

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future
 Period Reported: 2000

Line	Income Statement Category (A)	Jan-00 Actual (B)	Jan-00 Budget (C)	Jan-00 Variance (D)	Feb-00 Actual (E)	Feb-00 Budget (F)	Feb-00 Variance (G)
1	Operating Revenues	\$685,376	\$735,899	-\$50,523	\$717,171	\$736,705	-\$19,534
2							
3	Labor	88,812	\$89,338	-526	82,704	87,486	-4,782
4	Employee Benefits	33,847	\$25,481	8,366	24,057	25,480	-1,423
5	Power	28,320	\$28,389	-69	29,986	30,439	-453
6	Chemicals	16,713	\$18,909	-2,196	17,945	20,044	-2,099
7	Outside Services	65,291	\$69,929	-4,638	70,645	70,138	507
8	Leases	1,804	\$2,475	-671	1,219	2,475	-1,256
9	Outside Contractors	32,463	\$25,562	6,901	16,537	25,460	-8,923
10	Supplies	13,928	\$10,209	3,719	11,816	10,209	1,607
11	Transportation	3,825	\$3,230	595	4,907	3,230	1,677
12	Property & Liability Insurance	9,310	\$9,576	-266	9,296	9,559	-263
13	Amortizations	12,723	\$12,723	0	12,723	12,723	0
14	Other Expenses	19,726	\$9,141	10,585	8,336	9,147	-811
15	SUB-TOTAL O&M	326,762	\$304,963	21,799	290,171	306,390	-16,219
16	Depreciation	97,106	\$96,495	611	118,906	99,523	19,383
17	Taxes Other Than Income	57,073	\$51,220	5,853	50,387	51,220	-833
18							
19	SUB-TOTAL	\$480,941	\$452,678	\$28,263	\$459,464	\$457,133	\$2,331
20							
21	Income Taxes Federal	33,363	\$55,077	-21,714	48,537	54,555	-6,018
22	State	7,751	\$12,550	-4,799	11,109	12,436	-1,327
23	TOTAL OPERATING EXPENSES	\$522,055	\$520,305	\$1,750	\$519,110	\$524,124	-\$5,014
24							
25	Net Operating income	\$163,321	\$215,593	-\$52,272	\$198,061	\$212,581	-\$14,520
26							
27	Other Income - Net	5,127	\$5,816	-689	6,207	6,478	-271
28							
29	Interest Expense	104,976	\$116,409	-11,433	104,824	115,027	-10,203
30							
31	Preferred Dividend	0	\$0	0	0	0	0
32							
33	Net Income for Common	\$63,472	\$105,001	-\$41,529	\$99,444	\$104,032	-\$4,588

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
 Period Reported: 2000

Line	Income Statement Category (A)	Mar-00 Actual (B)	Mar-00 Budget (C)	Mar-00 Variance (D)	Apr-00 Actual (E)	Apr-00 Budget (F)	Apr-00 Variance (G)
1	Operating Revenues	\$0	\$1,966,807	-\$1,966,807	\$0	\$2,018,090	-\$2,018,090
2							
3	Labor	0	\$309,850	-\$309,850	\$0	\$274,729	-274,729
4	Employee Benefits	0	\$84,237	-\$84,237	\$0	\$85,037	-85,037
5	Power	0	\$92,756	-\$92,756	\$0	\$90,770	-90,770
6	Chemicals	0	\$46,272	-\$46,272	\$0	\$41,787	-41,787
7	Outside Services	0	\$130,333	-\$130,333	\$0	\$133,831	-133,831
8	Leases	0	\$7,374	-\$7,374	\$0	\$7,039	-7,039
9	Outside Contractors	0	\$90,952	-\$90,952	\$0	\$93,871	-93,871
10	Supplies	0	\$31,813	-\$31,813	\$0	\$31,811	-31,811
11	Transportation	0	\$15,080	-\$15,080	\$0	\$15,080	-15,080
12	Property & Liability Insurance	0	\$29,306	-\$29,306	\$0	\$29,306	-29,306
13	Amortizations	0	\$41,972	-\$41,972	\$0	\$50,298	-50,298
14	Other Expenses	0	\$23,920	-\$23,920	\$0	\$28,509	-28,509
15	SUB-TOTAL O&M	0	\$903,866	-\$903,866	\$0	\$882,068	-882,068
16	Depreciation	0	\$273,151	-\$273,151	\$0	\$275,156	-275,156
17	Taxes Other Than Income	0	\$124,171	-\$124,171	\$0	\$124,607	-124,607
18							
19	SUB-TOTAL	\$0	\$1,301,188	-\$1,301,188	\$0	\$1,281,831	-\$1,281,831
20							
21	Income Taxes Federal	0	\$113,698	-\$113,698	\$0	\$136,442	-136,442
22	State	0	\$25,922	-\$25,922	\$0	\$30,950	-30,950
23	TOTAL OPERATING EXPENSES	\$0	\$1,440,808	-\$1,440,808	\$0	\$1,449,223	-\$1,449,223
24							
25	Net Operating income	\$0	\$525,999	-\$525,999	\$0	\$568,867	-\$568,867
26							
27	Other Income - Net	0	-\$43,835	\$43,835	\$0	-\$46,971	46,971
28							
29	Interest Expense	0	\$268,925	-\$268,925	\$0	\$266,431	-266,431
30							
31	Preferred Dividend	0	\$5,500	-\$5,500	\$0	\$0	0
32							
33	Net Income for Common	\$0	\$207,739	-\$207,739	\$0	\$255,465	-\$255,465

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future
 Period Reported: 2000

Line	Income Statement Category (A)	Mar-00 Actual (B)	Mar-00 Budget (C)	Mar-00 Variance (D)	Apr-00 Actual (E)	Apr-00 Budget (F)	Apr-00 Variance (G)
1	Operating Revenues	\$0	\$700,592	-\$700,592	\$0	\$684,472	-\$684,472
2							
3	Labor	0	95,081	-95,081	0	83,521	-83,521
4	Employee Benefits	0	25,305	-25,305	0	25,487	-25,487
5	Power	0	26,631	-26,631	0	25,946	-25,946
6	Chemicals	0	20,623	-20,623	0	16,061	-16,061
7	Outside Services	0	70,561	-70,561	0	70,848	-70,848
8	Leases	0	2,475	-2,475	0	2,475	-2,475
9	Outside Contractors	0	25,492	-25,492	0	24,876	-24,876
10	Supplies	0	10,209	-10,209	0	10,209	-10,209
11	Transportation	0	3,230	-3,230	0	3,230	-3,230
12	Property & Liability Insurance	0	9,559	-9,559	0	9,559	-9,559
13	Amortizations	0	12,723	-12,723	0	12,723	-12,723
14	Other Expenses	0	7,894	-7,894	0	8,696.74	-8,697
15	SUB-TOTAL O&M	0	309,782	-309,782	0	293,632	-293,632
16	Depreciation	0	99,668	-99,668	0	99,794	-99,794
17	Taxes Other Than Income	0	51,124	-51,124	0	51,223	-51,223
18							
19	SUB-TOTAL	\$0	\$460,574	-\$460,574	\$0	\$444,649	-\$444,649
20							
21	Income Taxes Federal	0	42,060	-42,060	0	41,804	-41,804
22	State	0	9,674	-9,674	0	9,617	-9,617
23	TOTAL OPERATING EXPENSES	\$0	\$512,308	-\$512,308	\$0	\$496,070	-\$496,070
24							
25	Net Operating income	\$0	\$188,284	-\$188,284	\$0	\$188,402	-\$188,402
26							
27	Other Income - Net	0	7,896	-7,896	0	5,067	-5,067
28							
29	Interest Expense	0	115,349	-115,349	0	113,121	-113,121
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$0	\$80,831	-\$80,831	\$0	\$80,348	-\$80,348

