

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
 Rate Case Docket No. 03-0187

Schedule
 Page
 Person Responsible:

C - 1
 1 of 1
 J. Schreyer

Proposed Test Year Period: Future
 Period Reported: 2004

Jurisdictional Operating Income Summary

Line	Description (A)	Unadjusted Total Balance at Present Rates (B)	Unadj. Jurisdictional Balance at Present Rates (C)	Adjustments (D)	Test Year Present Rates (E)	Rate Increase and Related Adjustments (F)	Pro Forma Balance at Proposed Rates (G)
1	Operating Revenue	\$ 30,810,570	\$ 10,767,032	\$ -	\$ 10,767,032	\$ 2,599,457	\$ 13,366,489
2							
3	Operation and Maintenance Expense	13,212,226	5,710,444	32,905	5,743,349	8,364	5,751,713
4	Depreciation	4,892,623	1,814,271	-	1,814,271		1,814,271
5	Amortization of Utility Plant Acq. Adjust.	(48,485)	(53,897)	-	(53,897)		(53,897)
6	Amortization - Transaction Costs	-	-	-	-		-
7	Taxes Other Than Income	1,938,052	659,981	-	659,981		659,981
8	Income Taxes:						
9	Federal	2,518,248	479,830	(137,359)	342,471	841,768	1,184,240
10	State	508,094	94,807	(19,117)	75,690	186,040	261,731
11	Amortization of I. T. C.	(51,391)	(21,276)	-	(21,276)		(21,276)
12	Total Operating Expenses	22,969,367	8,684,160	(123,571)	8,560,589	1,036,173	9,596,762
13							
14	Utility Operating Income	\$ 7,841,203	\$ 2,082,872	\$ 123,571	\$ 2,206,443	\$ 1,563,284	\$ 3,769,727
15							
16	Rate Base	\$ 109,917,611	\$ 40,551,212	\$ 192,250	\$ 40,743,461	\$ -	\$ 40,743,461
17							
18	Rate of Return	7.13%	5.14%		5.42%		9.25%

Proposed Test Year Period: Future
Period Reported: 2004

Summary of Utility Proposed Adjustments to Operating Income

Line	Account Number	Operating Income Statement Category	Adjustments (C-1, Col. D)	Rate Increase and Related	Total Utility Proposed Adjustments	Associated Income Taxes		Net Operating Income	Supporting Schedule
				Adjustments (C-1, Col. F)		State	Federal		
1	460-474	Operating Revenues	\$ -	\$ 2,599,457	\$ 2,599,457	\$(186,641)	\$(844,486)	\$ 1,568,330	C - 2.1
2									
3	601	Salaries & Wages, Employees	-	-	-	-	-	-	
4	603	Salaries & Wages, Officers	-	-	-	-	-	-	
5	604	Employee Pensions & Benefits	-	-	-	-	-	-	
6	615 & 616	Purchased Power & Fuel for Power Prod.	-	-	-	-	-	-	
7	618	Chemicals	-	-	-	-	-	-	
8	620	Materials & Supplies	-	-	-	-	-	-	
9	631	Contractual Services - Engineering	-	-	-	-	-	-	
10	632	Contractual Services - Accounting	-	-	-	-	-	-	
11	633	Contractual Services - Legal	-	-	-	-	-	-	
12	634	Contractual Services - Management	-	-	-	-	-	-	
13	635 & 636	Contractual Services - Other	-	-	-	-	-	-	
14	641 - 642	Lease Expense	-	-	-	-	-	-	
15	650	Transportation Expense	-	-	-	-	-	-	
16	656 - 659	Insurance Expense	-	-	-	-	-	-	
17	666 & 667	Regulatory Commission Exp. Amortization	32,905		32,905	(2,363)	(10,690)	(19,853)	C - 2.2
18	670	Bad Debt Expense	-	8,364	8,364	(601)	(2,717)	(5,046)	C - 2.3
19	675	Miscellaneous Expense	-	-	-	-	-	-	
20		SUB-TOTAL O&M	32,905	8,364	41,269	(2,963)	(13,407)	(24,899)	
21	403	Depreciation	-	-	-	-	-	-	C - 2.4
24	408	Taxes Other Than Income	-	-	-	-	-	-	
25		TOTAL EXPENSES (Excluding Income Tax)	32,905	8,364	41,269	(2,963)	(13,407)	(24,899)	
26									
27	409 - 411	Income Taxes - Federal	(137,359)	841,768	704,410		(831,078)	126,669	C - 2.5
28	409 - 411	State	(19,117)	186,040	166,924	(183,678)		16,754	C - 2.5
29									
31		Net Operating income	\$ 123,571	\$ 1,563,284	\$ 1,686,855	\$ -	\$ -	\$ 1,686,855	

Proposed Test Year Period: Future

Detailed Adjustments to Operating Income

Operating Revenues

Line	Description (A)	Pro Forma Present Revenue (B)	Proposed Adjustments (C)	Proposed Revenue (D)
1	Metered Residential	\$ 6,369,911	\$ 1,537,871	\$ 7,907,782
2				
3	Metered Commercial	1,857,801	448,524	2,306,325
4				
5	Metered Industrial	1,358,614	328,007	1,686,621
6				
7	Multiple Family Dwellings	192,563	46,490	239,053
8				
9	Sales to Other Utilities	-	-	-
10	Sub-total - Tariff Revenues	\$ 9,778,889	\$ 2,360,892	\$ 12,139,781
11				
12	Public Fire Protection	804,025	194,114	998,139
13	Private Fire Protection	62,376	15,059	77,435
14				
15	Other Revenue	121,742	29,392	151,134
16				
17	Unlocated	-	-	-
18				
19	TOTAL	\$ 10,767,032	\$ 2,599,457	\$ 13,366,489

Period Reported: 2004

Detailed Adjustments to Operating Income

<u>Operating Revenues</u>		UNADJUSTED	ADJUSTMENT	ADJUSTED
Line	Rate Classification (A)	PRESENT RATES (B)	TO PRESENT (C)	PRESENT RATES (To C-2.1 p1) (D)
1	Residential	\$ 6,369,911		\$ 6,369,911
2				
3	Commercial	1,857,801		1,857,801
4				
5	Industrial	1,358,614		1,358,614
6				
7	Multiple Family Dwellings	192,563		192,563
8				
9	Sales to Other Utilities	<u>-</u>		<u>-</u>
10				
11	Total:	9,778,889	-	9,778,889
12				
13				
14	Public Fire	804,025	-	804,025
15				
16	Private Fire	<u>62,376</u>		<u>62,376</u>
17				
18	Total Fire:	866,401	-	866,401
19				
20				
21	<u>Metered Adjustments</u>			
22	Forfeited Discounts	38,570		38,570
23	Misc. Service Revenues	29,606		29,606
24	Rents from Water Property	-		-
25	Other Water Revenues	<u>53,566</u>		<u>53,566</u>
26				
27	Total Other:	121,742	-	121,742
28				
29				
30	TOTAL	\$ 10,767,032	\$ -	\$ 10,767,032

CONSUMERS ILLINOIS WATER COMPANYKankakee Water Division
Rate Case Docket No. 03-0187Schedule
Page
Person Responsible:C - 2.2
1 of 1
J. Schreyer

Period Reported: 2004

Detailed Adjustments to Operating IncomeLine**Regulatory Commission Expense Amortization**

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

An adjustment is made to reflect a three year amortization of rate case expense. The amount shown below represents costs allocated to the Kankakee Water Division (see also Schedule C - 10 & C - 10.1).

