

PUBLIC

DIRECT TESTIMONY

of

BONITA A. PEARCE
Accountant

Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Confidential Information Identified As
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Ameren Illinois Company

Rate MAP-P Modernization Action Plan – Pricing Annual Update Filing

Docket No. 13-0301

July 3, 2013

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- Schedule 3.03– Adjustment to Reduce Account 930.2 - Miscellaneous General Expenses
- Schedule 3.04– Adjustment to Reduce Ameren Credit Card Expenses

1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Bonita A. Pearce. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5

6 **Q. By whom are you employed and in what capacity?**

7 A. I am currently employed as an Accountant in the Accounting Department
8 of the Financial Analysis Division of the Illinois Commerce Commission
9 ("ICC" or "Commission").

10

11 **Q. Please describe your background and professional affiliations.**

12 A. I am a licensed Certified Public Accountant with a Bachelor of Science in
13 Accountancy from Illinois State University. Prior to joining the Staff of the
14 Commission ("Staff") in March of 2001, I was engaged in the practice of
15 public accounting for sixteen years. I returned to the practice of public
16 accounting for a brief period in 2005, before returning to the Commission
17 in 2006.

18

19 **Q. Have you previously testified before a regulatory body?**

20 A. Yes, I have testified on several occasions before the Commission.

21

22 **Q. What is the purpose of your testimony in this proceeding?**

23 A. The purpose of my testimony is to present the results of my review of the
24 filings of Ameren Illinois Company (“AIC” or the “Company”) and the
25 analysis of underlying data that include the following:

26

- 27 1. Propose adjustments to remove a contra liability from the Rate
28 Base concerning Other Post-Employment Benefits (“OPEB”);
- 29 2. Propose adjustments to the Statement of Operating Income
30 concerning industry dues; Ameren Credit Card (formerly called
31 Purchase Card or “P-Card”) expenses; and miscellaneous general
32 expenses;
- 33 3. Recommend reporting requirements regarding costs allocated from
34 Ameren Services Company (“AMS”) to AIC pursuant to the General
35 Services Agreement (“GSA”) approved by the Commission in
36 Docket No. 09-0234; and
- 37 4. Recommend that AIC provide electronic copies of all Federal
38 Energy Regulatory Commission (“FERC”) orders resulting from a
39 FERC audit of costs or procedures that are subject to allocation or
40 direct assignment to AIC and any responses to FERC by AIC.

41

42 **Schedule Identification**

43 **Q. Are you sponsoring any schedules or attachments as part of ICC**
44 **Staff Exhibit 3.0?**

45 A. Yes. I prepared the following schedules that reflect data as of, or for the
46 reporting year ending, December 31, 2012:

47 Schedule 3.01 – Adjustment to Remove OPEB Contra Liability

48 Schedule 3.02 – Adjustment to Reduce Industry Dues Expense

49

50 Schedule 3.03 – Adjustment to Reduce Account 930.2 - Miscellaneous
51 General Expenses

52

53 Schedule 3.04 – Adjustment to Reduce Ameren Credit Card Expenses

54

55 **Adjustment to Remove OPEB Contra Liability**

56 **Q. Please describe ICC Staff Exhibit 3.0, Schedule 3.01 Adjustment to**
57 **Remove the OPEB Contra Liability balance from the Company's rate**
58 **base as of December 31, 2012.**

59 A. ICC Staff Exhibit 3.0, Schedule 3.01 presents my adjustment to remove
60 from AIC's year-end rate base the amount of OPEB contra liability that is
61 reflected on AIC's Schedule B-2.12, Other Post Employment Benefits
62 Liability Adjustment.

63

64 **Q. What is a contra liability?**

65 A. A "contra" account reflects a negative balance in a given category of
66 accounts. Because a liability account typically reflects a credit balance, an
67 offsetting negative balance in a liability account effectively reduces overall
68 liabilities. Accordingly, the amount Ameren presents as the OPEB "contra
69 liability" has the impact of increasing rate base, similar to an asset.

