Distribution Load Dispatching	-	-	-	
872	Compressor Station Labor and Expenses	-	-	-	
873	Compressor Station Fuel and Power	-	-	-	
874	Mains and Services Expenses	1,609	2,187	(578)	
875	Measuring and Regulating Station Expenses - General	198	356	(158)	
876	Measuring and Regulating Station Expenses - Industrial	19	22	(3)	
877	Measuring and Regulating Station Expenses - City Gate Chec	3	0	3	
878	Meter and House Regulator Expenses	1,058	771	288	
879	Customer Installations Expenses	(29)	44	(73)	
880	Other Expenses	3,667	3,707	(40)	
881	Rents	13	51	(38)	
TOTAL Operation		7,477	8,435	(958)	-11.4%

**Ameren Illinois Gas**

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

(\$ 000)

Account	Description	IP Actual	IP Budget	IPC Variance	IPC Variance %
Maintenance				-	
885	Maintenance Supervision and Engineering	119	130	(11)	
886	Maintenance of Structures and Improvements	10	9	1	
887	Maintenance of Mains	860	1,157	(297)	
888	Maintenance of Compressor Station Equipment	-		-	
889	Maintenance of Meas. And Reg. Sta. Equip - General	34	26	8	
890	Maintenance of Meas. And Reg. Sta. Equip - Industrial	6	11	(5)	
891	Maintenance of Meas. And Reg. Sta. Equip - City Gate Check	4	4	(0)	
892	Maintenance of Services	685	827	(143)	
893	Maintenance of Meters and House Regulators	326	595	(269)	
894	Maintenance of Other Equipment	617	352	265	
TOTAL Maintenance		2,660	3,110	(450)	-14.5%
TOTAL Distribution Expenses		10,137	11,545	(1,408)	-12.2%
5. CUSTOMER ACCOUNTS EXPENSE				-	
Operation				-	
901	Supervision	0	1	(0)	
902	Meter Reading Expenses	4,668	1,345	3,323	
903	Customer Records and Collection Expenses	3,053	3,247	(194)	
904	Uncollectible Accounts	8,272	6,040	2,232	
905	Miscellaneous Customer Accounts Expense	81	211	(129)	
TOTAL Customer Accounts Expense		16,075	10,843	5,232	48.2%
6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				-	
Operation				-	
907	Supervision	60	36	24	
908	Customer Assistance Expenses	35	39	(4)	
909	Informational and Instructional Expenses	508	744	(236)	
910	Miscellaneous Customer Service and Informational Expenses	45	10	35	
TOTAL Customer Service and Informational Expenses		648	829	(181)	-21.8%
7. SALES EXPENSES				-	
Operation				-	
911	Supervision	-		-	
912	Demonstrating and Selling Expenses	3	10	(8)	
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	0	1	(1)	
TOTAL Sales Expenses		3	11	(8)	-71.7%
8. ADMINISTRATIVE AND GENERAL EXPENSES				-	
Operation				-	
920	Administrative and General Salaries	1,132	1,142	(10)	
921	Office Supplies and Expenses	4,931	3,568	1,363	
922	Administrative Expenses Transferred - Credit	(816)	(830)	14	

**Ameren Illinois Gas**

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

(\$ 000)

Account	Description	IP Actual	IP Budget	IPC Variance	IPC Variance %
923	Outside Services Employed	4,146	3,458	688	
924	Property Insurance	108	0	107	
925	Injuries and Damages	6,239	64	6,175	
926	Employee Pensions and Benefits	7,934	9,347	(1,413)	
927	Franchise Requirements	2,949	188	2,761	
928	Regulatory Commission Expenses	301	63	238	
929	Duplicate Charges - Credit	(3,528)	(1)	(3,527)	
930.1	General Advertising Expenses	4	35	(32)	
930.2	Miscellaneous General Expenses	449	561	(112)	
931	Rents	1,290	3,647	(2,357)	
TOTAL Operation		25,138	21,241	3,897	18.3%
Maintenance				-	
935	Maintenance of General Plant	487	357	130	36.3%
TOTAL Administrative and General Exp		25,625	21,598	4,026	18.6%
TOTAL Gas O. and M. Exp		56,674	48,639	8,035	16.5%