Outside Consultants / Witnesses \$ 51,000

Outside Legal Services -

Other Expenses 144,000

Sub-total \$ 195,000

Amortization of Prior Rate Case Expense
from Docket No. 00-0337 2,751

Total Rate Case Cost to be Amortized \$ 197,751

Amortization Period (3 Years) 3

Pro Forma Annual Rate Case Amortization Expense \$ 65,917

2004 Forecast 33,012Pro Forma Adjustment \$ 32,905 (WP-C1, line 17)

Period Reported: 2004

Detailed Adjustments to Operating Income

Line

1	<u>Bad Debt Expense</u>		
2			
3	Bad debt expense is adjusted based upon pro forma revenues at present and proposed rates.		
4			
5			
6	Adjustment at Present Rates:		
7			
8			
9	Unadjusted Jurisdictional Balance at Present Rates	\$ 10,767,032	
10	Pro Forma Revenues at Present Rates	\$ 10,767,032	
11	Percentage Increase	0.00%	
12			
13			
14	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$ 34,644	
15	% Metered Revenue Increase from Above	0.00%	
16	Pro Forma Bad Debt Expense at Present Rates	\$ 34,644	
17	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$ 34,644	
18	Pro Forma Present Adjustment	\$ -	(WP-C1, line 18)
19			
20			
21	Adjustment at Proposed Rates:		
22			
23			
24	Pro Forma Revenue at Present Rates	\$ 10,767,032	
25	Pro Forma Revenue at Proposed Rates	\$ 13,366,489	
26	Percentage Increase	24.14%	
27			
28			
29	Pro Forma Bad Debt Expense at Present Rates	\$ 34,644	
30	% Revenue Increase from Above	24.14%	
31	Pro Forma Bad Debt Expense at Proposed Rates	\$ 43,008	
32	Pro Forma Bad Debt Expense at Present Rates	34,644	
33			
34			
35	Pro Forma Proposed Adjustment	\$ 8,364	(WP-C1, line 18)

Period Reported: 2004

Detailed Adjustments to Operating Income

Line

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58

Depreciation Expense

Depreciation expense is adjusted per adjusted depreciable Utility Plant In Service as shown on B-4.

Account Number	Account Description	Unadjusted Depreciable Plant Investment (B - 4) (C)	Pro Forma Retirements (B-4) (D)	Pro Forma Reclasses (B-4) (E)	Adjusted Depreciable Plant Investment (C + D + E) (F)	Accrual Rate (G)	Adjusted Test Year Depreciation Expense (F x G) (H)	Unadjusted Test Year Depreciation Expense (C - 12 p1) (I)	Depreciation Expense Adjustment (H - I) (J)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Source of Supply								
304	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	4.17%	\$ -	\$ -	\$ -
305	Collecting & Impounding Reservoirs	-	-	-	-	1.50%	-	-	-
306	Lake, River and Other Intakes	94,175	-	-	94,175	1.47%	1,384	1,384	-
307	Wells and Springs	29,096	-	-	29,096	1.67%	486	486	-
309	Supply Mains	45,401	-	-	45,401	1.89%	858	858	-
	Pumping Plant								
304	Structures and Improvements	534,798	-	-	534,798	2.27%	12,140	12,140	-
310	Power Generating Equipment	436,670	-	-	436,670	3.33%	14,541	14,541	-
311	Electric Pumping Equipment	1,416,933	-	-	1,416,933	3.13%	44,350	44,350	-
	Water Treatment Plant								
304	Structures and Improvements	4,461,702	-	-	4,461,702	2.78%	124,035	124,035	-
320	Water Treatment Equipment	4,138,581	-	-	4,138,581	3.57%	147,747	147,747	-
	Transmission & Dist. Plant								
304	Structures and Improvements	152,171	-	-	152,171	4.17%	6,346	6,346	-
330	Dist. Reservoirs & Standpipes	4,025,511	-	-	4,025,511	1.67%	67,226	67,226	-
331	T & D Mains net of CIAC	22,795,845 *	-	-	22,795,845	1.89%	430,841	430,841	-
333	Services	10,793,936	-	-	10,793,936	3.33%	359,438	359,438	-
334	Meters	2,836,660	-	-	2,836,660	6.21%	176,157	176,157	-
334	Meter Installations	1,289,439	-	-	1,289,439	4.44%	57,251	57,251	-
335	Hydrants	2,529,882	-	-	2,529,882	3.95%	99,930	99,930	-
339	Other Plant & Misc. Equipment	33,756	-	-	33,756	5.46%	1,843	1,843	-
	General Plant								
304	Structures and Improvements	1,204,962	-	-	1,204,962	4.00%	48,198	48,198	-
344	Laboratory Equipment	94,494	-	-	94,494	5.00%	4,725	4,725	-
340	Office Furniture	674,985	-	-	674,985	4.74%	31,994	31,994	-
340	Personal Computers	38,975	-	-	38,975	12.50%	4,872	4,872	-
340	PC Software	-	-	-	-	20.00%	-	-	-
340	MainFrame Computers	9,500	-	-	9,500	12.50%	1,188	1,188	-
340	MainFrame Software	-	-	-	-	12.50%	-	-	-
340	Other Machinery & Equipment	15,000	-	-	15,000	5.00%	750	750	-
342	Stores Equipment	866	-	-	866	3.28%	28	28	-
345	Power Equipment	229,473	-	-	229,473	5.00%	11,474	11,474	-
346	Communication Equipment	284,206	-	-	284,206	12.50%	35,526	35,526	-
347	Miscellaneous Equipment	8,685	-	-	8,685	5.46%	474	474	-
341	Transportation Equipment	636,162	-	-	636,162	10.77%	68,515	68,515	-
343	Tools, Shop and Garage Equip.	386,699	-	-	386,699	7.31%	28,268	28,268	-
348	Other Tangible Plant	(505)	-	-	(505)	3.31%	(17)	(17)	-
	Subtotal:	\$59,198,057	\$ -	\$ -	\$59,198,057		\$1,780,569	\$ 1,780,569	\$ -
	Add: Corporate Depreciation						33,702	33,702	-
	TOTAL:	\$59,198,057	\$ -	\$ -	\$59,198,057		\$1,814,271	\$ 1,814,271	\$ -

* Note - Column C Transmission & Distribution main is net of Contributions in Aid of Construction

Period Reported: 2004

Detailed Adjustments to Operating Income

Line

1 **Income Taxes**

2

3

4 The adjustment to Federal and State Income Taxes reflects the changes in Unadjusted Jurisdictional
 5 Balance at Present Rates to Pro Forma at Present Rates. The adjustment also reflects the changes in
 6 Pro Forma at Present Rates to Pro Forma Balance at Proposed Rates.