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
 Period Reported: 2000

Line	Income Statement Category (A)	May-00 Actual (B)	May-00 Budget (C)	May-00 Variance (D)	Jun-00 Actual (E)	Jun-00 Budget (F)	Jun-00 Variance (G)
1	Operating Revenues	\$0	\$2,068,868	-\$2,068,868	\$0	\$2,007,304	-\$2,007,304
2							
3	Labor	0	\$304,882	-\$304,882	\$0	\$299,773	-299,773
4	Employee Benefits	0	\$84,272	-\$84,272	\$0	\$84,259	-84,259
5	Power	0	\$88,709	-\$88,709	\$0	\$98,724	-98,724
6	Chemicals	0	\$51,762	-\$51,762	\$0	\$50,007	-50,007
7	Outside Services	0	\$129,954	-\$129,954	\$0	\$120,240	-120,240
8	Leases	0	\$7,039	-\$7,039	\$0	\$7,378	-7,378
9	Outside Contractors	0	\$132,852	-\$132,852	\$0	\$93,833	-93,833
10	Supplies	0	\$31,807	-\$31,807	\$0	\$31,818	-31,818
11	Transportation	0	\$15,080	-\$15,080	\$0	\$15,080	-15,080
12	Property & Liability Insurance	0	\$29,306	-\$29,306	\$0	\$29,306	-29,306
13	Amortizations	0	\$50,284	-\$50,284	\$0	\$50,748	-50,748
14	Other Expenses	0	\$24,670	-\$24,670	\$0	\$24,554	-24,554
15	SUB-TOTAL O&M	0	\$950,617	-\$950,617	\$0	\$905,721	-905,721
16	Depreciation	0	\$276,941	-\$276,941	\$0	\$279,007	-279,007
17	Taxes Other Than Income	0	\$124,191	-\$124,191	\$0	\$124,184	-124,184
18							
19	SUB-TOTAL	\$0	\$1,351,749	-\$1,351,749	\$0	\$1,308,912	-\$1,308,912
20							
21	Income Taxes Federal	0	\$129,531	-\$129,531	\$0	\$151,715	-151,715
22	State	0	\$29,422	-\$29,422	\$0	\$34,328	-34,328
23	TOTAL OPERATING EXPENSES	\$0	\$1,510,701	-\$1,510,701	\$0	\$1,494,954	-\$1,494,954
24							
25	Net Operating income	\$0	\$558,167	-\$558,167	\$0	\$512,350	-\$512,350
26							
27	Other Income - Net	0	-\$47,075	\$47,075	\$0	\$9,483	-9,483
28							
29	Interest Expense	0	\$268,452	-\$268,452	\$0	\$238,001	-238,001
30							
31	Preferred Dividend	0	\$0	\$0	\$0	\$5,500	-5,500
32							
33	Net Income for Common	\$0	\$242,639	-\$242,639	\$0	\$278,332	-\$278,332

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future
 Period Reported: 2000

Line	Income Statement Category (A)	May-00 Actual (B)	May-00 Budget (C)	May-00 Variance (D)	Jun-00 Actual (E)	Jun-00 Budget (F)	Jun-00 Variance (G)
1	Operating Revenues	\$0	\$722,586	-\$722,586	\$0	\$739,583	-\$739,583
2							
3	Labor	0	95,160	-95,160	0	93,913	-93,913
4	Employee Benefits	0	25,290	-25,290	0	25,331	-25,331
5	Power	0	24,848	-24,848	0	26,386	-26,386
6	Chemicals	0	24,711	-24,711	0	21,929	-21,929
7	Outside Services	0	70,949	-70,949	0	67,329	-67,329
8	Leases	0	2,475	-2,475	0	2,475	-2,475
9	Outside Contractors	0	24,889	-24,889	0	24,880	-24,880
10	Supplies	0	10,209	-10,209	0	10,209	-10,209
11	Transportation	0	3,230	-3,230	0	3,230	-3,230
12	Property & Liability Insurance	0	9,559	-9,559	0	9,559	-9,559
13	Amortizations	0	12,723	-12,723	0	12,723	-12,723
14	Other Expenses	0	8,016	-8,016	0	8,389	-8,389
15	SUB-TOTAL O&M	0	312,060	-312,060	0	306,352	-306,352
16	Depreciation	0	100,980	-100,980	0	101,615	-101,615
17	Taxes Other Than Income	0	51,116	-51,116	0	51,138	-51,138
18							
19	SUB-TOTAL	\$0	\$464,156	-\$464,156	\$0	\$459,105	-\$459,105
20							
21	Income Taxes Federal	0	47,714	-47,714	0	60,211	-60,211
22	State	0	10,923	-10,923	0	13,686	-13,686
23	TOTAL OPERATING EXPENSES	\$0	\$522,793	-\$522,793	\$0	\$533,002	-\$533,002
24							
25	Net Operating income	\$0	\$199,793	-\$199,793	\$0	\$206,581	-\$206,581
26							
27	Other Income - Net	0	5,025	-5,025	0	8,122	-8,122
28							
29	Interest Expense	0	113,489	-113,489	0	100,164	-100,164
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$0	\$91,329	-\$91,329	\$0	\$114,539	-\$114,539

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Jurisdictional Allocation Summary Workpaper

Corporate Office and Cash Remittance Center Allocation Procedures

Line

- | | |
|---|--|
| 1 | Costs related to the Company's Corporate Office and Cash Remittance Center are |
| 2 | allocated among each of the operating divisions based upon customer count. |

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Proposed Test Year Period: Future
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Jurisdictional Allocation Summary Workpaper