70

71 **Q. Why is this adjustment necessary?**

72 A. Unless the OPEB contra liability is removed from rate base, ratepayers will
73 improperly provide shareholders with a return on an amount that was
74 funded by ratepayers. OPEBs are already recovered in rates from
75 ratepayers as an operating expense. Accordingly, it would be improper to
76 permit shareholders to earn a return on funds supplied by ratepayers.

77

78 **Q. How has the Commission addressed the treatment of retirement**
79 **benefits and OPEB liability previously?**

80 A. The Commission has addressed the treatment of retirement benefits and
81 OPEB liability in several dockets, including the most recent Order for
82 North Shore and Peoples Gas¹ and the Commission's findings in previous
83 North Shore and Peoples Gas cases, ICC Docket Nos. 07-0241/07-0242
84 (Cons.), 09-0166/09-0167 (Cons.), and 11-0280/11-0281 (Cons.). As
85 reflected in these decisions, the Commission has routinely concluded that
86 shareholders should not earn a return on ratepayer supplied funds. This
87 notion was reflected by the Commission in its Final Order in Docket Nos.
88 11-0280/11-0281(Cons.):

89 The Commission agrees with both Staff and [Intervenors]
90 concerning the adjustments to rate base made to account for net
91 retirement benefits. Staff witness Ebrey agreed with GCI witness
92 Effron's approach which removed the Utilities' respective net
93 pension assets from rate base, but kept the OPEB liabilities in rate
94 base. Staff and GCI's adjustments are supported by the evidence
95 and remain consistent with the Commission's conclusions about the
96 pension asset in the 2007 and 2009 PGL rate cases. Those

¹ Docket Nos. 12-0511/12-0512 (Cons.), Final Order dated June 18, 2013, at 90.

97 decisions both concluded that the accrued OPEB liability should be
98 reflected in rate base but that the pension balances should not be
99 recognized in the determination of rate base.

100 ICC Docket Nos. 11-0280/11-0281(Cons.), Final Order (January 10, 2012)
101 at 33.

102 In North Shore and Peoples Gas Docket Nos. 09-0166/09-0167 (Cons.),
103 the Commission disallowed a similar proposal by the Companies to
104 include pension in rate base, noting that:

105 The Commission finds no support in the record to allow for the
106 inclusion of Peoples Gas' pension asset in rate base which in turn
107 would allow shareholders to earn a return on ratepayer supplied
108 funds.

109
110 ICC Docket Nos. 09-0166/09-0167 (Cons.), Final Order (January 21,
111 2010) at 36.

112 Likewise, the Final Order in North Shore and Peoples Gas Docket Nos.
113 12-0511/12-0512 (Cons.) upheld its two previous conclusions by again
114 rejecting North Shore and Peoples Gas' proposal that would improperly
115 allow its shareholders to earn a return on ratepayer supplied funds.

116

117 **Adjustment to Industry Dues Expense**

118 **Q. Please describe ICC Staff Exhibit 3.0, Schedule 3.02 Adjustment to**
119 **Industry Dues Expense.**

120 **A.** ICC Staff Exhibit 3.0, Schedule 3.02 Adjustment to Industry Dues Expense
121 presents my adjustment to remove costs for non-recoverable expenses
122 that relate to lobbying activities including amounts paid to St. Louis Area
123 Business Health Coalition and amounts paid to Hunton & Williams LLP.

124

125 **Q. Please provide the rationale for the disallowance of amounts paid to**
126 **the St. Louis Area Business Health Coalition.**

127 A. I am disallowing charges to the St. Louis Area Business Health Coalition
128 because it is a 501(c) 6 non profit association. This classification by the
129 Internal Revenue Service is used to designate non profit organizations
130 whose primary function supports political and lobbying activities. Such
131 expenses are prohibited from recovery in utility rates, according to Section
132 9-224 of the Illinois Public Utilities Act (“Act”), which states:

The Commission shall not consider as an expense of any public
utility company, for the purpose of determining any rate or charge,
any amount expended for political activity or lobbying as defined in
the “Lobbyist Registration Act”.

