

CONSUMERS ILLINOIS WATER COMPANY - KANKAKEE DIVISION  
Adjustment to Political and Lobbying Expense  
For The Test Year Ended December 31, 2001

Account No. 675 - Miscellaneous Expense

Line	Description (A)	Per Company (B)	Per Staff (C)	Staff Adjustment (D)
1.	James "Pate" Phillip Campaign	\$ 2,000	\$0	\$ (2,000)
2.	Friends of Lee Daniels Campaign	2,000	0	(2,000)
3.	Citizens for Emil Jones	2,000	0	(2,000)
4.	Citizens for Phil Novak	1,050	0	(1,050)
5.	Citizens for Rauchenberger	1,500	0	(1,500)
6.	M. Madigan	3,000	0	(3,000)
7.	Items Under \$1,000	<u>13,800</u>	<u>0</u>	<u>(13,800)</u>
8.	Company Total	\$ 25,350	\$ -	\$ (25,350)
9.	Division Allocation Factor	<u>40.8598%</u>	<u>40.8598%</u>	<u>40.8598%</u>
10.	Total Test Year Political and Lobbying Expense	<u>\$ 10,358</u>	<u>\$ -</u>	<u>\$ (10,358)</u>

Sources:

Lines 1-8: CIWC's 285 Filing, Schedule C-9, Page 1  
Line 9: CIWC's Response to DR WH/K-007.  
Line 10: Line 8 x Line 9.

CONSUMERS ILLINOIS WATER COMPANY - VERMILION DIVISION  
Adjustment to Political and Lobbying Expenses  
For Test Year Ended December 31, 2001

Account No. 675 - Miscellaneous Expense

<u>Line</u>	<u>Description</u> (A)	<u>Per Company</u> (B)	<u>Per Staff</u> (C)	<u>Staff Adjustment</u> (D)
1.	James "Pate" Phillip Campaign	\$ 2,000	\$0	\$ (2,000)
2.	Friends of Lee Daniels Campaign	2,000	0	(2,000)
3.	Citizens for Emil Jones	2,000	0	(2,000)
4.	Citizens for Phil Novak	1,050	0	(1,050)
5.	Citizens for Rauchenberger	1,500	0	(1,500)
6.	M. Madigan	3,000	0	(3,000)
7.	Items Under \$1,000	<u>13,800</u>	<u>0</u>	<u>(13,800)</u>
8.	Company Total	\$ 25,350	\$ -	\$ (25,350)
9.	Division Allocation Factor	<u>32.4870%</u>	<u>32.4870%</u>	<u>32.4870%</u>
10.	Total Test Year Political and Lobbying Expense	<u>\$ 8,235</u>	<u>\$ -</u>	<u>\$ (8,235)</u>

Sources:

Lines 1-8: CIWC's 285 Filing, Schedule C-9, Page 1  
Line 9: CIWC's Response to DR WH/K-007.  
Line 10: Line 8 x Line 9.

CONSUMERS ILLINOIS WATER COMPANY - WOODHAVEN DIVISION  
Adjustment to Political and Lobbying Expense  
For Test Year December 31, 2001

Account No. 675 - Miscellaneous Expense

Line	Description (A)	Per Company (B)	Per Staff (C)	Staff Adjustment (D)
1.	James "Pate" Phillip Campaign	\$ 2,000	\$0	\$ (2,000)
2.	Friends of Lee Daniels Campaign	2,000	0	(2,000)
3.	Citizens for Emil Jones	2,000	0	(2,000)
4.	Citizens for Phil Novak	1,050	0	(1,050)
5.	Citizens for Rauchenberger	1,500	0	(1,500)
6.	M. Madigan	3,000	0	(3,000)
7.	Items Under \$1,000	<u>13,800</u>	<u>0</u>	<u>(13,800)</u>
8.	Company Total	\$ 25,350	\$ -	\$ (25,350)
9.	Division Allocation Factor	<u>4.0082%</u>	<u>4.0082%</u>	<u>4.0082%</u>
10.	Total Test Year Political and Lobbying Expense	<u>\$ 1,016</u>	<u>\$ -</u>	<u>\$ (1,016)</u>

Sources:

Lines 1-8: CIWC's 285 Filing, Schedule C-9, Page 1  
Line 9: CIWC's Response to DR WH/K-007.  
Line 10: Line 8 x Line 9.