7

8

9

	Unadjusted	Adjustment	Test Year	Adjustment	ProForma
<u>Tax Item</u>	<u>at Present</u>	<u>at Present</u>	<u>at Present</u>	<u>at Present</u>	<u>at Proposed</u>

12

13 Federal Income Tax	\$ 479,830	\$ (137,359)	\$ 342,471	\$ 841,768	\$ 1,184,240 (WP-C1, line 28)
-----------------------	------------	--------------	------------	------------	-------------------------------

14

15

16

17

18 State Income Tax	\$ 94,807	\$ (19,117)	\$ 75,690	\$ 186,040	\$ 261,731 (WP-C1, line 29)
---------------------	-----------	-------------	-----------	------------	-----------------------------

19

20

21

22 **Unadjusted Present, Pro Forma Present and Proposed Calculations are reflected on C - 5.**

Sales Statistics - Total Company

Proposed Test Year Period: Future
 Period Reported: 1997 - 2004
 Prior Year (2002) 12 Mo. Actual

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	1997 Revenues (B)	1997 MG Sales Volume (C)	1998 Revenues (D)	1998 MG Sales Volume (E)	1999 Revenues (F)	1999 MG Sales Volume (G)	2000 Revenues (H)	2000 MG Sales Volume (I)
1	Residential	\$ 12,326,526	2,689.3	\$ 13,840,669	2,607.5	\$ 14,633,668	2,720.1	\$ 15,102,652	2,695.6
2	Commercial	3,607,688	1,389.5	3,912,573	1,415.0	4,014,578	1,410.0	3,922,910	1,351.2
3	Industrial	2,097,653	1,716.3	2,234,232	1,730.5	2,436,833	1,818.1	2,455,186	1,845.1
4	Multiple Family Dwellings	238,066		269,837		594,547		604,373	
5	Sales to Other Utilities	639,447	458.1	688,145	464.3	671,470	415.0	449,630	207.8
6	Public Fire Protection	1,009,462		1,056,540		1,079,224		1,099,566	
7	Private Fire Protection	131,618		145,563		158,488		163,337	
8	All Other Operating Revenue	<u>1,291,874</u>		<u>711,498</u>		<u>971,450</u>		<u>925,262</u>	
9									
10	Total:	\$ 21,342,334	6,253.2	\$ 22,859,057	6,217.4	\$ 24,560,258	6,363.2	\$ 24,722,916	6,099.7
11									
12									
13									
14									
15									

- Projected - All Under Commission Jurisdiction -

Line		2001 Revenues	2001 (mg) Sales Volume	2002 Revenues	2002 (mg) Sales Volume	2003 Revenues	2003 (mg) Sales Volume	2004 Revenues	2004 (mg) Sales Volume
19	Residential	\$ 17,445,978	2,721.3	\$ 17,925,127	2,790.5	\$ 18,471,157	2,767.9	\$ 18,891,837	2,761.3
20	Commercial	4,622,797	1,399.5	4,429,219	1,434.9	4,565,387	1,411.8	4,626,690	1,410.4
21	Industrial	2,634,312	1,809.2	2,727,529	1,797.5	2,794,112	1,808.4	2,979,572	1,786.5
22	Multiple Family Dwellings	605,082		627,458	120.6	631,686	124.3	642,034	130.9
23	Sales to Other Utilities	493,718	187.4	499,815	180.4	485,043	179.0	499,815	184.0
24	Public Fire Protection	1,479,901		1,550,479		1,557,802		1,628,378	
25	Private Fire Protection	171,538		177,958		178,745		181,211	
26	All Other Operating Revenue	<u>1,069,915</u>		<u>997,156</u>		<u>1,625,351</u>		<u>1,361,033</u>	
27									
28	Total:	\$ 28,523,241	6,117.4	\$ 28,934,740	6,323.9	\$ 30,309,283	6,291.4	\$ 30,810,570	6,273.1

Sales Statistics - Kankakee Water Division

Proposed Test Year Period: Future
 Period Reported: 1997 - 2004
 Prior Year (2002) 12 Mo. Actual

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	1997 Revenues (B)	1997 MG Sales Volume (C)	1998 Revenues (D)	1998 MG Sales Volume (E)	1999 Revenues (F)	1999 MG Sales Volume (G)	2000 Revenues (H)	2000 MG Sales Volume (I)
1	Residential - Metered	\$ 3,792,316	1,228.0	\$ 4,145,529	1,290.0	\$ 4,542,229	1,368.0	\$ 4,690,618	1,372.0
2	Commercial - Metered	1,322,241	769.9	1,395,106	763.1	1,445,609	770.4	1,496,820	757.3
3	Industrial - Metered	1,098,915	1,074.7	1,136,171	1,048.5	1,241,195	1,118.2	1,261,160	1,139.4
4	Multiple Family Dwellings	145,613		155,745		160,651		160,162	
5	Sales to Other Utilities	266,826	272.1	302,782	292.5	258,946	241.9	33,207	33.6
6	Public Fire Protection	385,679		395,653		382,246		395,824	
7	Private Fire Protection	37,373		41,143		42,454		40,824	
8	All Other Operating Revenue	<u>55,589</u>		<u>66,842</u>		<u>85,445</u>		<u>212,751</u>	
9									
10	Total:	\$ 7,104,552	3,344.7	\$ 7,638,971	3,394.1	\$ 8,158,775	3,498.5	\$ 8,291,366	3,302.3

- Projected - All Under Commission Jurisdiction -

Line		2001 Revenues	2001 MG Sales Volume	2002 Revenues	2002 MG Sales Volume	2003 Revenues	2003 MG Sales Volume	2004 Revenues	2004 MG Sales Volume
19	Residential - Metered	\$ 5,459,334	1,392.0	\$ 5,733,482	1,460.9	\$ 5,959,112	1,425.7	\$ 6,369,911	1,464.6
20	Commercial - Metered	1,693,065	767.3	1,744,968	799.2	1,785,161	803.4	1,857,801	787.8
21	Industrial - Metered	1,333,724	1,090.0	1,263,611	1,104.5	1,306,000	1,047.1	1,358,614	1,070.9
22	Multiple Family Dwellings	179,539		184,887	60.6	182,727	60.8	192,563	61.0
23	Sales to Other Utilities	7,230	5.5						
24	Public Fire Protection	678,169		732,787		732,696		804,025	
25	Private Fire Protection	58,245		60,026		60,506		62,376	
26	All Other Operating Revenue	<u>302,515</u>		<u>232,138</u>		<u>623,642</u>		<u>121,742</u>	
27									
28	Total:	\$ 9,711,821	3,254.8	\$ 9,951,900	3,425.2	\$ 10,649,844	3,337.0	\$ 10,767,032	3,384.3

Period Reported: 2002 - 2004
 Prior Year (2002) 12 Mo. Actual

Comparative Operating Income Statements for Prior Years and the Test Year - Total Company