Line	Account Number	Account Description	Vermilion Water Allocation Factors		
			Local Accounts (C)	Corporate Office (D)	Remittance Center (E)
1		Intangible Plant	100%	0%	0%
2	301	Organization	100%	0%	0%
3	302	Franchises & Consents	100%	0%	0%
4		Source of Supply Plant			
5	303	Land and Land Rights	100%	0%	0%
6	304	Structures and Improvements	100%	0%	0%
7	306	Lake, River and Other Intakes	100%	0%	0%
8	307	Wells and Springs	100%	0%	0%
9	309	Supply Mains	100%	0%	0%
10					
11					
12		Pumping Plant			
13	303	Land and Land Rights	100%	0%	0%
14	304	Structures and Improvements	100%	0%	0%
15	310	Power Generating Equipment	100%	0%	0%
16	311	Electric Pumping Equipment	100%	0%	0%
17		Water Treatment Plant			
18	303	Land and Land Rights	100%	0%	0%
19	304	Structures and Improvements	100%	0%	0%
20	320	Water Treatment Equipment	100%	0%	0%
21					
22		Transmission & Dist. Plant			
23	303	Land and Land Rights	100%	0%	0%
24	304	Structures and Improvements	100%	0%	0%
25	330	Dist. Reservoirs & Standpipes	100%	0%	0%
26	331	T & D Mains	100%	0%	0%
27	333	Services	100%	0%	0%
28	334	Meters	100%	0%	0%
29	334	Meter Installations	100%	0%	0%
30	335	Hydrants	100%	0%	0%
31					
32		General Plant			
33	303	Land and Land Rights	0%	28.05%	28.05%
34	304	Structures and Improvements	0%	28.05%	28.05%
35	344	Laboratory Equipment	100%	0%	0%
36	340	Office Furniture and Equipment	100%	28.05%	28.05%
37	346	Communication Equipment	100%	0%	0%
38	347	Miscellaneous Equipment	100%	0%	0%
39	341	Transportation Equipment	100%	28.05%	28.05%
40	343	Tools, Shop and Garage Equip.	100%	0%	0%

- (1) Accounts 30360, 30460, 34060 and 341 for the Kankakee Division are total Company accounts. The balances of these accounts are allocated among operating divisions based on customer count. (See Schedule A-5, page 2)
- (2) Accounts 30462 and 34062 for the Vermilion County Division include the Company's cash remittance center assets. These assets are allocated among operating divisions based on customer count. (See Schedule A-5, page 2)

Proposed Test Year Period: Future
 Period Reported: Average 2001

Jurisdictional Allocation Summary Workpaper

Jurisdictional Allocation Statistics

Line	CIWC Operating Division (A)	Ave. 2001 Customer Count (B)	Allocation Factor % (C)	Ave. 2001 Plant (D)	Allocation Factor % (E)	2000 & 2001 Tank Painting Expense (F)	Allocation Factor % (G)	2000 & 2001 Pension Expense (H)	Allocation Factor % (I)
1	Corporate			\$1,311,479	0.89%				
2	Kankakee	21,242	35.01%	49,591,549	33.53%	\$79,609	35.40%	\$11,244	42.29%
3	Willowbrook:								
4	Water	911	1.50%	2,636,024	1.78%	2,250	1.00%	517	1.94%
5	Sewer	970	1.60%	4,732,581	3.20%			513	1.93%
6	University Park:								
7	Water	1,629	2.68%	6,323,647	4.28%	0	0.00%	1,146	4.31%
8	Sewer	1,594	2.63%	14,452,499	9.77%			1,030	3.87%
9	Woodhaven:								
10	Water	6,207	10.23%	3,722,927	2.52%	3,828	1.70%	646	2.43%
11	Sublette Water	197	0.32%						
12	Sewer	5,465	9.01%	4,717,506	3.19%			618	2.32%
13	Candlewick:								
14	Water	2,453	4.04%	3,523,041	2.38%	2,640	1.17%	964	3.63%
15	Tower Lakes Water	373	0.61%						
16	Sewer	0	0.00%		0.00%			787	2.96%
17	Oak-Run	2,612	4.30%	1,753,070	1.19%	1,243	0.55%	134	0.50%
18	Danville	<u>17,020</u>	<u>28.05%</u>	<u>55,130,057</u>	<u>37.28%</u>	<u>135,326</u>	<u>60.17%</u>	<u>8,991</u>	<u>33.81%</u>
19									
20	TOTAL	60,671	100%	\$147,894,379	100%	\$224,896	100%	\$26,590	100%

8,385,398

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Jurisdictional Rate Base Summary

Detailed Back-up for Calculation of Average Test Year

Line	Rate Base Component (A)	Supporting Schedule (B)	Projected 12/31/00 (C)	2000 to 2001 Change (D)	Projected 12/31/01 (E)	Ave. Future Test Year (C + E)/2 (F)
1	Gross Utility Plant in Service at Orig. Cost	B - 5	\$55,570,140	\$1,314,816	\$56,884,956	\$56,227,548
2	Non-AFUDC CWIP	B - 7	172,834	0	172,834	172,834
3	Less: Reserve for Accum. Depreciation	B - 6	13,542,850	1,485,475	15,028,325	14,285,588
4	Net Utility Plant		\$42,200,124	-\$170,659	\$42,029,465	\$42,114,795
5						
6	Additions					
7						
8	Deferred Charges	B - 10	680,118	-82,405	597,713	638,916
9	Materials & Supplies	B - 8.1	116,520	1,770	118,289	117,405
10	Cash Working Capital		486,631	25,786	512,417	499,524
11	Amort. of Contributions In Aid of Const.	B - 15	1,027,219	71,245	1,098,464	1,062,842
12						
13	Deductions					
14						
15	FAS 87 Pension	B - 87	108,280	4,912	113,192	110,736
16	Customer Advances	B - 15	754,596	-5,852	748,744	751,670
17	Contributions In Aid of Construction	B - 15	3,186,888	0	3,186,888	3,186,888
18	Deferred Income Taxes - Total	B - 9	3,092,852	129,811	3,222,662	3,157,757
19						
20						
21	Original Cost Rate Base		\$37,367,996	-\$283,134	\$37,084,862	\$37,226,429

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Allowance for Funds Used During Construction

Supporting Workpaper - Test Year Analysis

<u>Line</u>	<u>Month</u> <u>(A)</u>	<u>Total CWIP</u> <u>Balance</u> <u>(B)</u>	<u>CWIP Bal.</u> <u>with AFUDC</u> <u>(C)</u>	<u>CWIP Bal.</u> <u>w/o AFUDC</u> <u>(D)</u>	<u>AFUDC</u> <u>Accrual Rate</u> <u>(E)</u>	<u>AFUDC</u> <u>Generated</u> <u>(F)</u>
1	January	\$172,834	\$172,834	\$172,834	N/A	N/A
2						
3	February	172,834	172,834	172,834		
4						
5	March	172,834	172,834	172,834		
6						
7	April	172,834	172,834	172,834		
8						
9	May	172,834	172,834	172,834		
10						
11	June	172,834	172,834	172,834		
12						
13	July	172,834	172,834	172,834		
14						
15	August	172,834	172,834	172,834		
16						
17	September	172,834	172,834	172,834		
18						
19	October	172,834	172,834	172,834		
20						
21	November	172,834	172,834	172,834		
22						
23	December	172,834	172,834	172,834		

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Detailed Listing of Balance Sheet Assets and Liabilities - Rate Base

