**Section 325.30 Supplemental Information to be Provided Regarding Charitable Contributions**

a) To assist the Commission in evaluating the prudence and reasonableness of any charitable contribution, for all charitable contributions to a single entity or organization that total $1,000 or more in the reporting year for which a utility is seeking recovery from ratepayers in a rate case, the utility must provide both the information required by 83 Ill. Adm. Code 285.3070 and the following supplemental information, provided that, if charitable contributions subject to this Section include amounts that the utility contributed under a program in which it matches employee contributions, the utility may report the matching contributions as a single aggregate amount separately for each recipient of matching funds:

1) Account number/description used to record each charitable contribution;

2) Date and amount of each charitable contribution;

3) Brief description of why the donation is reasonable in amount;

4) Name of the entity or organization receiving the charitable contribution;

5) Publicly stated mission of, or a link through which the stated mission may be publicly accessed, and the physical address of, the entity or organization receiving the charitable contribution;

6) Indication of whether the entity or organization receiving each charitable contribution is a tax-exempt organization under State or federal law. Notwithstanding this informational requirement, the fact that an entity or organization is or is not tax exempt does not create an inference that a contribution to the entity or organization is perse reasonable or unreasonable;

7) Description of the purpose of each charitable contribution, including:

A) whether it is for the public welfare or for charitable scientific, religious or educational purposes; and

B) whether the donee provides services within the public utility's service territory or within the State of Illinois;

8) Amount of the charitable contribution, if any, allocated to other utility operations (e.g., gas and electric, or water and sewer) or jurisdiction (e.g., Illinois and Iowa), along with the identification of the other utility operation or jurisdiction; and

9) Basis of any allocation to other utility operations and jurisdictions, if applicable.

b) The workpapers supporting subsection (a) (see 83 Ill. Adm. Code 285.410) shall include the following:

1) Procedures used by a utility providing multiple utility services (e.g., gas and electric, or water and sewer) or serving multiple jurisdictions (e.g., Illinois and Iowa) to allocate any charitable contribution to each utility service provided or jurisdiction served; and

2) Sworn statements required by Section 325.60, if applicable.