Line	Account # (A) *	Account Description (B)	Direct PR (C)	Non-Payroll (D)	2002 Total (E)	Direct PR (F)	Non-Payroll (G)	2003 Total (H)	Direct PR (I)	Non-Payroll (J)	2004 Total (K)
1	460-474	Total Operating Revenues		\$28,934,740	\$28,934,740		\$30,309,283	\$30,309,283		\$30,810,570	\$30,810,570
2	601	Salaries & Wages, Employees	3,467,803		3,467,803	4,013,544		4,013,544	4,576,519		4,576,519
3	603	Salaries & Wages, Officers	329,368		329,368	228,630		228,630			-
4	604	Employee Pensions & Benefits		968,316	968,316		1,401,520	1,401,520		1,595,188	1,595,188
5	615 & 616	Purchased Power & Fuel for Power Prod.		1,211,955	1,211,955		1,223,310	1,223,310		1,259,329	1,259,329
6	618	Chemicals		648,392	648,392		635,388	635,388		654,450	654,450
7	620	Materials & Supplies		469,340	469,340		467,808	467,808		481,824	481,824
8	631	Contractual Services - Engineering		14,554	14,554		18,000	18,000		18,636	18,636
9	632	Contractual Services - Accounting		63,104	63,104		63,096	63,096		86,328	86,328
10	633	Contractual Services - Legal		197,927	197,927		83,342	83,342		92,688	92,688
11	634	Contractual Services - Management		1,062,746	1,062,746		1,188,007	1,188,007		1,300,706	1,300,706
12	635 & 636	Contractual Services - Other		1,724,680	1,724,680		1,427,489	1,427,489		1,419,099	1,419,099
13	641 - 642	Lease Expense		83,383	83,383		88,440	88,440		90,060	90,060
14	650	Transportation Expense		344,296	344,296		352,672	352,672		368,222	368,222
15	656 - 659	Insurance Expense		446,134	446,134		541,393	541,393		632,313	632,313
16	666 & 667	Regulatory Commission Exp. Amortization		245,143	245,143		210,210	210,210		88,354	88,354
17	670	Bad Debt Expense		245,100	245,100		182,376	182,376		182,376	182,376
18	675	Miscellaneous Expense		164,159	164,159		47,059	47,059		366,134	366,134
19		O & M Expenses	3,797,171	7,889,229	11,686,400	4,242,174	7,930,110	12,172,284	4,576,519	8,635,707	13,212,226
20	403	Depreciation Expenses		4,387,619	4,387,619		4,775,955	4,775,955		4,892,623	4,892,623
21	406	Amortization of Utility Plant Acquisition Adjust.		5,412	5,412		5,412	5,412		(48,485)	(48,485)
22	407	Amortization - Transaction Costs (Below Line)		-	-		-	-		-	-
23	408	Taxes Other Than Income		1,808,241	1,808,241		1,812,604	1,812,604		1,938,052	1,938,052
24		Income Taxes - Current Federal		2,595,659	2,595,659		2,748,963	2,748,963		2,518,248	2,518,248
25		Income Taxes - Current State		487,307	487,307		578,666	578,666		508,094	508,094
26		Deferred Federal Income Taxes		-	-		-	-		-	-
27		Deferred State Income Taxes		-	-		-	-		-	-
28		Provision for Deferred Income Taxes - Credit		-	-		-	-		-	-
29		Amortization of I. T. C. - Federal		(46,495)	(46,495)		(49,699)	(49,699)		(49,699)	(49,699)
30		Amortization of I. T. C. - State		(3,485)	(3,485)		(1,692)	(1,692)		(1,692)	(1,692)
31		Utility Operating Expenses	\$ 3,797,171	\$ 17,123,487	\$ 20,920,658	\$ 4,242,174	\$ 17,800,319	\$ 22,042,493	\$ 4,576,519	\$ 18,392,848	\$ 22,969,367
32		Utility Operating Income	\$(3,797,171)	\$ 11,811,253	\$ 8,014,082	\$(4,242,174)	\$ 12,508,964	\$ 8,266,790	\$(4,576,519)	\$ 12,417,722	\$ 7,841,203
33		Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34		Total Utility Operating Income	\$(3,797,171)	\$ 11,811,253	\$ 8,014,082	\$(4,242,174)	\$ 12,508,964	\$ 8,266,790	\$(4,576,519)	\$ 12,417,722	\$ 7,841,203
35		<u>Other Income and Deductions:</u>									
36		Interest and Dividend Income		16,392	16,392		15,675	15,675		15,675	15,675
37		Allowance for Funds Used During Construction		65,550	65,550		99,000	99,000		186,344	186,344
38		Non-Utility Income		735,914	735,914		593,449	593,449		451,332	451,332
39		Miscellaneous Non-Utility Expenses		(237,580)	(237,580)		(178,780)	(178,780)		(179,020)	(179,020)
40		Non-Operating Income Taxes		-	-		-	-		-	-
41		Amortization of Pre-1971 I. T. C.		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ 580,276	\$ 580,276		\$ 529,344	\$ 529,344		\$ 474,331	\$ 474,331
43		<u>Debt Expense:</u>									
44		Interest Expense		3,486,713	3,486,713		3,807,923	3,807,923		4,058,188	4,058,188
45		Amortization of Debt Discount and Expense		89,954	89,954		160,836	160,836		158,365	158,365
46		Amortization of Premium on Debt		12,631	12,631		-	-		-	-
47		Total Debt Expense		\$ 3,589,298	\$ 3,589,298		\$ 3,968,759	\$ 3,968,759		\$ 4,216,553	\$ 4,216,553
48		NET INCOME	\$(3,797,171)	\$ 8,802,231	\$ 5,005,060	\$(4,242,174)	\$ 9,069,549	\$ 4,827,375	\$(4,576,519)	\$ 8,675,500	\$ 4,098,981

* This exhibit includes Sewer Accounts as well.

Period Reported: 1999 - 2001

Comparative Operating Income Statements for Prior Years and the Test Year - Total Company

