

ILLINOIS GAS COMPANY  
Section 285.3135 Schedule C-11.3  
Historical Test Year  
12 Months Ended December 31  
EMPLOYEE BENEFITS

Lori A. Uhl, Assistant Treasurer & Comptroller  
618-395-8588

Line No.	Account Number	Account Description	Employee Classification	Proposed Test Year	Three Consecutive Years Immediately Preceding Test Year			
					2007-Actual	2006	2005	2004
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	926110	Employee Benefits-Vacation	Union	67,310	61,752	55,400	58,912	55,471
2	926117	Employee Benefits-Public Servic	Union	-	-	21	248	431
3	926120	Employee Benefits-Holiday	Union	38,187	35,034	32,069	28,336	41,401
4	926130	Employee Benefits-Sick	Union	26,870	24,651	17,891	30,675	27,568
5	926140	Employee Benefits-Personal Lv	Union	175	161	832	152	75
6	926150	Employee Benefits-Phone Reimb	Union	3,124	3,124	3,002	3,059	3,247
7	926160	Employee Benefits-Funeral Lv	Union	1,433	1,315	2,596	2,408	1,917
8	926170	Employee Benefits-DOT Phys/CDL	Union	352	352	60	-	124
9	926180	Employee Benefits-Drug Tstng	Union	-	-	-	92	57
14	926260	Employee Benefits-Funeral Lv Of	Clerical	-	-	-	266	61
15	926270	Employee Benefits-Jury Duty	Clerical	-	-	173	-	-
16	926275	Employee Benefits-Union Meetings	Union	670	615	-	-	-
17	926300	Employee Benefits-Pension Admin	Clerical	3,411	3,411	2,460	3,198	2,666
18	926320	Employee Benefits-OPEB Expense	All but General Officers	7,387	34,741	2,025	29,908	29,075
19	926400	Emplee Bnfts-401k Contrib ILG	All but General Officers	114,053	104,720	99,066	97,493	100,240
20	926510	Employee Bnfts-Group Med ILGas	All but Genl Officers+COB	274,489	290,169	265,685	241,424	246,745
21	926520	Employee Bnfts-Group Life ILGa	All but General Officers	19,887	15,053	6,574	12,667	14,008
22	926530	Employee Bnfts-Group LTD ILGas	All but Officers	6,925	6,254	5,718	5,743	5,996
23	926540	Employee Bnfts-Group Dntl ILGa	All but General Officers	18,809	19,898	21,080	20,456	20,455
24	926550	Employee Bnfts-Health Ins Deduction	All but Genl Officers	(25,480)	-	-	-	-
25	926610	Employee Benefits-Empl Eductn U	Union	31,593	30,091	11,504	27,073	10,975
26	926620	Employee Benefits-Empl Eductn	Clerical	1,185	1,185	933	550	1,130
27	926630	Employee Benefits-Spl Recreati	All but General Officers	4,557	4,557	3,518	3,802	3,556
28	926640	Employee Benefits-Supplies	All but General Officers	3,797	3,797	3,465	3,256	3,120
29	926650	Employee Benefits-Uniforms	Union	6,774	6,774	8,314	8,468	11,087
30	926670	Employee Benefits-Gloves	Union	1,116	1,116	1,368	859	1,012
31	926680	Employee Benefits-Empl Gas Disc	All but Officers	9,103	9,103	8,724	8,738	8,544
32	926700	Employee Benefits-Other	All	230	230	179	17	1,028
33		<b>TOTAL BENEFITS</b>		<b>615,960</b>	<b>658,105</b>	<b>552,656</b>	<b>587,800</b>	<b>589,992</b>
34								
35			Estimated Capitalized	36,958	39,486	44,212	47,024	47,199
36			Estimated Capitalized-%	6.0%	6.0%	8.0%	8.0%	8.0%
37			Estimated Expensed	579,002	618,619	508,444	540,776	542,793
38			Estimated Expensed-%	94.0%	94.0%	92.0%	92.0%	92.0%
39								
40								

41 \*\*The Estimated Capitalized percentages shown above were determined by taking the actual allocated fringe benefits for the period and dividing them by the total allocated  
42 fringe benefits for the period. This would effectively allocate all listed benefits by the same percentage. Illinois Gas Company established fringe benefit overhead factors  
43 annually based upon the previous year's actual labor and expense. Rather than distribute the allocation to each individual expense account, the total allocation credit  
44 flows through Account 922-Admin Expenses Transferred, which is included in Administrative and General Expenses.