CONSUMERS ILLINOIS WATER COMPANY - KANKAKEE DIVISION  
 Adjustment to Regulatory Commission Expense  
 For Test Year Ended December 31, 2001

<u>Line</u>	<u>Description</u> (A)	<u>Per</u> <u>Company</u> (B)	<u>Per</u> <u>Staff</u> (C)	<u>Staff</u> <u>Adjustment</u> (D)
1.	Current Rate Case Expenses (Docket No. 00-0337)	\$ 155,130	\$ 155,130	\$ -
2.	Amortization of Prior Kankakee Division Rate Case Expense from Docket Nos. 95-0342 & 97-0351	34,164	\$ 34,164	-
3.	Allocation from Candlewick Water Rate Case Docket 99-0288	<u>39,206</u>	<u>0</u>	<u>(39,206)</u>
4.	Total Rate Case Cost to be Amortized	\$ 228,500	\$ 189,294	\$ (39,206)
5.	Amortization Period in Years	<u>1.5</u>	<u>3.0</u>	<u>N/A</u>
6.	Annual Rate Case Amortization Expense	<u>\$ 152,333</u>	<u>\$ 63,098</u>	<u>\$ (89,235)</u>

Sources:

Column (B): CIWC's 285 Filing, Schedule C-2.2.

Line 4: CIWC's Response to DR WH/ALL-07 and WH/ALL-006(b).

CONSUMERS ILLINOIS WATER COMPANY - VERMILION DIVISION  
Adjustment to Regulatory Commission Expense  
For Test Year Ended December 31, 2001

<u>Line</u>	<u>Description</u> (A)	<u>Per</u> <u>Company</u> (B)	<u>Per</u> <u>Staff</u> (C)	<u>Staff</u> <u>Adjustment</u> (D)
1.	Current Rate Case Expense (Docket No. 00-0339)	\$ 133,654	\$ 133,654	\$ -
2.	Amortization of Prior Vermillion Division Rate Case Expense from Docket No. 97-0351	13,088	13,088	-
3.	Allocation from Candlewick Rate Case Docket 99-0288	<u>31,291</u>	<u>0</u>	<u>(31,291)</u>
4.	Total Rate Case Cost to be Amortized	\$ 178,033	\$ 146,742	\$ (31,291)
5.	Amortization Period in Years	<u>3.0</u>	<u>3.0</u>	<u>N/A</u>
6.	Annual Rate Case Amortization Expense	<u>\$ 59,344</u>	<u>\$ 48,914</u>	<u>\$ (10,430)</u>

Sources:

Column (B): CIWC's Filing, Schedule C-2.2.

Line 4: CIWC's Response to DR WH/ALL-07 and WH/ALL-006(b).

CONSUMERS ILLINOIS WATER COMPANY - WOODHAVEN DIVISION  
Adjustment to Regulatory Commission Expense  
For Test Year Ended December 31, 2001

Line	Description (A)	Per Company (B)	Per Staff (C)	Staff Adjustment (D)
1.	Current Rate Case Expense (Docket No. 00-0338)	\$ 51,090	\$ 51,090	\$ -
2.	Allocation from Candlewick Rate Case Docket No. 99-0288	<u>11,425</u>	<u>0</u>	<u>(11,425)</u>
3.	Total Rate Case Cost to be Amortized	\$ 62,515	\$ 51,090	(11,425)
4.	Amortization Period in Years	<u>3.0</u>	<u>4.0</u>	N/A
5.	Annual Rate Case Amortization Expense	<u>\$ 20,838</u>	<u>\$ 12,773</u>	<u>\$ (8,065)</u>

Sources:

Column (B): CIWC's 285 Filing, Schedule C-2.2.

Line 2: CIWC's Response to DR WH/All-07 and WH/ALL-006(b).

CONSUMERS ILLINOIS WATER COMPANY - KANKAKEE DIVISION  
Adjustment to Social and Service Club Membership Dues  
For Test Year Ended December 31, 2001

Account No. 675 - Miscellaneous Expense

<u>Line</u>	<u>Description</u> (A)	<u>Amount</u> (B)
1.	<u>Kankakee Country Club:</u>	
2.	Staff Amount	\$0
3.	Less: Company Amount	<u>\$ (3,045)</u>
4.	Staff Adjustment	<u><u>\$ (3,045)</u></u>

Sources:

- Line 2: Public Utilities Act, Section 9-224.
- Line 3: CIWC's 285 Filing, Schedule C-6, Page 2.
- Line 4: Line 2 - Line 3.