Debit / (Credit)	Components	CIWG & ICC Account #	Description of Event	TOTAL Difference as of 12/31/99	Vermilion Difference as of 12/31/99 (D x E)	TOTAL Proj. Difference as of 12/31/00	Vermilion Proj. Difference as of 12/31/00 (D x G)	Vermilion Proj. Ave. 2000 (F + H)/2	TOTAL Proj. Difference as of 12/31/01	Vermilion Proj. Difference as of 12/31/01 (D x J)	Vermilion Proj. Ave. Future Test Year 2001 (H + K)/2	Vermilion Proj. Difference to C-5 (L - I)	
Line	(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
Rate Base Items Only				See Column A									
			Allocator	Allocation %									
1	Overheads and Other	283	Plant	37.28%	\$ (4,047,429)	(\$1,508,746)	\$ (3,286,084)	(\$1,224,942)	\$ (1,366,844)	\$ (3,092,169)	(\$1,152,657)	\$ (1,188,799)	\$ 178,044
2	Tank Painting @ 46% FIT, 6.40% SIT	283	Expense	60.17%	(16,593)	(9,984)	(2,372)	(1,427)	(5,706)	-	(714)	4,992	
3	Pension	190	Expense	33.81%	29,283	9,902	42,577	14,397	12,149	55,871	18,892	16,644	4,496
4	Tank Painting @ 34% FIT, 7.18% SIT	283	Expense	60.17%	91,429	55,015	(455,698)	(274,206)	(109,595)	(485,268)	(283,102)	(173,507)	
5	Excess Tax Depreciation	282	Plant	37.28%	(23,607,172)	(6,799,961)	(24,108,295)	(8,986,762)	(8,893,362)	(25,107,409)	(9,359,199)	(9,172,981)	(279,619)
6	Cost of Removal / Loss	283	Plant	37.28%	(1,277,390)	(476,168)	(1,277,390)	(476,168)	(476,168)	(1,277,390)	(476,168)	-	
7	Contributions in Aid of Construction	190	Plant	37.28%	8,820,294	3,287,909	8,820,294	3,287,909	3,287,909	8,820,294	3,287,909	3,287,909	
8	Customer Advances	190	Plant	37.28%	47,529	17,717	47,529	17,717	17,717	47,529	17,717	-	
9													
10													
11													
12													
13	Total Deferred Income Taxes				\$ (19,960,049)	\$ (7,424,315)	\$ (20,219,439)	\$ (7,643,482)	\$ (7,533,899)	\$ (21,038,542)	\$ (7,955,504)	\$ (7,799,493)	\$ (286,594)

Detailed Jurisdictional Operating Income Summary

Proposed Test Year Period: Future
Period Reported: 2001

Detailed Back-up Workpaper

Line	Account Number (A)	Income Statement Category (B)	Unadj. Jurisdictional Balance at Present Rates (C)	Adjustments (D)	Supporting Schedule Source (E)	Pro Forma Present Rates (F)	Rate Increase and Related Adjustments (G)	Projected Future Year 2001 (H)
1	460-474	Operating Revenues	\$8,989,385	\$0	C - 2.1	\$8,989,385	\$1,955,362	\$10,944,747
2								
3	601	Salaries & Wages, Employees	1,075,692			1,075,692		1,075,692
4	603	Salaries & Wages, Officers	80,229			80,229		80,229
5	604	Employee Pensions & Benefits	313,720			313,720		313,720
6	615 & 616	Purchased Power & Fuel for Power Prod.	355,151			355,151		355,151
7	618	Chemicals	248,926			248,926		248,926
8	620	Materials & Supplies	127,344			127,344		127,344
9	631	Contractual Services - Engineering	5,075			5,075		5,075
10	632	Contractual Services - Accounting	0			0		0
11	633	Contractual Services - Legal	8,857			8,857		8,857
12	634	Contractual Services - Management	852,416			852,416		852,416
13	635	Contractual Services - Other	305,913			305,913		305,913
14	641 - 642	Lease Expense	30,273			30,273		30,273
15	650	Transportation Expense	39,349			39,349		39,349
16	656 - 659	Insurance Expense	117,410			117,410		117,410
17	667	Regulatory Commission Exp. Amortization	65,827	-6,483	C - 2.2	59,344		59,344
18	670	Bad Debt Expense	83,755	0	C - 2.3	83,755	18,218	101,973
19	675	Miscellaneous Expense	114,716			114,716		114,716
20		SUB-TOTAL O&M	3,824,653	-6,483		3,818,170	18,218	3,836,389
21	403	Depreciation	1,436,107	71,719	C - 2.4	1,507,826		1,507,826
22	406	Amortization of Utility Plant Acquisition Adjust.	0			0		0
23	407	Amortization - Transaction Costs	0			0		0
24	408	Taxes Other Than Income	634,006			634,006		634,006
25								
26		TOTAL EXPENSES (Excluding Income Tax)	\$5,894,766	\$65,237		\$5,960,003	\$18,218	\$5,978,221
27								
28	409 - 411	Income Taxes Federal	537,607	-51,361	C - 2.5	486,246	629,320	1,115,565
29	409 - 411	State	118,891	-11,425	C - 2.5	107,466	139,087	246,553
30		ITC Amort.	-24,554			-24,554		-24,554
31		TOTAL EXPENSES (Including Income Tax)	\$6,526,710	\$2,450		\$6,529,160	\$786,625	\$7,315,785
32								
33		Net Operating income	\$2,462,675	-\$2,450		\$2,460,225	\$1,168,737	\$3,628,961
34								
35	419,421,426	Non-operating income - Net	29,865	0		29,865		29,865
36	409	Non-operating Income Taxes	0	0		0		0
37								
38	420,427-429	Interest Expense -	1,494,723	39,817		1,534,540	0	1,534,540
39								
40		Net Income	\$997,817	-\$42,267		\$955,550		\$2,124,286
41								
42		Rate Base -(B - 1) - Future Test Year Average	\$37,226,429	-\$34,710		\$37,191,719		\$37,191,719
43								
44		Return on Rate Base - (D - 1)	6.62%			6.61%		9.76%

Period Reported: 1998

Total Payroll Costs - Total Company

1998 Supporting Workpapers

Line	Function (A)	January 1998 (B)	February 1998 (C)	March 1998 (D)	April 1998 (E)	May 1998 (F)	June 1998 (G)	July 1998 (H)	August 1998 (I)	September 1998 (J)	October 1998 (k)	November 1998 (L)	December 1998 (M)	Total 1998 (N)
1	Direct Payroll to O & M	\$150,986	\$204,680	\$323,994	\$360,286	\$253,913	\$254,641	\$263,137	\$355,016	\$275,631	\$217,969	\$243,124	\$374,398	\$3,277,775
2	Direct Payroll to Construction	42,219	50,197	60,348	43,620	43,784	47,719	57,963	79,659	50,105	43,939	40,963	63,543	624,059
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>7,603</u>	<u>49,953</u>	<u>158,763</u>	<u>-90,836</u>	<u>13,368</u>	<u>13,384</u>	<u>73,740</u>	<u>15,500</u>	<u>12,232</u>	<u>51,195</u>	<u>5,410</u>	<u>2,572</u>	<u>312,884</u>
5														
6	Total Payroll Costs	\$200,808	\$304,830	\$543,105	\$313,070	\$311,065	\$315,744	\$394,840	\$450,175	\$337,968	\$313,103	\$289,497	\$440,513	\$4,214,718
7														
8														
9	Total Pension Costs	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-15,293
10	Total Payroll Related Taxes	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	321,047
11	Total Other Benefits	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	1,115,272
12														
13	Total Payroll-Related Costs	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$1,421,026
14														
15														
16	Total Payroll-Related Costs to O & M	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	1,063,155
17														
18	Total Payroll-Related Costs to Const.	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	357,871
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$239,582	\$293,276	\$412,590	\$448,882	\$342,509	\$343,237	\$351,733	\$443,612	\$364,227	\$306,565	\$331,720	\$462,994	\$4,340,930