Ameren Illinois Gas

Comparison of Budgeted Non-Payroll Expense to Actual  
Historical Year ended December 31, 2008

(\$ 000)

Account	Description	IP Actual	IP Budget	IPC Variance	IPC Variance %
<b>1. PRODUCTION EXPENSES</b>					
Purchased Gas Expenses					
807	Purchased Gas Expenses	374	603	(229)	
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	6	(0)	6	
TOTAL Other Gas Supply Exp.					
		380	603	(223)	-37.0%
TOTAL Production Expenses					
		380	603	(223)	-37.0%
<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>					
A. Underground Storage Expenses					
Operation					
814	Operation Supervision and Engineering	126	212	(86)	
815	Maps and Records	-		-	
816	Wells Expenses	268	72	196	
817	Lines Expenses	2	3	(0)	
818	Compressor Station Expenses	59	48	11	
819	Compressor Station Fuel and Power	-		-	
820	Measuring and Regulating Station Expenses	4	54	(49)	
821	Purification Expenses	65	68	(3)	
822	Exploration and Development	-		-	
823	Gas Losses			-	#DIV/0!
824	Other Expenses	466	795	(329)	
825	Storage Well Royalties	104	122	(18)	
826	Rents	33	(3)	37	
TOTAL Operation					
		1,128	1,370	(242)	-17.7%
Maintenance					
830	Maintenance Supervision and Engineering	6	3	2	
831	Maintenance of Structures and Improvements	8	2	6	
832	Maintenance of Reservoirs and Wells	55	584	(529)	
833	Maintenance of Lines	11	10	2	
834	Maintenance of Compressor Station Equipment	191	153	38	
835	Maintenance of Measuring and Regulating Station Equipment	32	4	28	
836	Maintenance of Purification Equipment	161	115	46	
837	Maintenance of Other Equipment	275	312	(37)	
TOTAL Maintenance					
		739	1,183	(445)	-37.6%
TOTAL Underground Storage Expenses					
		1,866	2,553	(687)	-26.9%
TOTAL Natural Gas Storage					
		1,866	2,553	(687)	-26.9%

**Ameren Illinois Gas**

**Comparison of Budgeted Non-Payroll Expense to Actual  
Historical Year ended December 31, 2008**

(\$ 000)

Account	Description	IP Actual	IP Budget	IPC Variance	IPC Variance %
<b>3. TRANSMISSION EXPENSES</b>					-
Operation					-
850	Operation Supervision and Engineering	84	105	(21)	
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	690	340	350	
857	Measuring and Regulating Station Expenses	117	46	71	
858	Transmission and Compression of Gas by Others	-		-	
859	Other Expenses	418	596	(178)	
860	Rents	-		-	
<b>TOTAL Operation</b>		<b>1,309</b>	<b>1,087</b>	<b>222</b>	<b>20.4%</b>
Maintenance					-
861	Maintenance Supervision and Engineering	-		-	
862	Maintenance of Structures and Improvements	-		-	
863	Maintenance of Mains	195	19	176	
864	Maintenance of Compressor Station Equipment	-		-	
865	Maintenance of Measuring and Reg. Station Equipment	48	68	(20)	
866	Maintenance of Communication Equipment	-		-	
867	Maintenance of Other Equipment	71	143	(72)	
<b>TOTAL Maintenance</b>		<b>314</b>	<b>230</b>	<b>84</b>	<b>36.6%</b>
<b>TOTAL Transmission Expense</b>		<b>1,623</b>	<b>1,317</b>	<b>306</b>	<b>23.2%</b>
<b>4. DISTRIBUTION EXPENSES</b>					-
Operation					-
870	Operation Supervision and Engineering	785	797	(12)	
871	Distribution Load Dispatching	17	10	7	
872	Compressor Station Labor and Expenses	-		-	
873	Compressor Station Fuel and Power	-		-	
874	Mains and Services Expenses	1,321	1,001	320	
875	Measuring and Regulating Station Expenses - General	182	265	(83)	
876	Measuring and Regulating Station Expenses - Industrial	10	6	3	
877	Measuring and Regulating Station Expenses - City Gate Chec	-		-	
878	Meter and House Regulator Expenses	891	533	358	
879	Customer Installations Expenses	(212)	(80)	(132)	
880	Other Expenses	4,051	3,823	228	
881	Rents	24	23	1	
<b>TOTAL Operation</b>		<b>7,070</b>	<b>6,379</b>	<b>691</b>	<b>10.8%</b>
Maintenance					-
885	Maintenance Supervision and Engineering	162	123	39	
886	Maintenance of Structures and Improvements	8	4	5	

