

**SCHEDULE C-1**  
**Test Year**  
**JURISDICTIONAL OPERATING INCOME SUMMARY**  
**ELECTRIC**

Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Present Rates (b)	Adjusted Present Rates (c)	Proposed Increase (d)	Proposed Rates (e)
1	Operating Revenues	\$ 11,063,348	\$ 9,035,390	\$ 2,877,910	\$ 11,913,300
2	Operating & Maintenance Exp.	10,505,521	8,942,452		8,942,452
3	Depreciation & Amortization	521,984	521,984		521,984
4	Taxes, Other Than Income	201,335	201,335		201,335
5	Income Taxes (incl. Inv. Tax Credit)	(65,451)	(93,487)	1,114,867	1,021,380
6	Total Operating Expenses	11,163,389	9,572,284	\$1,114,867	\$10,687,151
7	Operating Income	\$ (100,041)	\$ (536,894)	\$ 1,763,043	\$ 1,226,149
8	Original Cost Rate Base	\$ 12,919,069	\$12,919,069		\$12,919,069
9	Rate of Return	-0.77%	-4.156%		9.4910%

**SCHEDULE C-1**  
**Test Year**  
**JURISDICTIONAL OPERATING INCOME SUMMARY**  
**GAS**

Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Present Rates (b)	Proposed Increase (c)	Proposed Rates (d)
1	Operating Revenues	\$ 4,262,399	\$ 756,624	\$ 5,019,023
2	Operating & Maintenance Exp.	4,498,830		4,498,830
3	Depreciation & Amortization	127,268		127,268
4	Taxes, Other Than Income	40,744		40,744
5	Income Taxes (incl. Inv. Tax Credit)	(192,008)	293,107	101,099
6	Total Operating Expenses	4,474,834	293,107	4,767,941
7	Operating Income	\$ (212,435)	\$ 463,517	\$ 251,082
8	Original Cost Rate Base	\$ 2,645,486		\$ 2,645,486
9	Rate of Return	-8.03%		9.4910%

**SCHEDULE C-1.1**  
**Test Year**  
**DETAILED JURISDICTIONAL OPERATING INCOME STATEMENT**  
**ELECTRIC**

Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31,

Line No.	Description (a)	Total Company Electric Under Proposed Rates (b)	Composite Allocation Percent (c)
1	Operating Revenues	\$ 11,913,302	100%
2	Operating & Maintenance Exp.	<u>8,942,452</u>	100%
3	Depreciation & Amortization	521,984	100%
4	Taxes, Other Than Income	201,335	100%
5	Income Taxes (incl. Inv. Tax Credit)	<u>1,021,382</u>	100%
6	Total Operating Expenses	<u>10,687,153</u>	100%
7	Operating Income	<u><u>\$ 1,226,149</u></u>	

**SCHEDULE C-1.1**  
**Test Year**  
**DETAILED JURISDICTIONAL OPERATING INCOME STATEMENT**  
**GAS**

Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Company Gas Under Proposed Rates (b)	Composite Allocation Percent (c)
1	Operating Revenues	\$ 4,262,399	100%
2	Operating & Maintenance Exp.	4,498,830	100%
3	Depreciation & Amortization	127,268	100%
4	Taxes, Other Than Income	40,745	100%
5	Income Taxes (incl. Inv. Tax Credit)	(192,008)	100%
6	Total Operating Expenses	4,474,835	100%
7	Operating Income	\$ (212,436)	

**SCHEDULE C-2**  
**Test Year**  
**SUMMARY OF UTILITY PROPOSED ADJUSTMENTS**  
**ELECTRIC**  
**(\$)**

Utility: Mt. Carmel Public Utility Co.