Period Reported: 1998

Total Payroll Costs - Vermilion Water Division

1998 Supporting Workpapers

Line	Function (A)	January 1998 (B)	February 1998 (C)	March 1998 (D)	April 1998 (E)	May 1998 (F)	June 1998 (G)	July 1998 (H)	August 1998 (I)	September 1998 (J)	October 1998 (K)	November 1998 (L)	December 1998 (M)	Total 1998 (N)
1	Direct Payroll to O & M	\$48,158	\$65,471	\$107,461	\$71,669	\$74,114	\$56,904	\$76,141	\$91,716	\$74,434	\$53,668	\$68,635	\$120,083	\$908,454
2	Direct Payroll to Construction	11,242	19,875	28,358	16,283	11,609	11,492	19,884	31,548	18,397	15,273	12,097	11,111	207,169
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>2,546</u>	<u>5,447</u>	<u>23,639</u>	<u>6,446</u>	<u>4,420</u>	<u>5,880</u>	<u>8,359</u>	<u>7,181</u>	<u>4,641</u>	<u>15,386</u>	<u>3,764</u>	<u>1,820</u>	<u>89,529</u>
5														
6	Total Payroll Costs	\$61,946	\$90,793	\$159,458	\$94,398	\$90,143	\$74,276	\$104,384	\$130,445	\$97,472	\$84,327	\$84,496	\$133,014	\$1,205,152
7														
8														
9	Total Pension Costs	-373	-373	-373	-373	-373	-373	-373	-373	-373	-373	-373	-373	-4,476
10	Total Payroll Related Taxes	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	88,833
11	Total Other Benefits	22,684	22,684	22,684	22,684	22,684	22,684	22,684	22,684	22,684	22,684	22,684	22,684	272,202
12														
13	Total Payroll-Related Costs	\$29,713	\$29,713	\$29,713	\$29,713	\$29,713	\$29,713	\$29,713	\$29,713	\$29,713	\$29,713	\$29,713	\$29,713	\$356,559
14														
15														
16	Total Payroll-Related Costs to O & M	18,891	18,891	18,891	18,891	18,891	18,891	18,891	18,891	18,891	18,891	18,891	18,891	226,698
17														
18	Total Payroll-Related Costs to Const.	10,822	10,822	10,822	10,822	10,822	10,822	10,822	10,822	10,822	10,822	10,822	10,822	129,861
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$67,049	\$84,362	\$126,352	\$90,560	\$93,005	\$75,795	\$95,032	\$110,607	\$93,325	\$72,559	\$87,526	\$138,974	\$1,135,152

Period Reported: Forecasted 1999
 Prior Year (1999) 12 Mo. Actual

Total Payroll Costs - Total Company

1999 Supporting Workpapers

Line	Function (A)	January 1999 (B)	February 1999 (C)	March 1999 (D)	April 1999 (E)	May 1999 (F)	June 1999 (G)	July 1999 (H)	August 1999 (I)	September 1999 (J)	October 1999 (K)	November 1999 (L)	December 1999 (M)	Total 1999 (N)
1	Direct Payroll to O & M	\$298,661	\$259,711	\$254,164	\$258,144	\$251,213	\$264,439	\$263,633	\$402,727	\$311,942	\$251,631	\$254,967	\$450,883	\$3,522,115
2	Direct Payroll to Construction	22,161	27,845	36,664	30,311	34,423	33,003	40,696	58,000	16,347	48,028	53,348	39,980	440,804
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>174,847</u>	<u>1,576</u>	<u>12,002</u>	<u>11,781</u>	<u>9,964</u>	<u>13,658</u>	<u>7,812</u>	<u>8,238</u>	<u>-25,896</u>	<u>2,948</u>	<u>3,440</u>	<u>10,469</u>	<u>230,839</u>
5														
6	Total Payroll Costs	\$495,669	\$289,132	\$302,830	\$300,235	\$295,600	\$311,100	\$312,141	\$468,964	\$302,393	\$302,607	\$311,755	\$501,332	\$4,193,758
7														
8														
9	Total Pension Costs	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,107	1,107	1,107	13,275
10	Total Payroll Related Taxes	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,844	322,117
11	Total Other Benefits	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,079</u>	<u>1,020,959</u>
12														
13	Total Payroll-Related Costs	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,030	\$113,030	\$113,030	\$1,356,351
14														
15														
16	Total Payroll-Related Costs to O & M	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	1,130,292
17														
18	Total Payroll-Related Costs to Const.	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,839	18,839	18,839	226,059
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$392,852	\$353,902	\$348,355	\$352,335	\$345,404	\$358,630	\$357,824	\$496,918	\$406,133	\$345,822	\$349,158	\$545,074	\$4,652,407

Period Reported: Forecasted 1999
 Prior Year (1999) 12 Mo. Actual

Total Payroll Costs - Vermilion Water Division

1999 Supporting Workpapers

Line	Function (A)	January 1999 (B)	February 1999 (C)	March 1999 (D)	April 1999 (E)	May 1999 (F)	June 1999 (G)	July 1999 (H)	August 1999 (I)	September 1999 (J)	October 1999 (K)	November 1999 (L)	December 1999 (M)	Total 1999 (N)
1	Direct Payroll to O & M	\$93,818	\$70,906	\$68,943	\$71,867	\$67,073	\$76,290	\$73,056	\$105,753	\$74,359	\$73,983	\$76,505	\$134,949	\$987,502
2	Direct Payroll to Construction	2,611	5,367	8,025	8,359	10,065	9,555	12,695	18,615	9,752	14,301	17,119	11,452	127,915
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>5,004</u>	<u>3,350</u>	<u>4,187</u>	<u>4,878</u>	<u>4,337</u>	<u>3,063</u>	<u>2,781</u>	<u>4,945</u>	<u>3,768</u>	<u>3,137</u>	<u>2,833</u>	<u>3,850</u>	<u>46,132</u>
5														
6	Total Payroll Costs	\$101,433	\$79,623	\$81,155	\$85,104	\$81,475	\$88,907	\$88,532	\$129,313	\$87,878	\$91,422	\$96,456	\$150,251	\$1,161,550
7														
8														
9	Total Pension Costs	307	307	307	307	307	307	307	307	307	307	307	307	3,679
10	Total Payroll Related Taxes	6,755	6,755	6,755	6,755	6,755	6,755	6,755	6,755	6,755	6,755	6,755	6,755	81,060
11	Total Other Benefits	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	285,566
12														
13	Total Payroll-Related Costs	\$30,859	\$30,859	\$30,859	\$30,859	\$30,859	\$30,859	\$30,859	\$30,859	\$30,859	\$30,859	\$30,859	\$30,859	\$370,305
14														
15														
16	Total Payroll-Related Costs to O & M	22,853	30,408	30,408	30,408	30,408	30,407	30,407	30,407	30,407	30,407	30,407	30,407	357,331
17														
18	Total Payroll-Related Costs to Const.	8,006	451	451	451	451	452	452	452	452	452	452	452	12,974
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$116,671	\$101,314	\$99,351	\$102,275	\$97,481	\$106,697	\$103,463	\$136,160	\$104,766	\$104,390	\$106,912	\$165,356	\$1,344,833