Line	Account # (A) *	Account Description (B)	Direct PR (C)	Non-Payroll (D)	1999 Total (E)	Direct PR (F)	Non-Payroll (G)	2000 Total (H)	Direct PR (I)	Non-Payroll (J)	2001 Total (K)
1	460-474	Total Operating Revenues		\$ 24,560,258	\$ 24,560,258		\$ 24,722,916	\$ 24,722,916		\$ 28,523,241	\$ 28,523,241
2	601	Salaries & Wages, Employees	3,160,892		3,160,892	3,011,221		3,011,221	3,705,804		3,705,804
3	603	Salaries & Wages, Officers	361,223		361,223	274,998		274,998	314,272		314,272
4	604	Employee Pensions & Benefits		997,427	997,427		624,305	624,305		638,795	638,795
5	615 & 616	Purchased Power & Fuel for Power Prod.		1,190,284	1,190,284		1,242,616	1,242,616	1,289,143		1,289,143
6	618	Chemicals		587,534	587,534		499,570	499,570	584,598		584,598
7	620	Materials & Supplies		411,137	411,137		396,921	396,921	479,151		479,151
8	631	Contractual Services - Engineering		9,922	9,922		18,181	18,181	28,174		28,174
9	632	Contractual Services - Accounting		92,823	92,823		74,813	74,813	79,722		79,722
10	633	Contractual Services - Legal		135,990	135,990		125,434	125,434	89,786		89,786
11	634	Contractual Services - Management		1,435,112	1,435,112		1,388,491	1,388,491	1,108,913		1,108,913
12	635 & 636	Contractual Services - Other		1,189,888	1,189,888		1,292,331	1,292,331	1,595,479		1,595,479
13	641 - 642	Lease Expense		78,169	78,169		107,682	107,682	80,103		80,103
14	650	Transportation Expense		216,528	216,528		274,390	274,390	318,741		318,741
15	656 - 659	Insurance Expense		334,186	334,186		362,368	362,368	378,369		378,369
16	666 & 667	Regulatory Commission Exp. Amortization		416,364	416,364		584,854	584,854	376,993		376,993
17	670	Bad Debt Expense		282,651	282,651		197,717	197,717	330,530		330,530
18	675	Miscellaneous Expense		385,729	385,729		234,789	234,789	490,643		490,643
19		O & M Expenses	3,522,115	7,763,744	11,285,859	3,286,219	7,424,462	10,710,681	4,020,076	7,869,140	11,889,216
20	403	Depreciation Expenses		3,280,552	3,280,552		3,461,361	3,461,361	4,232,223		4,232,223
21	406	Amortization of Utility Plant Acquisition Adjust.		5,410	5,410		5,411	5,411	5,412		5,412
22	407	Amortization - Transaction Costs		-	-		-	-	-		-
23	408	Taxes Other Than Income		1,387,300	1,387,300		1,561,756	1,561,756	1,811,987		1,811,987
24		Income Taxes - Current Federal		1,788,423	1,788,423		1,915,705	1,915,705	2,186,305		2,186,305
25		Income Taxes - Current State		372,227	372,227		253,455	253,455	514,899		514,899
26		Deferred Federal Income Taxes		-	-		-	-	-		-
27		Deferred State Income Taxes		-	-		-	-	-		-
28		Provision for Deferred Income Taxes - Credit		-	-		-	-	-		-
29		Amortization of I. T. C. - Federal		(48,248)	(48,248)		(49,699)	(49,699)	(37,996)		(37,996)
30		Amortization of I. T. C. - State		(1,692)	(1,692)		(1,692)	(1,692)	(11,960)		(11,960)
31		Utility Operating Expenses	\$ 3,522,115	\$ 14,547,716	\$ 18,069,831	\$ 3,286,219	\$ 14,570,759	\$ 17,856,978	\$ 4,020,076	\$ 16,570,010	\$ 20,590,086
32		Utility Operating Income	\$(3,522,115)	\$ 10,012,542	\$ 6,490,427	\$(3,286,219)	\$ 10,152,157	\$ 6,865,938	\$(4,020,076)	\$ 11,953,231	\$ 7,933,155
33		Gains (Losses) from Disposition of Utility Property (Net)		129,364	129,364		26,233	26,233	19,346		19,346
34		Total Utility Operating Income	\$(3,522,115)	\$ 10,141,906	\$ 6,619,791	\$(3,286,219)	\$ 10,178,390	\$ 6,892,171	\$(4,020,076)	\$ 11,972,577	\$ 7,952,501
35		Other Income and Deductions:									
36		Interest and Dividend Income		64,693	64,693		44,523	44,523	41,740		41,740
37		Allowance for Funds Used During Construction		55,215	55,215		322,017	322,017	12,805		12,805
38		Non-Utility Income		408,687	408,687		93,805	93,805	157,159		157,159
39		Miscellaneous Non-Utility Expenses		(106,798)	(106,798)		(153,256)	(153,256)	(193,816)		(193,816)
40		Non-Operating Income Taxes		-	-		-	-	-		-
41		Amortization of Pre-1971 I. T. C.		-	-		-	-	-		-
42		Total Other Income and Deductions		\$ 421,797	\$ 421,797		\$ 307,089	\$ 307,089	\$ 17,888		\$ 17,888
43		Debt Expense:									
44		Interest Expense		3,099,936	3,099,936		3,300,586	3,300,586	3,570,496		3,570,496
45		Amortization of Debt Discount and Expense		91,867	91,867		87,102	87,102	88,953		88,953
46		Amortization of Premium on Debt		12,631	12,631		10,526	10,526	12,631		12,631
47		Total Debt Expense		\$ 3,204,434	\$ 3,204,434		\$ 3,398,214	\$ 3,398,214	\$ 3,672,080		\$ 3,672,080
48		NET INCOME		\$(3,522,115)	\$ 7,359,269		\$(3,286,219)	\$ 3,801,046	\$(4,020,076)	\$ 8,318,385	\$ 4,298,309

* This exhibit includes Sewer Accounts as well.

Period Reported: 2002 - 2004
 Prior Year (2002) 12 Mo. Actual

Comparative Operating Income Statements for Prior Years and the Test Year - Kankakee Water Division