133
134
135
136
137
138 **Q. Please provide the rationale for the disallowance of amounts paid to**
139 **Hunton & Williams LLP.**

140 A. I am disallowing costs paid to Hunton & Williams LLP as the firm provides
141 lobbying activities for Ameren. Monthly invoices from this firm state::

142 ***BEGIN CONF***

2

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148 ****(END CONF****

149
150 The monthly invoices’ billing details two types of charges: (1) consultant
151 charges; and (2) legal fees and expenses (ICC Staff Exhibit 3.0,
152 Attachment A). The services provided by Hunton & Williams LLP relate to

² Company response to BAP 3.04

153 legislative and lobbying services that are expressly prohibited from rate
154 recovery according to the provisions of Section 9-224 of the Act.
155 Accordingly, I am removing these costs from the 2012 reporting year
156 revenue requirement.

157

158 **Adjustment to Reduce Miscellaneous General Expenses**

159 **Q. Please describe ICC Staff Exhibit 3.0, Schedule 3.03 Adjustment to**
160 **Reduce Account 930.2 – Miscellaneous General Expenses.**

161 A. ICC Staff Exhibit 3.0, Schedule 3.03, Adjustment to reduce Account 930.2
162 – Miscellaneous General Expenses, presents my adjustment to remove
163 costs for non-recoverable expenses from the 2012 reporting year that
164 include amounts paid to the Illinois Energy Association, fees paid to the
165 Bank of New York Mellon, and fees paid to Wells Fargo Advisors.

166

167 **Q. Please provide the rationale for your disallowance of amounts paid**
168 **to the Illinois Energy Association.**

169 A. I am disallowing the amounts paid to the Illinois Energy Association for
170 membership fees and services because the Illinois Energy Association
171 provides legislative and lobbying services for Ameren which are prohibited
172 from recovery in utility rates pursuant to Section 9-224 of the Act.
173 According to the website for this organization (www.ilenergyassn.org), it
174 was "formed in 1994 to represent Illinois' investor-owned gas and electric
175 utilities in the public policy arena". A closer review of the website

176 highlights several legislative topics and the progress of the organization in
177 furthering the agenda of its members in the legislative arena.

178

179 **Q. Please provide the rationale for your disallowance of fees paid to the**
180 **Bank of New York Mellon.**

181 A. I am disallowing the fees paid to Bank of New York Mellon because the
182 fees relate to issuance of corporate bonds that are already reflected in the
183 cost of debt portion of the overall rate of return.

184

185 **Q. Please provide the rationale for your disallowance of fees paid to the**
186 **Wells Fargo Advisors.**

187 A. I am disallowing the fees paid to Wells Fargo Advisors because the fees
188 relate to the purchase of stock under the 2006 Omnibus Incentive
189 Compensation Plan. As a general rule, the Commission has disallowed
190 incentive compensation expense costs of the type that align the interest of
191 employees and shareholders, such as stock incentive plans. Because the
192 costs of this type of incentive plan would not be recoverable in rates, the
193 fees associated with the purchase of such stock should also be
194 disallowed.

195

196 **Adjustment to Reduce Ameren Credit Card Expenses**

197 **Q. Please describe ICC Staff Exhibit 3.0, Schedule 3.04 Adjustment to**
198 **Reduce Ameren Credit Card Expenses.**

199 A. ICC Staff Exhibit 3.0, Schedule 3.04, Adjustment to reduce Ameren Credit
200 Card Expenses (formerly P-Card Expenses), presents my disallowance of
201 certain types of charges by AIC employees for expenses in 2012 that are
202 not recoverable from ratepayers. The issue of credit card purchases by
203 AIC employees emerged in Docket No. 12-0293 and was addressed as
204 part of Advertising expenses, specifically, "P-Card Expenses."³ The
205 Commission excluded several types of expenses from rate recovery,
206 based on the rationale that:

207 The listed P-Card charges are questionable because the
208 expenses at some retailers are arguably excessive and/or
209 not reasonable related to the provisioning of delivery
210 services.⁴

211 The Commission excluded purchases at book retailers, upscale clothing
212 retailers, and embroidered clothing for AIC employees. Additional types of
213 disallowed expenses were purchases of flowers, decorations,
214 entertainment such as meals and tickets to sporting events, satellite
215 television service and such types of expenses that appear unreasonable
216 and/or unnecessary for the provision of electric delivery service.

217 The Commission summarized the underlying premise of the P-Card
218 disallowances in the following paragraph:

220 To the extent that AIC feels that its current P-Card policies
221 are consistent with general corporate standards, the
222 Commission reminds AIC that such a comparison is not
223 appropriate when the corporate entity in question simply
224 passes purchasing card expenses on to its captive
225 customers. The customers of a typical corporation can

³ Docket No. 12-0293, Final Order at pp. 66 – 69.

⁴ *Id.*, p. 67.

226 choose to spend their money elsewhere if they can find
227 better prices. AIC's customers have no choice but to accept
228 the P-Card purchases in their delivery service rates.
229

230 Docket No. 12-0293, Final Order dated December 5, 2012, at p. 69.
231

232 **Q. Have you conducted a review of costs incurred by AIC employees**
233 **using the Ameren Credit Cards during the 2012 reporting year?**

234 A. Yes. My adjustment disallows costs similar to those that were disallowed
235 by the Commission in Docket No. 12-0293 and include costs such as:
236 meals and luncheons; refreshments served at parties and meetings;
237 flowers, gift cards, and promotional items such as travel mugs and gift
238 boxes; satellite television service at various company offices; electronics
239 and accessories such as flat screen and LCD televisions, digital video disk
240 players, digital cameras, satellite television hardware; wireless service
241 and hand-held devices, along with accessories such as holsters and
242 chargers. Additionally, I disallowed the cost of McLean County Chamber
243 dues. The entire list of disallowed items is included on Schedule 3.04,
244 page 2.
245

246 **Q. Please explain the rationale for your disallowance of these items.**

247 A. The rationale behind my adjustment is threefold:
248 1) These charges are not necessary for the provision of utility service
249 and are thus unreasonable expenses to be recovered from
250 ratepayers.

251 2) These charges do not provide benefits to ratepayers — instead,
252 most of these expenses appear to benefit employees in the form of
253 perquisites for attending a meeting, or recognition of a special
254 occasion or enhancements to the work environment that are in
255 addition to the adequate compensation the employees receive for
256 performing their work.

257 3) These charges may be usual expenses in many for-profit
258 businesses in which stockholders provide the funding, but
259 ratepayers are providing the funding for these types of expenses
260 incurred by the utility. The expenses recovered from ratepayers
261 should meet a higher standard because the customers require the
262 service provided by the Company and have no alternative but to
263 use AIC for delivery of their gas service.

264 **Reporting Recommendations**

265 **Q. Do you have any reporting recommendations pursuant to affiliate**
266 **agreements approved by this Commission in Docket No. 09-0234?**

267 A. Yes. Based on my review of the costs allocated to AIC from Ameren
268 Services Company (“AMS”), I recommend the Commission include the
269 following finding in the Order for this proceeding:

270

271 1. AIC will provide an electronic copy of the FERC Financial Report
272 FERC Form 60: Annual Report of Centralized Service Companies
273 (“FERC Form 60”) filed by Ameren Services Company with the
274 Manager of Accounting of the Commission on the day it is filed with
275 FERC; and,

276
277 2. AIC will notify the Manager of Accounting of the Commission within
278 30 days of implementation of substantial changes to service
279 company allocation factors.⁵
280