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Individual  
 Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	* Base Test Year (b)	Schedule C-2.1 Payroll Expense (c)	Schedule C-2.2 Payroll Expense (e)	Schedule C-2.3 Office Building (f)	Schedule C-2.4 Add-on Taxes (g)	Schedule C-2.5 Rate Case Expense (h)	Schedule C-2.6 Substation Maintenance (l)	Subtotal Adjustments (j)	Adj. Test Year (k)	Adjusted Present Rates (L)	Proposed Revenue Increase (M)	Revenue At Proposed Rates (N)
1	Operating Revenue	11,457,828				(394,480)			(394,480)	11,063,348	(note 1) 9,035,390	2,877,910	11,913,300
2	Operating Expenses:												
3	Operation	9,460,457		66,092			47,893		113,985	9,574,442	8,011,373		8,011,373
4	Maintenance	648,419	241,993		(19,333)			60,000	282,660	931,079	931,079		931,079
5	Depreciation	563,127			(41,143)				(41,143)	521,984	521,984		521,984
6	Taxes Other Than Income	595,815				(394,480)			(394,480)	201,335	201,335		201,335
7	Income Taxes **	78,129	(93,745)	(25,603)	23,427		(18,553)	(23,243)	(137,717)	(59,588)	(93,487)	1,114,867	1,021,380
8	Investment Tax Credit	(5,863)							0	(5,863)	0		
9	Total Operating Expenses	11,340,084	148,248	40,489	(37,049)	(394,480)	29,340	36,757	(176,695)	11,163,389	9,572,284	1,114,867	10,687,151
10	Net Operating Income	117,744	(148,248)	(40,489)	37,049	0	(29,340)	(36,757)	(217,785)	(100,041)	(536,894)	1,763,043	1,226,149

Including adjustments to reflect special contract termination for light and power rate class and to eliminate controlled water heating class.

**SCHEDULE C-2**  
**Test Year**  
**SUMMARY OF UTILITY PROPOSED ADJUSTMENTS**  
**GAS**  
**(\$)**

Utility: Mt. Carmel Public Utility Co.

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Individual  
Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	* Base Test Year (b)	Schedule C-2.2 Payroll Expense (c)	Schedule C-2.3 Payroll Expense (d)	Schedule C-2.4 Office Building (e)	Schedule C-2.5 Add-on Taxes (f)	Schedule C-2.6 Rate Case Expense (g)	Schedule C-2.7 Proposed Revenue (h)	Subtotal Adjustments (i)	Adj. Test Year (j)	Proposed Revenue Increase (K)	Revenue at Proposed Rates (L)
1	Operating Revenue	4,490,745			0	(228,346)			(228,346)	4,262,399	756,624	5,019,023
2	Operating Expenses:											
3	Operation	4,225,169		14,508			18,773	0	33,281	4,258,450		4,258,450
4	Maintenance	143,589	80,664		16,127				96,791	240,380		240,380
5	Depreciation	92,948			34,320				34,320	127,268		127,268
6	Taxes Other Than Income	269,091				(228,346)			(228,346)	40,745		40,745
7	Income Taxes **	(128,326)	(31,248)	(5,620)	(19,542)		(7,272)	0	(63,682)	(192,008)	293,107	101,099
8	Investment Tax Credit								0			
9	Total Operating Expenses	4,602,471	49,416	8,888	30,905	(228,346)	11,501	0	(127,636)	4,474,835	293,107	4,767,942
10	Net Operating Income	(111,726)	(49,416)	(8,888)	(30,905)	0	(11,501)	0	(100,710)	(212,436)	463,517	251,081

**SCHEDULE C-2.1**

**Test Year**

**Payroll Expense**

**Electric**

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Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Adjustment (b)	Allocation Percent (c)	Jurisdictional Amount (d)
1	Operating Revenue			
2	Operating Expenses			
3	Operations			
4	Maintenance	241,993		
5	Depreciation			
6	Taxes Other than Income			
7	Income Taxes	(93,745)	100%	
8	Investment Tax Credit			
9	Total Operating Expenses	148,248	100%	0
10	Net Operating Income	(148,248)	100%	0

(Addition of three vegetation management employees)

**SCHEDULE C-2.2**

**Test Year**

**Payroll Expense**

**Electric**

(\$)

Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Adjustment (b)	Allocation Percent (c)	Jurisdictional Amount (d)
1	Operating Revenue			
2	Operating Expenses			
3	Operations	66,092		
4	Maintenance			
5	Depreciation			
6	Taxes Other than Income			
7	Income Taxes	(25,603)	100%	
8	Investment Tax Credit			
9	Total Operating Expenses	40,489	100%	0
10	Net Operating Income	(40,489)	100%	0

(Addition of one store room employee)

**SCHEDULE C-2.2**

**Test Year**

**Payroll Expense**

**Gas**

(\$)

Utility: Mt. Carmel Public Utility Co.