Period Reported: Forecasted 2000

Total Payroll Costs - Total Company

2000 Supporting Workpapers

Line	Function (A)	Projected January 2000 (B)	Projected February 2000 (C)	Projected March 2000 (D)	Projected April 2000 (E)	Projected May 2000 (F)	Projected June 2000 (G)	Projected July 2000 (H)	Projected August 2000 (I)	Projected September 2000 (J)	Projected October 2000 (K)	Projected November 2000 (L)	Projected December 2000 (M)	Projected Total 2000 (N)
1	Direct Payroll to O & M	\$287,957	\$283,266	\$309,850	\$274,729	\$304,882	\$299,773	\$289,852	\$307,667	\$278,590	\$287,983	\$294,954	\$288,215	\$3,507,717
2	Direct Payroll to Construction	55,371	54,608	60,569	55,215	60,334	60,420	59,632	63,725	59,259	59,409	61,401	59,333	709,277
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>6,876</u>	<u>6,766</u>	<u>7,481</u>	<u>6,865</u>	<u>8,875</u>	<u>8,831</u>	<u>8,703</u>	<u>9,324</u>	<u>8,339</u>	<u>7,626</u>	<u>7,654</u>	<u>7,316</u>	<u>94,655</u>
5														
6	Total Payroll Costs	\$350,205	\$344,639	\$377,900	\$336,808	\$374,091	\$369,025	\$358,187	\$380,716	\$346,187	\$355,017	\$364,008	\$354,865	\$4,311,649
7														
8														
9	Total Pension Costs	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	13,294
10	Total Payroll Related Taxes	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	350,996
11	Total Other Benefits	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>1,106,090</u>
12														
13	Total Payroll-Related Costs	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$1,470,381
14														
15														
16	Total Payroll-Related Costs to O & M	109,770	109,932	108,557	109,792	108,611	108,591	108,773	107,828	108,859	108,824	108,327	108,804	1,306,667
17														
18	Total Payroll-Related Costs to Const.	12,762	12,599	13,975	12,739	13,921	13,941	13,759	14,704	13,673	13,707	14,205	13,728	163,714
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$397,727	\$393,198	\$418,407	\$384,521	\$413,493	\$408,364	\$398,625	\$415,495	\$387,449	\$396,807	\$403,280	\$397,019	\$4,814,384

Period Reported: Forecasted 2000

Total Payroll Costs - Vermilion Water Division

2000 Supporting Workpapers

Line	Function (A)	Projected January 2000 (B)	Projected February 2000 (C)	Projected March 2000 (D)	Projected April 2000 (E)	Projected May 2000 (F)	Projected June 2000 (G)	Projected July 2000 (H)	Projected August 2000 (I)	Projected September 2000 (J)	Projected October 2000 (K)	Projected November 2000 (L)	Projected December 2000 (M)	Projected Total 2000 (N)
1	Direct Payroll to O & M	\$89,338	\$87,486	\$95,081	\$83,521	\$95,160	\$93,913	\$89,912	\$95,582	\$85,142	\$89,034	\$90,631	\$88,973	\$1,083,772
2	Direct Payroll to Construction	14,288	14,288	15,459	14,241	15,560	15,286.1922	14,648.532	15,924	14,649	15,150	15,889	14,925	180,307
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>4,355</u>	<u>4,265</u>	<u>4,635</u>	<u>4,072</u>	<u>4,639</u>	<u>4,578</u>	<u>4,383</u>	<u>4,660</u>	<u>4,151</u>	<u>4,341</u>	<u>4,418</u>	<u>4,338</u>	<u>52,836</u>
5														
6	Total Payroll Costs	\$107,982	\$106,039	\$115,175	\$101,834	\$115,360	\$113,777	\$108,944	\$116,165	\$103,941	\$108,524	\$110,938	\$108,236	\$1,316,916
7														
8														
9	Total Pension Costs	374	374	374	374	374	374	374	374	374	374	374	374	4,487
10	Total Payroll Related Taxes	9,060	9,060	9,060	9,060	9,060	9,060	9,060	9,060	9,060	9,060	9,060	9,060	108,719
11	Total Other Benefits	<u>27,241</u>	<u>27,241</u>	<u>27,241</u>	<u>27,241</u>	<u>27,241</u>	<u>27,241</u>	<u>27,241</u>	<u>27,241</u>	<u>27,241</u>	<u>27,241</u>	<u>27,241</u>	<u>27,241</u>	<u>326,892</u>
12														
13	Total Payroll-Related Costs	\$36,675	\$36,675	\$36,675	\$36,675	\$36,675	\$36,675	\$36,675	\$36,675	\$36,675	\$36,675	\$36,675	\$36,675	\$440,097
14														
15														
16	Total Payroll-Related Costs to O & M	33,378	33,377	33,107	33,388	33,084	33,147	33,294	33,000	33,294	33,178	33,008	33,230	398,483
17														
18	Total Payroll-Related Costs to Const.	3,297	3,298	3,568	3,287	3,591	3,528	3,381	3,675	3,381	3,497	3,667	3,445	41,614
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$122,716	\$120,863	\$128,188	\$116,909	\$128,244	\$127,059	\$123,206	\$128,581	\$118,436	\$122,212	\$123,638	\$122,203	\$1,482,255

Period Reported: Forecasted 2001

Total Payroll Costs - Total Company

2001 Supporting Workpapers

Line	Function (A)	Projected January 2001 (B)	Projected February 2001 (C)	Projected March 2001 (D)	Projected April 2001 (E)	Projected May 2001 (F)	Projected June 2001 (G)	Projected July 2001 (H)	Projected August 2001 (I)	Projected September 2001 (J)	Projected October 2001 (K)	Projected November 2001 (L)	Projected December 2001 (M)	Projected Total 2001 (N)
1	Direct Payroll to O & M	\$321,474	\$316,236	\$345,915	\$306,705	\$340,369	\$334,665	\$323,590	\$343,477	\$311,016	\$321,502	\$329,285	\$321,762	\$3,915,995
2	Direct Payroll to Construction	\$37,135	\$36,624	\$40,621	\$37,030	\$40,464	\$40,522	\$39,993	\$42,738	\$39,743	\$39,843	\$41,179	\$39,793	475,685
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>10,632</u>	<u>10,365</u>	<u>10,777</u>	<u>8,542</u>	<u>10,110</u>	<u>9,205</u>	<u>8,088</u>	<u>8,298</u>	<u>6,470</u>	<u>7,928</u>	<u>7,748</u>	<u>8,017</u>	<u>106,181</u>
5														
6	Total Payroll Costs	\$369,241	\$363,225	\$397,313	\$352,278	\$390,943	\$384,392	\$371,671	\$394,514	\$357,229	\$369,273	\$378,212	\$369,572	\$4,497,862
7														
8														
9	Total Pension Costs	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	13,294
10	Total Payroll Related Taxes	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	365,085
11	Total Other Benefits	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	1,127,553
12														
13	Total Payroll-Related Costs	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$1,505,933
14														
15														
16	Total Payroll-Related Costs to O & M	117,454	117,627	116,155	117,477	116,213	116,192	116,386	115,376	116,479	116,442	115,909	116,420	1,398,129
17														
18	Total Payroll-Related Costs to Const.	8,041	7,867	9,339	8,017	9,281	9,303	9,108	10,119	9,016	9,053	9,585	9,075	107,803
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$438,928	\$433,863	\$462,070	\$424,183	\$456,582	\$450,857	\$439,976	\$458,853	\$427,495	\$437,944	\$445,194	\$438,182	\$5,314,125