Line	Account # (A)	Account Description (B)	Direct PR (C)	Non-PR (D)	2002 Total (E)	Direct PR (F)	Non-PR (G)	2003 Total (H)	Direct PR (I)	Non-PR (J)	2004 Total (K)
1	460-474	Total Operating Revenues		\$ 9,951,900	\$ 9,951,900		\$10,649,844	\$ 10,649,844		\$10,767,032	\$ 10,767,032
2	601	Salaries & Wages, Employees	1,428,413		1,428,413	1,602,718		1,602,718	1,824,207		1,824,207
3	603	Salaries & Wages, Officers	75,355		75,355			-			-
4	604	Employee Pensions & Benefits		346,275	346,275		584,200	584,200		667,594	667,594
5	615 & 616	Purchased Power & Fuel for Power Prod.		412,988	412,988		388,526	388,526		400,182	400,182
6	618	Chemicals		311,967	311,967		313,453	313,453		322,857	322,857
7	620	Materials & Supplies		204,618	204,618		185,796	185,796		191,388	191,388
8	631	Contractual Services - Engineering		13,522	13,522		-	-		-	-
9	632	Contractual Services - Accounting		21,228	21,228		20,292	20,292		30,108	30,108
10	633	Contractual Services - Legal		18,603	18,603		34,000	34,000		32,304	32,304
11	634	Contractual Services - Management		554,112	554,112		403,859	403,859		453,548	453,548
12	635 & 636	Contractual Services - Other		737,131	737,131		1,089,302	1,089,302		1,083,311	1,083,311
13	641 - 642	Lease Expense		16,782	16,782		22,800	22,800		23,316	23,316
14	650	Transportation Expense		146,824	146,824		150,000	150,000		155,196	155,196
15	656 - 659	Insurance Expense		140,932	140,932		193,565	193,565		231,261	231,261
16	666 & 667	Regulatory Commission Exp. Amortization		33,011	33,011		33,012	33,012		33,012	33,012
17	670	Bad Debt Expense		59,067	59,067		34,644	34,644		34,644	34,644
18	675	Miscellaneous Expense		39,665	39,665		(112,736)	(112,736)		227,516	227,516
19		O & M Expenses	1,503,768	3,056,725	4,560,493	1,602,718	3,340,713	4,943,431	1,824,207	3,886,237	5,710,444
20	403	Depreciation Expenses		1,491,965	1,491,965		1,620,509	1,620,509		1,814,271	1,814,271
21	406	Amortization of Utility Plant Acquisition Adjust.		-	-		-	-		(53,897)	(53,897)
22	407	Amortization - Transaction Costs (Below Line)		-	-		-	-		-	-
23	408	Taxes Other Than Income		611,634	611,634		614,844	614,844		659,981	659,981
24		Income Taxes - Current Federal		721,512	721,512		770,591	770,591		479,830	479,830
25		Income Taxes - Current State		137,778	137,778		162,972	162,972		94,807	94,807
26		Deferred Federal Income Taxes		-	-		-	-		-	-
27		Deferred State Income Taxes		-	-		-	-		-	-
28		Provision for Deferred Income Taxes - Credit		-	-		-	-		-	-
29		Amortization of I. T. C. - Federal		(18,942)	(18,942)		(20,664)	(20,664)		(20,664)	(20,664)
30		Amortization of I. T. C. - State		(2,334)	(2,334)		(612)	(612)		(612)	(612)
31		Utility Operating Expenses	\$ 1,503,768	\$ 5,998,338	\$ 7,502,106	\$ 1,602,718	\$ 6,488,353	\$ 8,091,071	\$ 1,824,207	\$ 6,859,953	\$ 8,684,160
32		Utility Operating Income	\$(1,503,768)	\$ 3,953,562	\$ 2,449,794	\$(1,602,718)	\$ 4,161,491	\$ 2,558,773	\$(1,824,207)	\$ 3,907,079	\$ 2,082,872
34		Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
35		Total Utility Operating Income	\$(1,503,768)	\$ 3,953,562	\$ 2,449,794	\$(1,602,718)	\$ 4,161,491	\$ 2,558,773	\$(1,824,207)	\$ 3,907,079	\$ 2,082,872
36		Other Income and Deductions:									
37		Interest and Dividend Income									
38		Allowance for Funds Used During Construction		37,918	37,918		62,370	62,370		23,632	23,632
39		Non-Utility Income		206,714	206,714		206,317	206,317		189,480	189,480
40		Miscellaneous Non-Utility Expenses		(150,261)	(150,261)		(85,300)	(85,300)		(85,420)	(85,420)
41		Non-Operating Income Taxes		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ 94,371	\$ 94,371	\$ -	\$ 183,387	\$ 183,387	\$ -	\$ 127,692	\$ 127,692
45		Debt Expense:									
46		Interest Expense		1,127,715	1,127,715		1,326,870	1,326,870		1,403,307	1,403,307
47		Amortization of Debt Discount and Expense		27,665	27,665		49,476	49,476		48,720	48,720
48		Amortization of Premium on Debt		3,885	3,885		-	-		-	-
49		Total Debt Expense		\$ 1,159,265	\$ 1,159,265	\$ -	\$ 1,376,346	\$ 1,376,346	\$ -	\$ 1,452,027	\$ 1,452,027
50											
51											
52		NET INCOME (LOSS)	\$(1,503,768)	\$ 2,888,668	\$ 1,384,900	\$(1,602,718)	\$ 2,968,532	\$ 1,365,814	\$(1,824,207)	\$ 2,582,744	\$ 758,537

Period Reported: 1999 - 2001

Comparative Operating Income Statements for Prior Years and the Test Year - Kankakee Division

Line	Account # (A)	Account Description (B)	Direct PR (C)	Non-PR (D)	1999 Total (E)	Direct PR (F)	Non-PR (G)	2000 Total (H)	Direct PR (I)	Non-PR (J)	2001 Total (K)
1	460-474	Total Operating Revenues		\$ 8,158,775	\$ 8,158,775		\$ 8,291,366	\$ 8,291,366		\$ 9,711,821	\$ 9,711,821
2	601	Salaries & Wages, Employees	1,218,307		1,218,307	1,131,318		1,131,318	1,604,912		1,604,912
3	603	Salaries & Wages, Officers	71,565		71,565	65,440		65,440	64,553		64,553
4	604	Employee Pensions & Benefits		415,599	415,599		204,080	204,080		238,152	238,152
5	615 & 616	Purchased Power & Fuel for Power Prod.		421,386	421,386		409,094	409,094		406,391	406,391
6	618	Chemicals		278,026	278,026		251,571	251,571		290,173	290,173
7	620	Materials & Supplies		180,590	180,590		158,215	158,215		237,086	237,086
8	631	Contractual Services - Engineering		-	-		2,781	2,781		20,760	20,760
9	632	Contractual Services - Accounting		-	-		-	-		437	437
10	633	Contractual Services - Legal		48,665	48,665		57,841	57,841		22,287	22,287
11	634	Contractual Services - Management		994,663	994,663		1,031,420	1,031,420		143,811	143,811
12	635 & 636	Contractual Services - Other		508,884	508,884		502,235	502,235		635,469	635,469
13	641 - 642	Lease Expense		24,248	24,248		24,182	24,182		14,240	14,240
14	650	Transportation Expense		109,465	109,465		122,807	122,807		129,868	129,868
15	656 - 659	Insurance Expense		117,065	117,065		116,806	116,806		119,380	119,380
16	666 & 667	Regulatory Commission Exp. Amortization		204,995	204,995		254,047	254,047		116,824	116,824
17	670	Bad Debt Expense		95,895	95,895		56,554	56,554		35,602	35,602
18	675	Miscellaneous Expense		116,100	116,100		(65,466)	(65,466)		303,592	303,592
19		O & M Expenses	1,289,872	3,515,581	4,805,453	1,196,758	3,126,167	4,322,925	1,669,465	2,714,072	4,383,537
20	403	Depreciation Expenses		989,942	989,942		1,011,591	1,011,591		1,368,265	1,368,265
21	406	Amortization of Utility Plant Acquisition Adjust.		-	-		-	-		-	-
22	407	Amortization - Transaction Costs		-	-		-	-		-	-
23	408	Taxes Other Than Income		344,610	344,610		477,094	477,094		590,617	590,617
24		Income Taxes - Current Federal		340,542	340,542		501,701	501,701		671,464	671,464
25		Income Taxes - Current State		67,628	67,628		66,988	66,988		161,765	161,765
26		Deferred Federal Income Taxes		-	-		-	-		-	-
27		Deferred State Income Taxes		-	-		-	-		-	-
28		Provision for Deferred Income Taxes - Credit		-	-		-	-		-	-
29		Amortization of I. T. C. - Federal		(20,642)	(20,642)		(20,669)	(20,669)		(10,633)	(10,633)
30		Amortization of I. T. C. - State		(612)	(612)		(612)	(612)		(10,640)	(10,640)
31		Utility Operating Expenses	\$ 1,289,872	\$ 5,237,049	\$ 6,526,921	\$ 1,196,758	\$ 5,162,260	\$ 6,359,018	\$ 1,669,465	\$ 5,484,910	\$ 7,154,375
32		Utility Operating Income	\$ (1,289,872)	\$ 2,921,726	\$ 1,631,854	\$ (1,196,758)	\$ 3,129,106	\$ 1,932,348	\$ (1,669,465)	\$ 4,226,911	\$ 2,557,446
33		Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34		Total Utility Operating Income	(1,289,872)	2,921,726	1,631,854	(1,196,758)	3,129,106	1,932,348	(1,669,465)	4,226,911	2,557,446
35		<u>Other Income and Deductions:</u>									
36		Interest and Dividend Income		17,767	17,767		9,904	9,904		-	-
37		Allowance for Funds Used During Construction		-	-		93,441	93,441		7,655	7,655
38		Non-Utility Income		12,295	12,295		14,837	14,837		55,655	55,655
39		Miscellaneous Non-Utility Expenses		(37,785)	(37,785)		(70,499)	(70,499)		(91,275)	(91,275)
40		Non-Operating Income Taxes		-	-		-	-		-	-
41		Total Other Income and Deductions		\$ (7,723)	\$ (7,723)	\$ -	\$ 47,683	\$ 47,683	\$ -	\$ (27,965)	\$ (27,965)
42		<u>Debt Expense:</u>									
43		Interest Expense		873,218	873,218		926,604	926,604		1,155,139	1,155,139
44		Amortization of Debt Discount and Expense		25,878	25,878		24,240	24,240		28,996	28,996
45		Amortization of Premium on Debt		3,558	3,558		2,955	2,955		3,885	3,885
46		Total Debt Expense		\$ 902,654	\$ 902,654	\$ -	\$ 953,799	\$ 953,799	\$ -	\$ 1,188,020	\$ 1,188,020
47		NET INCOME (LOSS)	\$ (1,289,872)	\$ 2,011,349	\$ 721,477	\$ (1,196,758)	\$ 2,222,990	\$ 1,026,232	\$ (1,669,465)	\$ 3,010,926	\$ 1,341,461