Page 2 of 2

Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Adjustment (b)	Allocation Percent (c)	Jurisdictional Amount (d)
1	Operating Revenue			
2	Operating Expenses			
3	Operations			
4	Maintenance	80,664		
5	Depreciation			
6	Taxes Other than Income			
7	Income Taxes	(31,248)	100%	
8	Investment Tax Credit			
9	Total Operating Expenses	49,416	100%	0
10	Net Operating Income	(49,416)	100%	0

(Addition of one store room employee)

**SCHEDULE C-2.3**  
**Test Year**  
**Allocation of Office Building**  
**Electric**  
(\$)

Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Adjustment (b)	Allocation Percent (c)	Jurisdictional Amount (d)
1	Operating Revenue			
2	Operating Expenses			
3	Operations		100%	
4	Maintenance	-19,333		
5	Depreciation	-41,143		
6	Taxes Other than Income			
7	Income Taxes	23,427	100%	
8	Investment Tax Credit			
9	Total Operating Expenses	-37,049	100%	0
10	Net Operating Income	37,049	100%	0

**SCHEDULE C-2.3**

**Test Year**

**Payroll Expense**

**Gas**

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Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Adjustment (b)	Allocation Percent (c)	Jurisdictional Amount (d)
1	Operating Revenue			
2	Operating Expenses			
3	Operations	14,508		
4	Maintenance			
5	Depreciation			
6	Taxes Other than Income			
7	Income Taxes	(5,620)	100%	
8	Investment Tax Credit			
9	Total Operating Expenses	8,888	100%	0
10	Net Operating Income	(8,888)	100%	0

(Addition of one store room employee)

**SCHEDULE C-2.4**

**Test Year**

**Add-on Taxes**

**Electric**

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Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Adjustment (b)	Allocation Percent (c)	Jurisdictional Amount (d)
1	Operating Revenue	-394,480		
2	Operating Expenses			
3	Operations		100%	
4	Maintenance			
5	Depreciation			
6	Taxes Other than Income	-394,480		
7	Income Taxes		100%	
8	Investment Tax Credit			
9	Total Operating Expenses	-394,480	100%	0
10	Net Operating Income	0	100%	0

**SCHEDULE C-2.4**  
**Test Year**  
**Allocation of Office Building**  
**Gas**  
**(\$)**

Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible:

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Adjustment (b)	Allocation Percent (c)	Jurisdictional Amount (d)
1	Operating Revenue			
2	Operating Expenses			
3	Operations			
4	Maintenance	16,127		
5	Depreciation	34,320		
6	Taxes Other than Income			
7	Income Taxes	(19,542)	100%	
8	Investment Tax Credit			
9	Total Operating Expenses	30,905	100%	0
10	Net Operating Income	(30,905)	100%	0

**SCHEDULE C-2.5**  
**Test Year**  
**Rate Case Expense**  
**Electric**  
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Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Adjustment (b)	Allocation Percent (c)	Jurisdictional Amount (d)
1	Operating Revenue			
2	Operating Expenses			
3	Operations	47,893	100%	
4	Maintenance			
5	Depreciation			
6	Taxes Other than Income			
7	Income Taxes	(18,553)	100%	
8	Investment Tax Credit			
9	Total Operating Expenses	29,340	100%	0
10	Net Operating Income	(29,340)	100%	0

**SCHEDULE C-2.5**

**Test Year**

**Add-on Taxes**

**Gas**

(\$)

Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Adjustment (b)	Allocation Percent (c)	Jurisdictional Amount (d)
1	Operating Revenue	-228,346		
2	Operating Expenses		100%	
3	Operations			
4	Maintenance			
5	Depreciation			
6	Taxes Other than Income	-228,346		
7	Income Taxes		100%	
8	Investment Tax Credit			
9	Total Operating Expenses	-228,346	100%	0
10	Net Operating Income	0	100%	0

**SCHEDULE C-2.6**  
**Test Year**  
**Substation Maintenance**  
**Electric**  
(\$)

Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Adjustment (b)	Allocation Percent (c)	Jurisdictional Amount (d)
1	Operating Revenue			
2	Operating Expenses			
3	Operations		100%	
4	Maintenance	60,000		
5	Depreciation			
6	Taxes Other than Income			
7	Income Taxes	(23,243)	100%	
8	Investment Tax Credit			
9	Total Operating Expenses	36,757	100%	0
10	Net Operating Income	(36,757)	100%	0

