

**Ameren Illinois Company – RZ-II (CILCO)**  
**Electric Variance Workpaper**  
**Comparison of Budgeted Payroll**  
**Expense to Actual**  
**Historical Year ended December 31, 2009**

**SALES EXPENSE**

- Electric sales operation expense was under budget due to account 912.
  - Account 912 demonstrating and selling expense was under budget due to activities associated with economic development. Labor costs associated with economic development were under budget as a result of the poor economic conditions in 2009 and the loss of an employee. In addition all budgeted expenses to 912, were budgeted to electric, while some costs were allocated to gas. Economic development labor was under budget by 25% in 2009.

**ADMINISTRATIVE AND GENERAL EXPENSES**

- Electric administrative and general maintenance expenses were over budget primarily due to account 935.
  - This variance was primarily created by unbudgeted space planning and facilities engineering, and for increased needs for maintenance, modifications and installs within the Building Services department.