281 The rationale for my first recommendation is that the FERC Form 60
282 contains summary financial information related to transactions between
283 AMS and its affiliates, including AIC. Neither AMS nor AIC is required to
284 file this report with the ICC; however, the report is utilized by Staff in their
285 analysis of intercompany transactions pursuant to Commission-approved
286 affiliated interest agreements. Therefore, it is necessary for Staff to have
287 access to this report in order to complete various types of analyses.
288

289 The rationale for my second recommendation is that the service company
290 allocation factors impact the amount of costs that the service company
291 charges its various affiliates, including AIC. Staff reviews these allocation
292 factors from time to time, including during the course of a rate case, to
293 ensure the allocation factors appear reasonable. Therefore, it is
294 necessary for Staff to have access to the most current allocation factors
295 that are being utilized by AMS to charge its affiliates, including AIC.
296

297 **Q. Has the Commission reached similar conclusions in other dockets?**

⁵ A substantial change in the allocation basis for a function or a change in the calculation of the factor that results in an increase or decrease in AMS costs allocated to AIC by more than 5% or \$5 million, whichever is greater, relative to the prior calendar year.

298 A. Yes. The Commission has supported reporting requirements related to
299 intercompany charges in Docket No. 05-0597 for Commonwealth Edison
300 Company.⁶

301

302 **Q. Do you have any other recommendations for additional reporting**
303 **requirements?**

304 A. Yes. The Commission should order AIC to provide electronic copies of all
305 FERC orders resulting from a FERC audit of costs or procedures that are
306 subject to allocation or direct assignment to AIC and any responses to
307 FERC by AIC to the Manager of Accounting of the Commission.

308 The rationale for my recommendation is that the types of FERC orders
309 described above will potentially impact the transactions between AMS and
310 its affiliates, including AIC. Neither AMS nor AIC is required to file these
311 orders with the ICC; however, these Orders are utilized by Staff in their
312 analysis of intercompany transactions pursuant to Commission-approved
313 affiliated interest agreements. Therefore, it is necessary for Staff to have
314 access to the orders to complete various types of analyses.

315

316 **Conclusion**

317 **Q. Does this conclude your prepared direct testimony?**

318 A. Yes, it does.

⁶ Order, Docket No. 05-0597, July 26, 2006, pp. 7 – 8.

Ameren Illinois Company
 Adjustment To Remove OPEB Contra Liability
 For the Reporting Year Ended December 31, 2012
 (In Thousands)

Line No.	Description	Amount	Source
(a)	(b)	(c)	(d)
Rate Base Adjustment:		(In 000's)	
1	OPEB Contra Liability per Staff calculation	\$ -	ICC Staff Exhibit 3.0
2	OPEB Contra Liability per Company calculation	<u>1,406</u>	Schedule B-2.12, line 8
3	Staff Proposed Adjustment to Rate Base	<u>\$ (1,406)</u>	Line 1 minus line 2
4	Accumulated Deferred Income Taxes Per Staff	\$0	ICC Staff Exhibit 3.0
5	Accumulated Deferred Income Taxes Per Company	<u>(579)</u>	Schedule B-2.12, line 9
6	Staff Proposed Adjustment to Rate Base	<u>\$579</u>	Line 4 minus line 5
7	Net Rate Base Reduction Per Staff - Removal of OPEB Contra Liability, net of ADIT	<u>(\$827)</u>	Line 3 plus line 6

Ameren Illinois Company
 Adjustment To Reduce Industry Dues Expense
 For the Reporting Year Ended December 31, 2012
 (In Thousands)

Line No.	Description	Amount	Source
(a)	(b)	(c)	(d)
Operating Statement Adjustment:			
1	Industry Association Dues Expense per Staff calculation	\$ 1,207	Line 7/1,000
2	Industry Association Dues Expense per Company	<u>1,220</u>	Schedule C-6.1, line 31, column I
3	Staff Adjustment to Reduce Industry Association Dues Expense	<u>\$ (13)</u>	Line 1 minus line 2

Note 1. Staff Calculation of 2012 Industry Dues Expense

(In Whole Dollars)