**SCHEDULE C-2.6**

**Test Year**

**Rate Case Expense**

**Gas**

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Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Adjustment (b)	Allocation Percent (c)	Jurisdictional Amount (d)
1	Operating Revenue			
2	Operating Expenses		100%	
3	Operations	18,773		
4	Maintenance			
5	Depreciation			
6	Taxes Other than Income			
7	Income Taxes	(7,272)	100%	
8	Investment Tax Credit			
9	Total Operating Expenses	11,501	100%	0
10	Net Operating Income	(11,501)	100%	0

**SECTION 285.3020**  
**SCHEDULE C-3**  
**Test Year**  
**ELECTRIC SALES STATISTICS**  
**(000)**

Utility: Mt. Carmel Public Utility Co.

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Individual Responsible: Dan Long

Test Year: 12 Months Ended December 31, 2005

Line No.	Customer Class (A)	2002				2003				2004				2005			
		Total Company Revenues (B)	Total Company Sales Vol. (C)	ICC Jurisdict. Revenues (D)	ICC Jurisdict. Sales Vol. (E)	Total Company Revenues (F)	Total Company Sales Vol. (G)	ICC Jurisdict. Revenues (H)	ICC Jurisdict. Sales Vol. (I)	Total Company Revenues (J)	Total Company Sales Vol. (K)	ICC Jurisdict. Revenues (L)	ICC Jurisdict. Sales Vol. (M)	Total Company Revenues (N)	Total Company Sales Vol. (O)	ICC Jurisdict. Revenues (P)	ICC Jurisdict. Sales Vol. (Q)
	Residential General	\$4,378,086.26	46,489,780	\$4,378,086.26	46,489,780	\$4,105,676.14	42,617,188	\$4,105,676.14	42,617,188	\$4,207,869.33	42,732,771	\$4,207,869.33	42,732,771	\$4,575,972.64	45,885,207	\$4,575,972.64	45,885,207
	Residential Electric Heat	\$505,163.93	6,224,377	\$505,163.93	6,224,377	\$518,761.48	6,124,043	\$518,761.48	6,124,043	\$532,635.60	6,139,905	\$532,635.60	6,139,905	\$580,330.26	6,632,108	\$580,330.26	6,632,108
	Controlled Water Heating	\$39,247.52	748,940	\$39,247.52	748,940	\$39,097.28	708,992	\$39,097.28	708,992	\$37,934.52	656,973	\$37,934.52	656,973	\$33,630.84	585,878	\$33,630.84	585,878
	Commercial Electric	\$1,363,478.47	13,865,414	\$1,363,478.47	13,865,414	\$1,329,685.10	13,178,913	\$1,329,685.10	13,178,913	\$1,503,872.67	14,676,315	\$1,503,872.67	14,676,315	\$1,514,834.93	14,594,604	\$1,514,834.93	14,594,604
	Commercial Heat	\$34,130.58	382,711	\$34,130.58	382,711	\$33,059.51	355,506	\$33,059.51	355,506	\$33,729.35	356,464	\$33,729.35	356,464	\$36,689.49	384,468	\$36,689.49	384,468
	Municipal Pumping	\$63,340.85	941,276	\$63,340.85	941,276	\$60,648.57	859,252	\$60,648.57	859,252	\$58,382.26	803,015	\$58,382.26	803,015	\$64,221.33	867,869	\$64,221.33	867,869
	Outdoor Lighting	\$76,469.02	1,212,600	\$76,469.02	1,212,600	\$76,120.15	1,184,100	\$76,120.15	1,184,100	\$86,066.46	1,230,825	\$86,066.46	1,230,825	\$88,722.46	1,256,325	\$88,722.46	1,256,325
	Light and Power	\$2,146,704.22	27,643,868	\$2,146,704.22	27,643,868	\$2,194,582.36	27,458,852	\$2,194,582.36	27,458,852	\$2,127,263.59	25,599,235	\$2,127,263.59	25,599,235	\$2,231,769.11	26,902,538	\$2,231,769.11	26,902,538
	Contract Electric	\$2,230,467.52	50,284,242	\$2,230,467.52	50,284,242	\$2,406,766.26	52,274,690	\$2,406,766.26	52,274,690	\$2,150,314.80	48,765,027	\$2,150,314.80	48,765,027	\$2,112,253.28	48,893,746	\$2,112,253.28	48,893,746
		\$10,837,088.37	147,793,208	\$10,837,088.37	147,793,208	\$10,764,396.85	144,761,536	\$10,764,396.85	144,761,536	\$10,738,068.58	140,960,530	\$10,738,068.58	140,960,530	\$11,238,424.34	146,002,743	\$11,238,424.34	146,002,743
	Wholesale Contract	\$156,140.30	3,843,000	\$156,140.30	3,843,000	\$168,178.83	3,507,300	\$168,178.83	3,507,300	\$166,195.08	3,538,800	\$166,195.08	3,538,800	\$170,715.52	3,600,900	\$170,715.52	3,600,900