Period Reported: Forecasted 2001

Total Payroll Costs - Vermilion Water Division

2001 Supporting Workpapers

Line	Function (A)	Projected January 2001 (B)	Projected February 2001 (C)	Projected March 2001 (D)	Projected April 2001 (E)	Projected May 2001 (F)	Projected June 2001 (G)	Projected July 2001 (H)	Projected August 2001 (I)	Projected September 2001 (J)	Projected October 2001 (K)	Projected November 2001 (L)	Projected December 2001 (M)	Projected Total 2001 (N)
1	Direct Payroll to O & M	\$95,286	\$93,310	\$101,410	\$89,081	\$101,495	\$100,164	\$95,898	\$101,945	\$90,810	\$94,961	\$96,664	\$94,896	\$1,155,921
2	Direct Payroll to Construction	\$13,050	\$13,050	\$14,119	\$13,007	\$14,212	\$13,962	\$13,379	\$14,544	\$13,379	\$13,837	\$14,512	\$13,632	164,684
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>5,171</u>	<u>4,793</u>	<u>5,273</u>	<u>4,027</u>	<u>5,196</u>	<u>5,192</u>	<u>4,959</u>	<u>4,950</u>	<u>3,986</u>	<u>4,322</u>	<u>3,972</u>	<u>4,514</u>	<u>56,354</u>
5														
6	Total Payroll Costs	\$113,506	\$111,153	\$120,802	\$106,116	\$120,903	\$119,318	\$114,236	\$121,439	\$108,175	\$113,120	\$115,149	\$113,042	1,376,958
7														
8														
9	Total Pension Costs	375	375	375	375	375	375	375	375	375	375	375	375	4,504
10	Total Payroll Related Taxes	9,454	9,454	9,454	9,454	9,454	9,454	9,454	9,454	9,454	9,454	9,454	9,454	113,449
11	Total Other Benefits	<u>27,763</u>	<u>27,763</u>	<u>27,763</u>	<u>27,763</u>	<u>27,763</u>	<u>27,763</u>	<u>27,763</u>	<u>27,763</u>	<u>27,763</u>	<u>27,763</u>	<u>27,763</u>	<u>27,763</u>	<u>333,161</u>
12														
13	Total Payroll-Related Costs	\$37,593	\$37,593	\$37,593	\$37,593	\$37,593	\$37,593	\$37,593	\$37,593	\$37,593	\$37,593	\$37,593	\$37,593	\$451,114
14														
15														
16	Total Payroll-Related Costs to O & M	34,661	34,660	34,379	34,671	34,355	34,421	34,573	34,268	34,573	34,453	34,276	34,507	413,797
17														
18	Total Payroll-Related Costs to Const.	2,932	2,933	3,214	2,922	3,238	3,172	3,019	3,325	3,019	3,140	3,317	3,086	37,317
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$129,946	\$127,970	\$135,790	\$123,752	\$135,850	\$134,585	\$130,471	\$136,212	\$125,383	\$129,414	\$130,940	\$129,403	\$1,569,718

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Comparison of Actual Payroll Costs in Prior Years

Proposed Test Year Period: Future
Period Reported: 1997 - 2001

Variance Explanations

1998 vs 1997
Total Co.

Vermilion Water

1999 vs 1998
Total Co.

Vermilion Water

2000 vs 1999
Total Co.

Vermilion Water

2001 vs 2000
Total Co.

Vermilion Water

Monthly Balances for Common Equity

Proposed Test Year Period: Future
 Period Reported: 1999 - 2001
 Prior Year (1999) 12 Mo. Actual

Line	Common Equity Components (A)	Beginning Balance (B)	January (C)	February (D)	March (E)	April (F)	May (G)	June (H)	July (I)	August (J)	September (K)	October (L)	November (M)	December (N)	Future Test Yr. 12 Months of Ave. Monthly Balances (O)
1	1999														
2	Common Equity:														
3	Common Stock	\$2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600
4	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
5	Other Paid-In Capital	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	14,594,938	13,768,171	
6	Retained Earnings:														
7	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
8	Unappropriated	<u>10,659,502</u>	<u>10,812,218</u>	<u>11,044,646</u>	<u>11,393,080</u>	<u>11,596,455</u>	<u>11,265,335</u>	<u>11,521,781</u>	<u>12,271,103</u>	<u>11,474,434</u>	<u>12,011,669</u>	<u>12,273,519</u>	<u>11,704,884</u>	<u>11,889,156</u>	
9	Total Common Equity	36,709,592	36,862,308	37,094,736	37,443,170	37,646,545	37,315,425	37,571,871	38,321,193	37,524,524	38,061,759	38,323,609	38,661,751	37,999,256	
11															
12															
13															
14	Projected 2000														
15	Common Equity:														
16	Common Stock	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600
17	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
18	Other Paid-In Capital	13,768,171	13,776,642	13,785,113	13,793,584	13,802,055	13,810,526	13,818,997	13,827,468	13,835,939	13,844,410	13,852,881	13,861,352	13,869,823	
19	Retained Earnings:														
20	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
21	Unappropriated	<u>11,869,156</u>	<u>12,160,528</u>	<u>12,379,493</u>	<u>12,587,232</u>	<u>12,842,697</u>	<u>13,085,336</u>	<u>13,363,668</u>	<u>13,720,054</u>	<u>14,096,501</u>	<u>14,420,838</u>	<u>14,712,644</u>	<u>14,934,200</u>	<u>15,133,629</u>	
22	Total Common Equity	37,999,256	38,299,099	38,526,535	38,742,745	39,006,681	39,257,791	39,544,594	39,909,451	40,294,369	40,627,177	40,927,454	41,157,481	41,365,381	
23															
24															
25															
26															
27	Projected 2001														
28	Common Equity:														
29	Common Stock	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600
30	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
31	Other Paid-In Capital	13,869,823	13,878,284	13,886,744	13,895,205	13,903,665	13,912,126	13,920,586	13,929,047	13,937,507	13,945,967	13,954,428	13,962,888	13,971,349	
32	Retained Earnings:														
33	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
34	Unappropriated	<u>15,133,629</u>	<u>15,342,629</u>	<u>15,499,629</u>	<u>15,215,879</u>	<u>15,399,879</u>	<u>15,573,879</u>	<u>15,341,129</u>	<u>15,597,129</u>	<u>15,867,129</u>	<u>15,667,379</u>	<u>15,877,379</u>	<u>16,036,379</u>	<u>15,748,007</u>	
35	Total Common Equity	41,365,381	41,582,842	41,748,302	41,473,013	41,665,473	41,847,934	41,623,644	41,888,105	42,166,565	41,975,275	42,193,736	42,381,196	42,081,285	
36															
37															
38	Average Monthly Balances - 2001		\$41,474,112	\$41,665,572	\$41,610,658	\$41,569,243	\$41,756,704	\$41,735,789	\$41,755,875	\$42,027,335	\$42,070,920	\$42,084,506	\$42,277,466	\$42,221,241	<u>\$41,854,118</u>