Ameren Illinois Gas

Comparison of Budgeted Non-Payroll Expense to Actual  
Historical Year ended December 31, 2008

(\$ 000)

Account	Description	IP Actual	IP Budget	IPC Variance	IPC Variance %
887	Maintenance of Mains	1,256	956	300	
888	Maintenance of Compressor Station Equipment	-		-	
889	Maintenance of Meas. And Reg. Sta. Equip - General	11	162	(152)	
890	Maintenance of Meas. And Reg. Sta. Equip - Industrial	6	9	(3)	
891	Maintenance of Meas. And Reg. Sta. Equip - City Gate Check	1	34	(34)	
892	Maintenance of Services	952	798	154	
893	Maintenance of Meters and House Regulators	690	668	21	
894	Maintenance of Other Equipment	816	287	529	
TOTAL Maintenance		3,901	3,042	860	28.3%
TOTAL Distribution Expenses		10,971	9,421	1,550	16.5%
5. CUSTOMER ACCOUNTS EXPENSE				-	
Operation				-	
901	Supervision	8	13	(5)	
902	Meter Reading Expenses	4,797	2,169	2,628	
903	Customer Records and Collection Expenses	1,903	1,200	704	
904	Uncollectible Accounts	12,663	4,248	8,415	
905	Miscellaneous Customer Accounts Expense	276	291	(15)	
TOTAL Customer Accounts Expense		19,648	7,921	11,727	148.1%
6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				-	
Operation				-	
907	Supervision	32	21	11	
908	Customer Assistance Expenses	78	2	76	
909	Informational and Instructional Expenses	42	0	42	
910	Miscellaneous Customer Service and Informational Expenses	215	201	14	
TOTAL Customer Service and Informational Expenses		366	224	142	63.5%
7. SALES EXPENSES				-	
Operation				-	
911	Supervision	-		-	
912	Demonstrating and Selling Expenses	6	2	5	
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		7	3	5	161.6%
8. ADMINISTRATIVE AND GENERAL EXPENSES				-	
Operation				-	
920	Administrative and General Salaries	1,112	1,213	(101)	
921	Office Supplies and Expenses	3,470	4,972	(1,502)	
922	Administrative Expenses Transferred - Credit	(691)	(542)	(149)	
923	Outside Services Employed	5,192	1,430	3,762	
924	Property Insurance	83		83	
925	Injuries and Damages	1,736	2,573	(837)	

**Ameren Illinois Gas**

**Comparison of Budgeted Non-Payroll Expense to Actual  
 Historical Year ended December 31, 2008**

(\$ 000)

Account	Description	IP Actual	IP Budget	IPC Variance	IPC Variance %
926	Employee Pensions and Benefits	7,914	8,050	(136)	
927	Franchise Requirements	3,100	2,800	300	
928	Regulatory Commission Expenses	407	675	(268)	
929	Duplicate Charges - Credit	(3,964)	(2,766)	(1,198)	
930.1	General Advertising Expenses	2	91	(89)	
930.2	Miscellaneous General Expenses	757	1,317	(560)	
931	Rents	3,897	3,776	121	
TOTAL Operation		23,014	23,589	(575)	-2.4%
Maintenance				-	
935	Maintenance of General Plant	564	415	149	35.8%
TOTAL Administrative and General Exp		23,578	24,004	(426)	-1.8%
TOTAL Gas O. and M. Exp		58,441	46,046	12,395	26.9%