SECTION 285.3020																	
SCHEDULE C-3																	
Test Year																	
GAS SALES STATISTICS																	
(000)																	
Utility: Mt. Carmel Public Utility Co.																	
Individual Responsible: Dan Long																	
Test Year: 12 Months Ended December 31, 2005																	
Page 1 of 1																	
2002				2003				2004				2005					
Line No.	Customer Class	Total Company Revenues	Total Company Sales Vol.	ICC Revenues	ICC Sales Vol.	Total Company Revenues	Total Company Sales Vol.	ICC Revenues	ICC Sales Vol.	Total Company Revenues	Total Company Sales Vol.	ICC Revenues	ICC Sales Vol.	Total Company Revenues	Total Company Sales Vol.	ICC Revenues	ICC Sales Vol.
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
	Residential	\$67,216.88	74,014	\$67,216.88	74,014	\$77,991.14	77,092	\$77,991.14	77,092	\$81,559.97	74,171	\$81,559.97	74,171	\$103,246.53	74,518	\$103,246.53	74,518
	Residential Heating	\$2,070,922.12	2,550,950	\$2,070,922.12	2,550,950	\$2,403,719.10	2,631,663	\$2,403,719.10	2,631,663	\$2,465,921.40	2,429,646	\$2,465,921.40	2,429,646	\$3,079,730.45	2,360,236	\$3,079,730.45	2,360,236
	Commercial General	\$65,642.62	90,626	\$65,642.62	90,626	\$81,272.50	89,582	\$81,272.50	89,582	\$67,698.60	72,929	\$67,698.60	72,929	\$57,653.81	45,086	\$57,653.81	45,086
	Commercial Heat	\$719,649.88	932,562	\$719,649.88	932,562	\$818,062.35	939,877	\$818,062.35	939,877	\$847,735.92	865,597	\$847,735.92	865,597	\$1,152,982.20	918,618	\$1,152,982.20	918,618
	Duel Fuel	\$46,601.64	79,117	\$46,601.64	79,117	\$56,663.27	76,784	\$56,663.27	76,784	\$52,119.30	67,328	\$52,119.30	67,328	\$75,595.63	72,309	\$75,595.63	72,309
	Industrial	\$296,968.78	493,073	\$296,968.78	493,073	\$375,025.82	504,754	\$375,025.82	504,754	\$170,914.44	192,167	\$170,914.44	192,167	\$0.00	0	\$0.00	0
	Sale to Public Authorities	\$5,055.08	7,240	\$5,055.08	7,240	\$5,140.00	6,351	\$5,140.00	6,351	\$5,425.57	5,514	\$5,425.57	5,514	\$7,332.52	5,738	\$7,332.52	5,738
	Total	\$3,272,057.00	4,227,582	\$3,272,057.00	4,227,582	\$3,817,874.18	4,326,103	\$3,817,874.18	4,326,103	\$3,691,375.20	3,707,352	\$3,691,375.20	3,707,352	\$4,476,541.14	3,476,505	\$4,476,541.14	3,476,505

**SCHEDULE C-7**  
**Test Year**  
**SOCIAL AND SERVICE CLUB MEMBERSHIP DUES**  
**ELECTRIC**

Utility: Mt. Carmel Public Utility Co.

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Individual

Responsible: L. E. Marlett

Project Reported: 12 Months Ended December 31, 1996

Line No.	Social & Service Club Membership Dues (a)	Account Number (b)	Amount (c)
	Wabash Co. Merchant's Association		\$82.00
	Route 1 Association		\$164.00
	American Express-Membership		\$123.00
	Southeastern Alliance-IL (SAIL)		\$410.00
	IL Chamber of Commerce		\$492.00
	Edison Electric		\$15,968.00

**SCHEDULE C-7**  
**Test Year**  
**SOCIAL AND SERVICE CLUB MEMBERSHIP DUES**  
**GAS**

Utility: Mt. Carmel Public Utility Co.