4	2012 Industry Dues	\$ 1,220,000	Schedule C-6.1, line 31, column (I)
Less non-recoverable amounts of 2012 Industry Dues Expense:			
5	Hunton & Williams LLP - services related to lobbying activities associated with electric service	8,996	Response to DR BAP 3.03 Attach 1
6	St. Louis Area Business Health Coalition - costs relate to political and lobbying activities	<u>3,894</u>	Response to DR BAP 3.03 Attach 1
7	Staff calculated 2012 industry dues expense	<u>\$ 1,207,110</u>	Line 4 minus lines 5 through 6

Ameren Illinois Company
 Adjustment To Reduce Account 930.2 - Miscellaneous General Expenses
 For the Reporting Year Ended December 31, 2012
 (In Thousands)

Line No.	Description	Amount	Source
(a)	(b)	(c)	(d)
Operating Statement Adjustment:			
1	AC 930.2 - Miscellaneous General Expenses per Staff	\$ 2,663	Line 8/1,000
2	AC 930.2 - Miscellaneous General Expenses per Company	3,227	Schedule C-6.1, line 31, column I
3	Staff Adjustment to Reduce Miscellaneous General Expenses	<u>\$ (564)</u>	Line 1 minus line 2

Note 1. Staff Calculation of 2012 Miscellaneous General Expenses

(In Whole Dollars)

4	2012 Industry Dues	\$ 3,227,000	Schedule C-21, line 14, column (F)
<u>Less non-recoverable amounts of 2012 Miscellaneous General Expenses:</u>			
5	Illinois Energy Association - Membership Fees & Services through 2014	121,796	Response to DR BAP 2.02 Attach; Vendors > \$100K
6	Bank of New York Mellon - Bank Fees related to Corporate Bonds	134,137	Response to DR BAP 2.02 Attach; Vendors > \$100K
7	Wells Fargo Advisors - Stock Purchase under 2006 Omnibus Incentive Compensation Plan	308,106	Response to DR BAP 2.02 Attach; Vendors > \$100K
8	Staff calculated 2012 Misc. General expenses	<u>\$ 2,662,961</u>	Line 4 minus lines 5 through 7

Adjustment To Reduce Ameren Credit Card Expenses (formerly P-Card Expenses)
 For the Reporting Year Ended December 31, 2012
 (In Thousands)

Line No.	Description	Total AIC Electric Adjustment	Elec Distribution Adjustment	Source
(a)	(b)	(c)	(d)	(e)
Operating Statement Adjustment:				
1	Ameren Credit Card Expenses Disallowed by AIC	\$ -	\$ -	Note 1.
2	Ameren Credit Card Expenses Disallowed by Staff	26	24	Sch. 3.04, p. 2, line 114/1,000 for col (c); col (c) multiplied by distribution allocation factor for col (d)
3	Staff Adjustment to Reduce Ameren Credit Card Expenses	<u>\$ (26)</u>	<u>\$ (24)</u>	Line 1 minus line 2

Note 1.

Although the Commission disallowed certain expenses that resulted from the use of Ameren Credit Cards ("formerly P-Cards") in Docket No. 12-0293, the Company did not remove comparable types of expenses from the 2012 reporting year, as indicated in the response to DR BAP 6.02 in Docket No. 13-0192. Accordingly, Staff prepared an analysis of purchases with the Ameren Credit Card based on a sample selected in DR BAP 4.07. The results of Staff's analysis show that consistent with the criteria set forth by the Commission in Docket No 12-0293, certain purchases should not be recovered from ratepayers, as summarized on page 2 of Schedule 3.04

Note 2. The distribution allocation factor of 92.06% that is reflected on line 2, column (d) was obtained from AIC schedule WPC-4b, line 123, column (D).