**Ameren Illinois Gas**

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

(\$ 000)

Account	Description	IP Actual	IP Budget	IPC Variance	IPC Variance %
<b>1. PRODUCTION EXPENSES</b>					
Purchased Gas Expenses					
807	Purchased Gas Expenses	360	309	51	
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	3	(0)	3	
TOTAL Other Gas Supply Exp.		363	309	54	17.6%
TOTAL Production Expenses		363	309	54	17.6%
<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>					
A. Underground Storage Expenses					
Operation					
814	Operation Supervision and Engineering	143	184	(41)	
815	Maps and Records			-	
816	Wells Expenses	399	(69)	468	
817	Lines Expenses	17	3	13	
818	Compressor Station Expenses	37	169	(132)	
819	Compressor Station Fuel and Power			-	
820	Measuring and Regulating Station Expenses	3	8	(5)	
821	Purification Expenses	125	180	(54)	
822	Exploration and Development			-	
823	Gas Losses			-	
824	Other Expenses	438	431	7	
825	Storage Well Royalties	125	118	7	
826	Rents			-	
TOTAL Operation		1,287	1,023	264	25.8%
Maintenance					
830	Maintenance Supervision and Engineering	4	3	1	
831	Maintenance of Structures and Improvements	9	6	4	
832	Maintenance of Reservoirs and Wells	87	32	56	
833	Maintenance of Lines	8	64	(57)	
834	Maintenance of Compressor Station Equipment	93	121	(28)	
835	Maintenance of Measuring and Regulating Station Equipment			-	
836	Maintenance of Purification Equipment	185	86	99	
837	Maintenance of Other Equipment	226	742	(515)	
TOTAL Maintenance		613	1,052	(440)	-41.8%
TOTAL Underground Storage Expenses		1,900	2,076	(176)	-8.5%

**Ameren Illinois Gas**

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

(\$ 000)

Account	Description	IP Actual	IP Budget	IPC Variance	IPC Variance %
B. Other Storage Expenses				-	
TOTAL Liquefied Nat. Gas Terminating and Processing Exp.				-	
TOTAL Natural Gas Storage		1,900	2,076	(176)	-8.5%
3. TRANSMISSION EXPENSES				-	
Operation				-	
850	Operation Supervision and Engineering	189	362	(173)	
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	363	300	63	
857	Measuring and Regulating Station Expenses	50	40	10	
858	Transmission and Compression of Gas by Others			-	
859	Other Expenses	263	177	86	
860	Rents	-		-	
TOTAL Operation		864	879	(15)	-1.7%
Maintenance				-	
861	Maintenance Supervision and Engineering	1	2	(1)	
862	Maintenance of Structures and Improvements	-		-	
863	Maintenance of Mains	22	49	(26)	
864	Maintenance of Compressor Station Equipment			-	
865	Maintenance of Measuring and Reg. Station Equipment	42	48	(6)	
866	Maintenance of Communication Equipment			-	
867	Maintenance of Other Equipment	128	85	44	
TOTAL Maintenance		194	184	10	5.5%
TOTAL Transmission Expense		1,058	1,063	(5)	-0.4%
4. DISTRIBUTION EXPENSES				-	
Operation				-	
870	Operation Supervision and Engineering	832	837	(6)	
871	Distribution Load Dispatching	0	0	0	
872	Compressor Station Labor and Expenses			-	
873	Compressor Station Fuel and Power			-	
874	Mains and Services Expenses	448	562	(114)	
875	Measuring and Regulating Station Expenses - General	312	213	99	
876	Measuring and Regulating Station Expenses - Industrial	7	6	1	
877	Measuring and Regulating Station Expenses - City Gate Check	10	10	0	
878	Meter and House Regulator Expenses	479	926	(447)	
879	Customer Installations Expenses	77	(102)	178	
880	Other Expenses	4,577	4,537	41	
881	Rents	21	24	(4)	
TOTAL Operation		6,762	7,012	(251)	-3.6%