Individual  
 Responsible: Margaret Felts

Project Reported: 12 Months Ended December 31, 2006

Line No.	Social & Service Club Membership Dues (a)	Account Number (b)	Amount (c)
	Wabash Co. Merchant's Association		\$18.00
	Route 1 Association		\$36.00
	American Express-Membership		\$27.00
	Southeastern Alliance-IL (SAIL)		\$90.00
	IL Chamber of Commerce		\$108.00
	American Gas Association		\$1,000.00



**SCHEDULE C-8**  
**Test Year**  
**CHARITABLE CONTRIBUTIONS**  
**ELECTRIC**

Utility: Mt. Carmel Public Utility Co.

Page 1 of 2

Individual  
 Responsible: Margaret Felts

Period Reported: 12 Months Ended December 31, 200

Line No.	Charitable Organization (a)	Account Number (b)	Amount (c)
1	Miscellaneous - Under \$1,000 Wab Comm USD #348	930.1	\$ 5,211 \$ 1,230 <hr/> \$ 6,441



**SCHEDULE C-8**  
**Test Year**  
**CHARITABLE CONTRIBUTIONS**  
**GAS**

Utility: Mt. Carmel Public Utility Co.

Page 2 of 2

Individual  
Responsible:

Margaret Felts

Period Reported: 12 Months Ended December 31, 20C

Line No.	Charitable Organization (a)	Account Number (b)	Amount (c)
1	Miscellaneous - Under \$1,000	930.1	<u>\$ 1,414</u>



**SCHEDULE C-9**  
**Test Year**  
**ADVERTISING EXPENSES**  
**ELECTRIC**  
**(\$)**

Utility: Mt. Carmel Public Utility Co.

Page 1 of 2

Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Category (a)	Amount (b)
1	Conservation or reduction of peak demand	
2	Advertising required by law or regulation	86
3	Customer service information, employee identification, terms and conditions of service	
4	Other advertising	1,834
5	TOTAL	<u><u>1,920</u></u>

**SCHEDULE C-9**  
**Test Year**  
**ADVERTISING EXPENSES**  
**GAS**  
**(\$)**

Utility: Mt. Carmel Public Utility Co.

Page 2 of 2

Individual  
 Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Category (a)	Amount (b)
1	Conservation or reduction of peak demand	
2	Advertising required by law or regulation	19
3	Customer service information, employee identification, terms and conditions of service	
4	Other advertising	402
5	TOTAL	<u><u>421</u></u>

**SCHEDULE C-9.1**  
**Test Year**  
**POLITICAL, CIVIC AND RELATED ACTIVITIES**  
**ELECTRIC**  
**(\$)**

Utility: Mt. Carmel Public Utility Co.

Page 1 of 2

Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Amount (b)
1	IL Chamber	492
2	Edison Electric Institute	15,968
3	Illinois Energy Association	2,296
4	Total	<u><u>18,756</u></u>

**SCHEDULE C-9.1**  
**Test Year**  
**POLITICAL, CIVIC AND RELATED ACTIVITIES**  
**GAS**  
**(\$)**

Utility: Mt. Carmel Public Utility Co.

Page 2 of 2

Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Amount (b)
1	American Gas Association	1,000
2	Illinois Energy Association	504
3	IL Chamber	108
4	Total	<u><u>1,612</u></u>

**SCHEDULE C-10**  
**Test Year**  
**RATE CASE EXPENSE**  
**(\$)**

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual  
 Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Item of Expense (a)	Current Case Estimated (b)	Prior Case (c)
1	Outside consultants (rate case preparation & testimony, rate of return study, and cost of service and rate design studies)	\$ 200,000	\$150,000
2	Total rate case expense	<u>\$ 200,000</u>	<u>\$150,000</u>
3	Allocation of expense: (Note)		
4	Electric	\$ 143,680	\$123,450
5	Gas	<u>56,320</u>	<u>\$26,550</u>
6	Total	<u>\$ 200,000</u>	<u>\$150,000</u>
7	3 year amortization		
	ELEC	\$47,893	
	GAS	\$18,773	

Electric/Gas allocation based on 2005 historic operating revenue relationships: E = 71.84%  
 G = 28.16%

**SCHEDULE C-11**  
**Test Year**  
**EXECUTIVE COMPENSATION**  
**ELECTRIC AND GAS**

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual

Responsible: Dan Long

Project Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Total Compensation (b)
1	Philip Barnhard IV President	104,821
2	Eric Bramlet Vice President & General Counsel	89,713
3	Larry Horrall Vice President	78,692
4	Total compensation of all executive officers	331,421

**SCHEDULE C-11.1**  
**Test Year**  
**PAYROLL COSTS**  
**ELECTRIC**  
**(\$)**

Utility: Mt. Carmel Public Utility Co.