CONSUMERS ILLINOIS WATER COMPANY - VERMILION DIVISION  
Adjustment to Social and Service Club Membership Dues  
For Test Year Ended December 31, 2001

Account No. 675 - Miscellaneous Expense

<u>Line</u>	<u>Description</u> (A)	<u>Amount</u> (B)
1.	<u>Danville Country Club:</u>	
2.	Staff Amount	\$0
3.	Less: Company Amount	<u>\$ (3,106)</u>
4.	Staff Adjustment	<u><u>\$ (3,106)</u></u>

Sources:

- Line 2: Public Utilities Act, Section 9-224.
- Line 3: CIWC's 285 Filing, Schedule C-6, Page 2.
- Line 4: Line 2 - Line 3.

CONSUMERS ILLINOIS WATER COMPANY - KANKAKEE DIVISION  
Adjustment to Demonstration Selling, Advertising, and Miscellaneous Sales Expense  
For Test Year Ended December 31, 2001

Line	Description (A)	Amount (B)	
	<u>Account 660, Advertising Expenses:</u>		
1.	Total Test Year Advertising Expense		\$ 27,412
2.	Percent Disallowed (Line 28)		-34.09%
3.	Staff Adjustment		<u>\$ (9,344)</u>
4.	<u>Computation of Disallowed Percentage:</u>	<u>Promotional</u>	<u>Total</u>
5.	2000 Advertising Budget	Amount	Amount
6.	The Harold		\$ 3,000.00
7.	Daily Journal		8,000
8.	City News		3,600
9.	WKAN		2,000
10.	WVIL		2,000
11.	KAT.5		1,000
12.	Home Improvement		500
13.	Home Show		1,200
14.	Mall Expo		500
15.	Kankakee Community College		1,000
16.	Misc. (Mugs, Bottles, etc.)	\$ 8,000	8,000
17.	Elks Pony League (sponsor)	250	250
18.	Bourbannais Soccer (ad)	100	100
19.	Kankakee High School	50	50
20.	Lion's Little League (ad)	60	60
21.	Sponsor Little League Team	225	225
22.	Kankakee Valley Colt League	450	450
23.	Little League All Stars	70	70
24.	Estimated 4th Quarter		2,000
25.	Miscellaneous Advertising		8,000
26.	Budget Reduction		(15,000)
27.	Total 2000 Advertising	<u>\$ 9,205.00</u>	<u>\$ 27,005.00</u>
28.	Promotional Percent	<u>\$ 9,205.00</u> =	34.09%
29.		<u>\$ 27,005.00</u>	

Sources:

Lines 6-27: Company Advertising Expense Workpaper,  
Advertising Expense - #660, For the 2000 Business Plan.  
Line 1: Company 285 Filing, Schedule C-8.

CONSUMERS ILLINOIS WATER COMPANY - VERMILION DIVISION  
Adjustment to Demonstration Selling, Advertising, and Miscellaneous Sales Expense  
For Test Year Ended December 31, 2001

<u>Line</u>	<u>Description</u> (A)	<u>Amount</u> (B)
	<u>Account 660. Advertising Expenses:</u>	
1.	Total Test Year Advertising Expense	\$ 22,327
2.	Percent Disallowed	<u>-34.09%</u>
3.	Staff Adjustment	<u>\$ (7,610)</u>

Sources:

Line 1: Company 285 Filing, Schedule C-8.

Line 2: Staff Exhibit 2.00, Schedule 2.6(K), Line 28.

Line 3: Line 1 x Line 2.

Docket Nos. 00-0337/ 00-0338/00-0339  
Consolidated  
ICC Staff Exhibit 2.00  
Schedule 2.05(W)

CONSUMERS ILLINOIS WATER COMPANY - WOODHAVEN DIVISION  
Adjustment to Demonstration Selling, Advertising, and Miscellaneous Sales Expense  
For Test Year Ended December 31, 2001

<u>Line</u>	<u>Description</u> (A)	<u>Amount</u> (B)
	<u>Account 660. Advertising Expenses:</u>	
1.	Total Test Year Advertising Expense	\$ 152
2.	Percent Disallowed	<u>-34.09%</u>
3.	Staff Adjustment	<u>\$ (52)</u>

Sources:

Line 1: Company 285 Filing, Schedule C-8.

Line 2: Staff Exhibit 2.00, Schedule 2.6(K), Line 28.

Line 3: Line 1 x Line 2.