**Ameren Illinois Gas**

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

(\$ 000)

Account	Description	IP Actual	IP Budget	IPC Variance	IPC Variance %
<b>Maintenance</b>					
885	Maintenance Supervision and Engineering	233	250	(17)	
886	Maintenance of Structures and Improvements			-	
887	Maintenance of Mains	715	367	348	
888	Maintenance of Compressor Station Equipment			-	
889	Maintenance of Meas. And Reg. Sta. Equip - General	102	37	65	
890	Maintenance of Meas. And Reg. Sta. Equip - Industrial	24	33	(10)	
891	Maintenance of Meas. And Reg. Sta. Equip - City Gate Check	51	201	(150)	
892	Maintenance of Services	1,212	636	577	
893	Maintenance of Meters and House Regulators	476	301	175	
894	Maintenance of Other Equipment	658	684	(26)	
<b>TOTAL Maintenance</b>		<b>3,472</b>	<b>2,509</b>	<b>963</b>	<b>38.4%</b>
<b>TOTAL Distribution Expenses</b>		<b>10,234</b>	<b>9,521</b>	<b>713</b>	<b>7.5%</b>
<b>5. CUSTOMER ACCOUNTS EXPENSE</b>					
<b>Operation</b>					
901	Supervision	1	16	(15)	
902	Meter Reading Expenses	3,978	4,460	(482)	
903	Customer Records and Collection Expenses	1,721	1,222	499	
904	Uncollectible Accounts	5,488	5,628	(140)	
905	Miscellaneous Customer Accounts Expense	354	311	43	
<b>TOTAL Customer Accounts Expense</b>		<b>11,542</b>	<b>11,638</b>	<b>(96)</b>	<b>-0.8%</b>
<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>					
<b>Operation</b>					
907	Supervision	15	9	5	
908	Customer Assistance Expenses	3	3	0	
909	Informational and Instructional Expenses	45	0	45	
910	Miscellaneous Customer Service and Informational Expenses	570	514	57	
<b>TOTAL Customer Service and Informational Expenses</b>		<b>633</b>	<b>526</b>	<b>108</b>	<b>20.5%</b>
<b>7. SALES EXPENSES</b>					
<b>Operation</b>					
911	Supervision	-	-	-	
912	Demonstrating and Selling Expenses	9	2	7	
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	2	2	0	
<b>TOTAL Sales Expenses</b>		<b>11</b>	<b>4</b>	<b>7</b>	<b>183.6%</b>
<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>					
<b>Operation</b>					
920	Administrative and General Salaries	1,166	1,035	132	
921	Office Supplies and Expenses	2,624	2,531	92	
922	Administrative Expenses Transferred - Credit	(523)	(379)	(144)	

**Ameren Illinois Gas**

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

(\$ 000)

Account	Description	IP Actual	IP Budget	IPC Variance	IPC Variance %
923	Outside Services Employed	5,439	2,850	2,590	
924	Property Insurance	76	0	76	
925	Injuries and Damages	2,123	2,569	(446)	
926	Employee Pensions and Benefits	6,709	8,153	(1,445)	
927	Franchise Requirements	2,336	2,800	(464)	
928	Regulatory Commission Expenses	592	742	(150)	
929	Duplicate Charges - Credit	(2,806)	(2,768)	(38)	
930.1	General Advertising Expenses	2	118	(116)	
930.2	Miscellaneous General Expenses	587	1,503	(916)	
931	Rents	3,849	3,846	3	
TOTAL Operation		22,175	23,001	(826)	-3.6%
Maintenance				-	
935	Maintenance of General Plant	377	307	70	22.8%
TOTAL Administrative and General Exp		22,553	23,309	(756)	-3.2%
TOTAL Gas O. and M. Exp		48,294	48,445	(151)	-0.3%