Page 1 of 2

Individual  
Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

Line No.	Description (a)	Current Case Amount (b)
1	Operation:	
2	Production	0
3	Transmission	29,068
4	Distribution	260,794
5	Customer Accounts	150,555
6	Cust Serv & Information	107
7	Administration and General	349,829
		<hr/>
8	Total Operation	790,353
		<hr/>
9	Maintenance:	
10	Production	0
11	Transmission	17,965
12	Distribution	382,996
13	Administrative and General	36,417
		<hr/>
14	Total Maintenance	437,378
		<hr/>
15	Charges to Clearing Accounts	33,630
		<hr/>
16	Total Operation and Maintenance	1,261,361
		<hr/>
17	Construction	132,644
18	Plant Removal	21,788
		<hr/>
19	Total Electric	1,415,793
		<hr/> <hr/>

**SCHEDULE C-11.1**  
**Test Year**  
**PAYROLL COSTS**  
**GAS**  
**(\$)**

Utility: Mt. Carmel Public Utility Co.

Page 2 of 2

Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 205

Line No.	Description (a)	Current Case Amount (b)
1	Operation:	
2	Production and Storage	5,303
3	Transmission	3,911
4	Distribution	168,500
5	Customer Accounts	41,272
6	Sales	3,178
7	Administration & General	<u>82,857</u>
8	Total Operation	<u>305,021</u>
9	Maintenance:	
10	Production and Storage	0
11	Transmission	11,227
12	Distribution	106,381
13	Administrative and General	<u>0</u>
14	Total Maintenance	<u>117,608</u>
15	Charges to Clearing Accounts	<u>9,121</u>
16	Total Operation and Maintenance	<u>431,750</u>
17	Construction	32,922
18	Plant Removal	<u>3,012</u>
19	Total Gas	<u>467,684</u>

**SCHEDULE C-13**  
**Test Year**  
**SUMMARY OF AFFILIATED INTEREST TRANSACTIONS**  
**GAS**

Utility: Mt. Carmel Public Utility Co.

Page 2 of 2

Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

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NONE

**SCHEDULE C-13**  
**Test Year**  
**SUMMARY OF AFFILIATED INTEREST TRANSACTIONS**  
**ELECTRIC**

Utility: Mt. Carmel Public Utility Co.

Page 1 of 2

Individual

Responsible: Dan Long

Period Reported: 12 Months Ended December 31, 2005

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NONE

**SECTION 285.3165  
SCHEDULE C-16  
Test Year  
ELECTRIC UNCOLLECTIBLE EXPENSE**

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual Responsible: Dan Long

Test Year: 12 Months Ended 12/31/05

Line No.	Year (A)	Balance Beg. Of Year (B)	Reserve Accrual (C)	<u>Activity in Allowance for Bad Debts</u>			Explanation of Adjustment (G)	(B)+(C)-(D)+(E)+(F) Balance End of Year (H)	<u>If Percent of Revenue Method is Used</u>			Outside Collection Agency Expense (L)
				Write Offs (D)	Recoveries (E)	Adjustments (F)			Revenue Used in Calculation (I)	Uncollectible Expense (J)	(J)/(I) Uncoll. Exp. as Percent of Revenue (K)	
1	2002	\$0.00	\$22,275.00	\$19,892.00	\$5,477.00	\$247.00	Transfer balance to active Acct.	8107			#DIV/0!	
2	2003	\$0.00	\$28,655.00	\$31,237.00	\$7,673.00	\$1,375.00	Transfer balance to active Acct.	6466			#DIV/0!	
3	2004	\$0.00	\$28,600.00	\$38,388.00	\$8,356.00	-\$630.00	Transfer balance unclaimed property	-2062			#DIV/0!	
4	2005	\$0.00	\$48,279.00	\$48,665.00	\$11,154.00	\$48.00	Transfer balance to active Acct.	10816			#DIV/0!	