Monthly Balances for Short-term Debt

Proposed Test Year Period: Future
 Period Reported: 1999 - 2001
 Prior Year (1999) 12 Mo. Actual

Line	Year / Bank (A)	Beginning Balance (B)	January (C)	February (D)	March (E)	April (F)	May (G)	June (H)	July (I)	August (J)	September (K)	October (L)	November (M)	December (N)	Future Test Yr. 12 Month Weighted Ave. (O)
1	<u>1999</u>														
2	First of America Bank	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$2,500,000	\$2,500,000	\$1,653,846
3	Mellon Bank	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CoBank	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5															
6	Total	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$2,500,000	\$2,500,000	\$1,653,846
7															
8															
9															
10	<u>Projected 2000</u>														
11	First of America Bank	\$2,500,000	\$3,000,000	\$2,500,000	\$3,000,000	\$3,000,000	\$4,000,000	\$0	\$0	\$100,000	\$1,400,000	\$2,100,000	\$2,500,000	\$2,900,000	\$2,076,923
12	Mellon Bank	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	CoBank	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14															
15	Total	\$2,500,000	\$3,000,000	\$2,500,000	\$3,000,000	\$3,000,000	\$4,000,000	\$0	\$0	\$100,000	\$1,400,000	\$2,100,000	\$2,500,000	\$2,900,000	\$2,076,923
16															
17															
18															
19	<u>Projected 2001</u>														
20	First of America Bank	\$2,900,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,438,462
21	Mellon Bank	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CoBank	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23															
24	Total	\$2,900,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,438,462
25															
26															
27															
28															
29	<u>Projected Ave. Future Test Yr. - 12 Months of Ave. Monthly Balances:</u>														
30	First of America Bank		\$2,650,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	2,420,833
31	Mellon Bank		0	0	0	0	0	0	0	0	0	0	0	0	0
32	CoBank		0	0	0	0	0	0	0	0	0	0	0	0	0
33															
34	Total		\$2,650,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	<u>\$2,420,833</u>

CONSUMERS ILLINOIS WATER COMPANY
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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997 - 1999

Comparison of Budgeted Non-Payroll Expense to Actual

Line

- 1 Explanations for percentage differences of 15% or more:
- 2
- 3 1998 -
- 4
- 5
- 6
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 D. Leppert

Proposed Test Year Period: Future
 Period Reported: 1997 - 1999

Budgeted Payroll Expense

Line		<u>Actual Payroll</u>	<u>Budget Payroll</u>	<u>Variance</u>	<u>Percentage</u>
1	Explanations for percentage differences of 15% or more:				
2					
3	<u>1997 -</u>				
4					
5	Total Company	\$3,178,596	\$3,302,000	-\$123,404	-3.88%
6					
7					
8	Vermilion Water	954,171	965,000	-10,829	-1.13%
9					
10					
11					
12	<u>1998 -</u>				
13					
14	Total Company	3,277,775	2,676,000	601,775	18.36%
15					
16					
17	Vermilion Water	908,454	821,000	87,454	9.63%
18					
19					
20					
21	<u>1999 -</u>				
22					
23	Total Company	3,522,115	3,241,276	280,839	7.97%
24					
25					
26	Vermilion Water	987,502	902,546	84,956	8.60%

Proposed Test Year Period: Future
 Period Reported: 1997 - 1999

Budgeted Payroll Expense - Total Company

Line	Month (A)	Actual 1997 Payroll Exp. By Month (D)	1997 Budget Payroll Exp. By Month (E)	Actual 1998 Payroll Exp. By Month (F)	1998 Budget Payroll Exp. By Month (G)	Actual 1999 Payroll Exp. By Month (F)	1999 Budget Payroll Exp. By Month (G)
1	January	\$199,364	\$226,000	\$150,986	\$196,000	\$298,661	\$265,108
2							
3	February	270,992	264,000	204,680	222,000	259,711	253,707
4							
5	March	266,080	256,000	323,964	243,000	254,164	283,863
6							
7	April	379,580	359,000	360,286	283,000	258,144	270,848
8							
9	May	218,475	259,000	253,913	207,000	251,213	260,909
10							
11	June	247,739	263,000	254,641	226,000	264,439	276,316
12							
13	July	227,549	257,000	263,137	212,000	263,633	276,536
14							
15	August	222,887	253,000	355,016	218,000	402,727	275,787
16							
17	September	346,919	288,000	275,631	258,000	311,942	268,125
18							
19	October	220,280	317,000	217,969	197,000	251,631	256,096
20							
21	November	226,665	265,000	243,124	202,000	254,967	269,832
22							
23	December	<u>352,066</u>	<u>295,000</u>	<u>374,398</u>	<u>212,000</u>	<u>450,883</u>	<u>284,149</u>
24	SUB-TOTAL:	3,178,596	3,302,000	3,277,775	2,676,000	3,522,115	3,241,276
25							
26							
27							
28	Total Payroll Expense by Month	\$3,178,596	\$3,302,000	\$3,277,775	\$2,676,000	\$3,522,115	\$3,241,276
29							

Proposed Test Year Period: Future
 Period Reported: 1997 - 1999

Budgeted Payroll Expense - Vermilion Water Division

Line	Month (A)	Actual 1997 Payroll Exp. By Month (B)	1997 Budget Payroll Exp. By Month (C)	Actual 1998 Payroll Exp. By Month (D)	1998 Budget Payroll Exp. By Month (E)	Actual 1999 Payroll Exp. By Month (F)	1999 Budget Payroll Exp. By Month (G)
1	January	\$55,657	\$59,000	\$48,158	\$60,000	\$93,818	\$72,562
2							
3	February	70,374	79,000	65,471	62,000	70,906	68,788
4							
5	March	67,221	74,000	107,461	62,000	68,943	78,214
6							
7	April	103,713	106,000	71,669	90,000	71,867	74,775
8							
9	May	64,475	74,000	74,114	66,000	67,073	71,644
10							
11	June	72,749	71,000	56,904	66,000	76,290	78,692
12							
13	July	73,609	70,000	76,141	67,500	73,056	78,744
14							
15	August	74,366	71,000	91,716	67,500	105,753	78,745
16							
17	September	121,445	108,000	74,434	85,000	74,359	74,471
18							
19	October	72,384	71,000	53,668	66,000	73,983	71,640
20							
21	November	70,685	81,000	68,635	64,500	76,505	74,775
22							
23	December	107,493	101,000	120,083	64,500	134,949	79,496
24	SUB-TOTAL:	954,171	965,000	908,454	821,000	987,502	902,546
25							
26							
27							
28	Total Payroll Expense by Month	\$954,171	\$965,000	\$908,454	\$821,000	\$987,502	\$902,546
29							