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Schedule C - 5
Page 1 of 1
Person Responsible: J. Schreyer

Period Reported: 2004

Income Taxes

Line	Description (A)	Unadjusted Income Taxes at Present Rates (B)	Test Year Income Taxes at Present Rates (C)	Pro Forma Proposed Income Taxes (D)
1	Utility Operating Income (C - 1, line 14)	\$ 2,082,872	\$ 2,206,443	\$ 3,769,727
2	Less: Synchronized Interest Expense (C - 5.4)	(1,452,027)	(1,553,220)	(1,553,220)
3	Add: Income Taxes - net of ITC Amort.	553,361	396,885	1,424,694
4	Net Income Before Income Taxes	1,184,206	1,050,108	3,641,201
5	Income Tax Calculation:			
6	Net Income Before Income Taxes	1,184,206	1,050,108	3,641,201
7	Permanent Differences:			
8	50% Employee Expense	4,072	4,072	4,072
9				
10	Total	4,072	4,072	4,072
11	Timing Differences:			
12	Excess tax Depreciation	(1,466,497)	(1,466,497)	(1,466,497)
13	Pension Expense - FASB 87	165,865	165,865	165,865
14	Overheads	-	-	-
15	Cost of Removal	-	-	-
16	Intake Cleaning	13,839	13,839	13,839
17	Tank Painting	(118,711)	(118,711)	(118,711)
18	Total	(1,405,503)	(1,405,503)	(1,405,503)
19				
20	TAXABLE INCOME - STATE (Current)	\$ (217,225)	\$ (351,323)	\$ 2,239,770
21	INCOME TAXES - STATE			
22	Current	(15,597)	(25,225)	160,815
23	Deferred	100,915	100,915	100,915
24	Reconciling adjustment	9,489		
25	Total	\$ 94,807	\$ 75,690	\$ 261,731
26				
27	TAXABLE INCOME - FEDERAL (Current)	\$ (201,628)	\$ (326,098)	\$ 2,078,954
28	INCOME TAXES - FEDERAL			
29	Current	(70,570)	(114,134)	727,634
30	Deferred	456,606	456,606	456,606
31	Reconciling adjustment	93,794		
32	Total	\$ 479,830	\$ 342,471	\$ 1,184,240
33				

Period Reported: 2004

Consolidated Federal Income Tax Return

Line

- 1 A) The procedure used to allocate the consolidated federal income tax liability is as follows:
2
3 Taxes are calculated on a Stand-Alone Basis.
4
5
6
7 B) The benefits of the consolidated filing of the federal income tax return to CIWC is as follows:
8
9 There is neither a benefit nor a detriment to CIWC.
10
11
12
13
14
15 C) The impact of the benefits of filing the consolidated federal income tax return on CIWC's books
16 is as follows:
17
18 No Impact.

Period Reported: 2004

Deferred Income Tax Expense

Line	Description (A)	Unadjusted Present Rates (B)	Test Year at Present Rates (C)	Pro Forma Income Taxes (D)
1	Deferred Income Tax Exp. Calculation:			
2				
3	Timing Differences:			
4	Excess tax Depreciation	\$ 1,466,497	\$ 1,466,497	\$ 1,466,497
5	Pension Expense - FASB 87	(165,865)	(165,865)	(165,865)
6	Overheads	-	-	-
7	Cost of Removal	-	-	-
8	Intake Cleaning	(13,839)	(13,839)	(13,839)
9	Tank Painting	118,711	118,711	118,711
10	Total Taxable Basis for Deferred SIT Expense	<u>\$ 1,405,503</u>	<u>\$ 1,405,503</u>	<u>\$ 1,405,503</u>
11				
12	State Income Tax Rate:	7.18%	7.18%	7.18%
13				
14	Deferred State Income Tax Expense (line 10 x 12)	<u>\$ (100,915)</u>	<u>\$ (100,915)</u>	<u>\$ (100,915)</u>
15				
16				
17				
18				
19	Total Taxable Basis for Deferred FIT Expense			
20	(Lines 10 + 14)	1,304,588	1,304,588	1,304,588
21				
22	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
23				
24	Deferred Fed.Income Tax Expense (line 20 x 22)	<u>\$ (456,606)</u>	<u>\$ (456,606)</u>	<u>\$ (456,606)</u>

Period Reported: 2004

Difference between Book and Tax Depreciation

Line	Description (A)	Unadjusted Present Rates (B)	Test Year at Present Rates (C)	Pro Forma Proposed (D)
1	Tax / Book Depreciation Timing Differences:			
2				
3	Tax Depreciation	\$ 3,280,768	\$ 3,280,768	\$ 3,280,768
4	Book Depreciation	<u>1,814,271</u>	<u>1,814,271</u>	<u>1,814,271</u>
5	Tax Depreciation in Excess of Book	1,466,497	1,466,497	1,466,497
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	\$ 1,466,497	\$ 1,466,497	\$ 1,466,497
11				
12	State Income Tax Rate:	7.18%	7.18%	7.18%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	\$ (105,294)	\$ (105,294)	\$ (105,294)
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	1,361,202	1,361,202	1,361,202
19				
20	Federal Income Tax Rate:	35.00%	35.00%	35.00%
21				
22	Attributable Deferred FIT Expense (line 18 x 20)	\$ (476,421)	\$ (476,421)	\$ (476,421)

Proposed Test Year Period: Future
 Period Reported: Average 2004

Interest Synchronization

Line

1 **- Calculation of synchronized interest:**

2
 3
 4
 5
 6
 7
 8
 9
 10
 11
 12
 13
 14
 15
 16
 17
 18

<u>Calculation Components</u>	<u>Reference</u>	<u>Amount</u>
Average Future Test Year Rate Base	B - 1	\$ 40,743,461
Future Test Year Weighted Cost of Debt	D - 1	<u>3.81220%</u>
Future Test Year Synchronized Interest	To WP-C1 Col. F & H, line 38	<u>\$ 1,553,220</u>