5 Method of determining uncollectible expense: Each November, we look at disconnected accounts with a balance due for at least 90 days. That balance is then charged against the accrual and the expense account netted out, so that the booked expense is the actual amount charged off in the current year less any recoveries.

Accrual is based on previous years charge off expense.

We currently have no collection agency contract nor any activity other than our internal collection efforts.

**SECTION 285.3165  
SCHEDULE C-16  
Test Year  
GAS UNCOLLECTIBLE EXPENSE**

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual Responsible: Dan Long

Test Year: 12 Months Ended 12/31/05

Line No.	Year (A)	Balance Beg. Of Year (B)	Reserve Accrual (C)	<u>Activity in Allowance for Bad Debts</u>			Explanation of Adjustment (G)	(B)+(C)-(D)+(E)+(F) Balance End of Year (H)	<u>If Percent of Revenue Method is Used</u>			Outside Collection Agency Expense (L)
				Write Offs (D)	Recoveries (E)	Adjustments (F)			Revenue Used in Calculation (I)	Uncollectible Expense (J)	(J)/(I) Uncoll. Exp. as Percent of Revenue (K)	
1	2002	0	\$27,225.00	\$15,112.00	\$4,779.00	\$453.00	Transfer balance to active Acct.	17345			#DIV/0!	
2	2003	0	\$32,825.00	\$30,243.00	\$7,275.00	\$992.00	Transfer balance to active Acct.	10849			#DIV/0!	
3	2004	0	\$27,500.00	\$31,913.00	\$4,031.00	\$1,048.00	Transfer balance to active Acct.	666			#DIV/0!	
4	2005	0	\$39,500.00	\$39,114.00	\$4,900.00	\$468.00	Transfer balance to active Acct.	5754			#DIV/0!	

5 Method of determining uncollectible expense: Each November, we look at disconnected accounts with a balance due for at least 90 days. That balance is then charged against the accrual and the expense account netted out, so that the booked expense is the actual amount charged off in the current year less any recoveries.

Accrual is based on previous years charge off expense.

We currently have no collection agency contract nor any activity other than our internal collection efforts.

**SECTION 285.3190**  
**SCHEDULE C-21**  
**Test Year**  
**MISCELLANEOUS GENERAL EXPENSES**  
**(\$)**

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual Responsible: Dan Long

Test Year: 12 Months Ended 12/31/05

Line No.	Description of Expense (A)	2002 (B)	2003 (C)	2004 (D)	Test Year 2005 (E)
1	Director Fees	7,200.00	7,200.00	7,000.00	6,925.00
2	Dues and Memberships	18,885.00	21,317.25	24,660.00	19,613.00
3	Donations	6,334.00	9,246.00	6,036.00	6,995.00
4	Insurance Allocation	15,296.53	15,038.02	15,105.72	10,140.00
5	Clearing	1,200.00	1,200.00	1,200.00	1,200.00
	Misc	4,794.79	4,885.62	2,506.03	236.00
		53,710.32	58,886.89	56,507.75	45,109.00

**SECTION 285.3400**  
**SCHEDULE C-30**  
**Test Year**  
**ELECTRIC FUEL ADJUSTMENT CLAUSE REVENUES AND EXPENSES**  
**(000)**

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual Responsible: Dan Long

Test Year: 12 Months Ended 12/31/05

Line No.	FAC Revenues From FAC	FAC Revenues from Rate Base	FAC Total Revenues	FAC Recoverable Expenses (B)	Number of Units Sold (C)
	\$3,940,305.05	\$728,464.35	\$4,668,769.40	\$4,710,217.26	95,850,572

**SECTION 285.3400**  
**SCHEDULE C-30**  
**Test Year**  
**PURCHASED GAS ADJUSTMENT CLAUSE REVENUES AND EXPENSES**  
**(000)**

Utility: Mt. Carmel Public Utility Co.

Page 1 of 1

Individual Responsible: Dan Long

Test Year: 12 Months Ended 12/31/05

Line No.	PGA Revenues (A)	PGA Recoverable Expenses (B)	Number of Units Sold (C)
Comm	\$3,253,197.56	\$3,473,966.88	3,476,533
Non-Comm	\$151,808.49	-7680.84	
	\$3,405,006.05	\$3,466,286.04	