Analysis of AIC Corporate Credit Card (Formerly "P-Card") Charges
 2012 Actual Amounts
 (In Whole Dollars)

Line No.	AIC Response to DR BAP 4.01	Expense Report	Explanation	Amount	Vendor/Notes
1	Attach 01	208686		\$ -	
2	Attach 02	242232		-	
3	Attach 03	248408	flowers for employee funeral	110.75	
4	Attach 03		employee farewell	64.38	TLF Blossom Basket Florist
5	Attach 04	257270		-	
6	Attach 05	274273	105 Ameren pens w Ameren Illinois logo	194.75	Jedco Sales
7	Attach 06	280249	72 travel cups for new employee packets & kudos	420.13	Jedco Sales
8	Attach 06		73 coffee mugs for new employee packets & kudos	682.20	Jedco Sales
9	Attach 06		100 sandstone coasters for Div 4' s new	485.73	Jedco Sales
10	Attach 07	209157	employee packets & kudos- 50 gift boxes	181.66	this total includes the 1% discount
11	Attach 08	240304	2 logo T-shirts, 1 hoodie	24.67	Casey's - candy & nuts
12	Attach 09	246252	snacks for first Friday	-	
13	Attach 09			-	
14	Attach 09		snacks for first Friday	33.84	Walmart
15	Attach 10	256907		-	
16	Attach 11	275316	snacks for first Friday	35.00	Mister Donut
17	Attach 11		snacks for first Friday	10.73	Walmart
18	Attach 12	205779	safety meeting	254.71	Little White Cottage Catering
19	Attach 12		safety leadership luncheon	702.99	Little White Cottage Catering
20	Attach 12		cellphone-Andy Stolp	85.39	Wireless Central - Kewanee
21	Attach 13	213711	"meeting room supplies"	101.73	HyVee-snacks
22	Attach 14	209453		-	
23	Attach 15	234016	cell phone _____	66.85	
24	Attach 15			-	
25	Attach 15		_____ service anniversary lunch	89.35	
26	Attach 16	240348		-	
27	Attach 17	248596	Donuts	16.30	Walmart
28	Attach 18	263169	new cell phone	68.06	
29	Attach 18		safety committee meeting meals	254.66	Little White Cottage Catering
30	Attach 18		cell phone for _____ - no receipt available	85.39	Wireless Central - Kewanee
31	Attach 19	263971	Wireless purchase	245.51	Wireless Central - Kewanee
32	Attach 20	276967	Anniversary Cake/Coffee	14.91	Walmart
33	Attach 21	276993	Anniversary Cake	41.81	
34	Attach 22	215069	Snacks for First Friday	25.29	Schnucks 2 fruit trays
35	Attach 23	240310	Snacks for First Friday Safety	24.03	Casey's pizza
36	Attach 24	256913	Snacks for First Friday Safety	48.04	
37	Attach 25	275328	Junior Achievement Lunch	84.81	Ameren Executive Dining
38	Attach 26	208782	"Logistics" mtg	13.30	Walmart-candy
39	Attach 27	241079		-	
40	Attach 28	254469	Hotel Rm 1 night	189.28	Embassy Suites
41	Attach 29	256509		-	
42	Attach 30	259690	"Finance Charge" on Cas Advance	30.00	
43	Attach 31	274115		-	
44	Attach 32	206997	TV for Champaign Storm Rm	489.35	
45	Attach 33	213351	Yr End Safety Celebration	171.89	Stadium Grill
46	Attach 34	238421	Holster & Car Charger for _____	54.47	
47	Attach 34		Blackberry for _____	68.06	
48	Attach 34		Blackberry Holster for _____	33.96	
49	Attach 35	245003	Safety Recognition Breakfast	127.36	
50	Attach 36	255233	Blackberry for _____	212.49	
51	Attach 37	266408	Blackberry for _____	52.80	
52	Attach 38	217089		-	
53	Attach 39	277194		-	
54	Attach 40	242379		-	
55	Attach 41	275967	Employee appreciation	197.99	
56	Attach 41		Employee appreciation	146.93	
57	Attach 42	207528		-	
58	Attach 43	211764	Volunteer Gift Card	105.44	
59	Attach 43		Volunteer Gift Card	28.44	
60	Attach 43		Volunteer Gift Card	53.94	
61	Attach 44	245399		-	
62	Attach 45	254110	Strtching Gift Cards & Slide Advancer	275.56	
63	Attach 46	256068	Refreshments VPQ meeting	82.56	
64	Attach 46		Refreshments VPQ meeting	44.69	
65	Attach 46		Dinner-HR Partner meeting	36.00	
66	Attach 47	269872	Balance for Christmas Luncheon	16.34	
67	Attach 48	216746	LCD TV	377.11	Sherman's Place
68	Attach 48		Safety lunch	70.35	O'Charley's
69	Attach 48		DVD player	86.19	Best Buy
70	Attach 49	242095	Safety Brkfst Meeting	90.59	Cracker Barrel
71	Attach 49		Logistics Team	62.05	Cheddars Casual Caf�

72	Attach 49		_____ Service Anniversary Lunch	101.91	Main Place Bar & Grill
73	Attach 50	257756	United Way mtg	35.00	Denny's Doughnuts & Bakery
74	Attach 50		_____ 25th Service Anniv	550.51	Smokey Bones
75	Attach 51	276812	McLean County Chamber Dues	701.00	
76	Attach 51		"Logistics"	27.50	at McFurray' Golf and Grill
77	Attach 51		Adopt a Family committee	77.50	
78	Attach 52	261453	Flat Screen TV	996.80	
79	Attach 52		Lunch meeting with _____	33.53	
80	Attach 52		Blackberry Case & Car charger	75.85	
81	Attach 52		Bluetooth	60.53	
82	Attach 53	275857		-	
83	Attach 53		Meeting with _____ - Cupcakes for Exec Staff	34.57	
84	Attach 54	240869		-	
85	Attach 55	245127		-	
86	Attach 56	273838		-	
87	Attach 57	207675		-	
88	Attach 58	216027	Decorations for Retirement Celebration	17.56	
89	Attach 58		Lunch/Refreshments for Retirement Celebration	42.46	
90	Attach 58		Lunch/Refreshments for Retirement Celebration	115.24	
91	Attach 59	238842		-	
92	Attach 59		Belleville Appreciation Breakfast for employees on Tax project	40.69	
93	Attach 60	261424	Flat Screen TV for ESTL OC	498.40	
94	Attach 60		Digital Cameras, USBs, Discs & Rechargabel batteries	657.59	
95	Attach 60		Safety lunch	274.41	
96	Attach 60		Direct TV hardware	75.06	
97	Attach 60			-	
98	Attach 61	264301		-	
99	Attach 61		Monthly Svc for ESTL office	82.98	Direct TV
100	Attach 61		Drinks for _____ and Lawyers	24.65	
101	Attach 61		Lunch for _____ and Lawyers	128.69	
102	Attach 62	273243	Direct TV	34.99	
103	Attach 62		ESTL Cable	34.99	
104	Attach 63	275859	Storm	-	
105	Attach 64	279039	Retirement Lunch	405.61	meals-possible alcohol-plus 18% gratutiy
106	Attach 64		Safety Breakfast	93.46	meals-possible alcohol-plus 18% gratutiy
107	Attach 64		Safety Breakfast	15.00	
108	Staff Disallowance based on four months' expenses			\$ 12,807.29	
109	Multiplier to annualize estimate			3	
110	Staff Disallowance based on twelve months' expenses			\$ 38,421.87	
111	Gas Portion - Based on Direct Labor With Admin & General			31.04%	AIC Schedule A-5b, line 7
112	Electric Portion - Based on Direct Labor With Admin & General			68.96%	AIC Schedule A-5b, line 7
113	Disallowance for Gas Service			\$ 11,926.15	
114	Disallowance for Electric Service			26,495.72	
115	Total Disallowed Expenses - Gas and Electric			<u>\$ 38,421.87</u>	