Period Reported: 2004

Investment Tax and Job Development Credits

<u>Line</u>	<u>Account Number (A)</u>	<u>Description (B)</u>	<u>Projected Unamortized ITC at 12/31/03 (C)</u>	<u>Additions (D)</u>	<u>Amortizations (E)</u>	<u>Projected Unamortized ITC at 12/31/04 (F)</u>
1	255	Unamortized Federal ITC	\$ 258,964	\$ -	\$ (20,664)	\$ 238,300
2						
3						
4	255	Unamortized State ITC	<u>13,496</u>	<u>-</u>	<u>(612)</u>	<u>12,884</u>
5						
6						
7		Total	<u>\$ 272,460</u>	<u>\$ -</u>	<u>\$ (21,276)</u>	<u>\$ 251,184</u>

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
 Rate Case Docket No. 03-0187

Schedule
 Page
 Person Responsible:

C - 6
 1 of 2
 J. Schreyer

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Social and Service Club Membership Dues - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	<u>2001</u>			
2		Other Expense	Danville Country Club	\$ 3,625	Business and Social
3			Kankakee Country Club	\$ 3,045	Business and Social
4			S.Suburban Mayors & Mgrs.Assoc.	1,070	Business and Social
5					
6		Items Under \$1,000		1,527	Business and Social
7		Aggregate Nonoperating Items		-	
8				<u>\$ 9,267</u>	
9					
10	675	<u>2002</u>			
11		Other Expense	Danville Country Club	\$ 3,075	Business and Social
12			Kankakee Country Club	3,100	Business and Social
13					
14					
15		Items Under \$1,000		1,966	Business and Social
16		Aggregate Nonoperating Items		-	
17				<u>\$ 8,141</u>	
18					
19	675	<u>2003</u>			
20		Other Expense	Danville Country Club	\$ 3,500	Business and Social
21			Kankakee Country Club	3,200	Business and Social
22					
23					
24		Items Under \$1,000		2,300	Business and Social
25		Aggregate Nonoperating Items		-	
26				<u>\$ 9,000</u>	
27					
28	675	<u>2004</u>			
29		Other Expense	Danville Country Club	\$ 3,600	Business and Social
30			Kankakee Country Club	3,250	Business and Social
31					
32					
33		Items Under \$1,000		1,634	Business and Social
34		Aggregate Nonoperating Items		-	
35				<u>\$ 8,484</u>	

Period Reported: 2004

Social and Service Club Membership Dues - Kankakee Water Division

<u>Line</u>	<u>Account # (A)</u>	<u>Account Description (B)</u>	<u>Payee (C)</u>	<u>Amount (D)</u>	<u>Purpose and Nature of the Organization (E)</u>
1	675	Other Expense	Kankakee Country Club	\$ 3,250	Business and Social
2					
3					
4					
5					
6					
7		Items Under \$1,000		-	
8		Aggregate Nonoperating Items		-	
9					
10				<u>\$ 3,250</u>	

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
 Rate Case Docket No. 03-0187

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Schedule
 Page
 Person Responsible:

C - 6.1
 1 of 2
[J. Schreyer](#)

Industry Association Dues - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	2001			Provide support and receive benefit from association with peers. Associations are involved in legislative, technical, educational, finance, tax and other industry - wide affairs.
2		Other Expense		-	
3				-	
4				-	
5		Items Under \$50,000		52,572	
6		Aggregate Nonoperating Items		-	
7				<u>\$ 52,572</u>	
8					
9	675	2002			"
10		Other Expense	\$	-	
11				-	
12				-	
13				-	
14		Items Under \$50,000		72,644	
15		Aggregate Nonoperating Items		-	
16				<u>\$ 72,644</u>	
17					
18	675	2003			"
19		Other Expense	\$	-	
20				-	
21				-	
22				-	
23		Items Under \$50,000		32,936	
24		Aggregate Nonoperating Items		-	
25				<u>\$ 32,936</u>	
26					
27	675	2004			"
28		Other Expense	\$	-	
29				-	
30				-	
31				-	
32		Items Under \$50,000		34,726	
33		Aggregate Nonoperating Items		-	
34				<u>\$ 34,726</u>	

Period Reported: 2004

Industry Association Dues - Kankakee Water Division

<u>Line</u>	<u>Account # (A)</u>	<u>Account Description (B)</u>	<u>Payee (C)</u>	<u>Amount (D)</u>	<u>Purpose and Nature of the Organization (E)</u>
1	675	Other Expense		\$ -	Provide support and receive benefit from association with peers. Associations are involved in legislative, technical, educational, finance, tax and other industry - wide affairs.
2					
3					
4					
5					
6					
7		Items Under \$50,000		8,256	
8		Aggregate Nonoperating Items		<u>-</u>	
9					
10				<u>\$ 8,256</u>	

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Expenses for Outside Professional Services - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1		2001			
2	632	Contractual Services - Accounting	Price WaterHouse	\$ 55,570	Audit
3			Jones, Day, Reavis & Pogue	89,786	Legal
4			Martin Asphalt	124,008	Paving
5			GPU	282,497	Billing Services
6			Sunagro Midwest	291,295	Sludge Removal
7					
8		Items Under \$50,000		950,005	
9		Aggregate Nonoperating Items			
10				<u>\$ 1,793,161</u>	
11					
12		2002			
13		Contractual Services - Accounting	Price WaterHouse	\$ 61,299	Audit
14			Jones, Day, Reavis & Pogue	174,887	Legal
15			GPU	227,984	Billing Services
16			Sunagro	340,964	Sludge Removal
17					
18		Items Under \$50,000		1,195,131	
19		Aggregate Nonoperating Items		-	
20				<u>\$ 2,000,265</u>	
21					
22		2003			
23		Contractual Services - Accounting	Price WaterHouse	\$ 63,096	Auditing
24		Contractual Services - Legal	Jones, Day, Reavis & Pogue	83,342	Legal
25		Contractual Services - Other	Sunagro	110,060	Sludge Hauling
26		Contractual Services - Other		91,907	Lab Testing
27			SFI	121,241	Billing Services
28					
29		Items Under \$50,000		1,122,281	
30		Aggregate Nonoperating Items		-	
31				<u>\$ 1,591,927</u>	
32					
33	675	2004			
34		Other Expense	Price WaterHouse	\$ 82,906	Auditing
35			Jones, Day, Reavis & Pogue	92,688	Legal
36			Sunagro	342,312	Sludge Hauling
37			SFI	160,446	Billing Services
38					
39		Items Under \$50,000		938,399	
40		Aggregate Nonoperating Items		-	
41				<u>\$ 1,616,751</u>	

Period Reported: 2004

Expenses for Outside Professional Services - Kankakee Water Division

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	Other Expense		\$ -	
2			SFI	125,499	Billing Services
3			Sunagro Midwest	231,000	Sludge Hauling
4					
5					
6					
7					
8					
9					
10					
11					
12		Items Under \$50,000		279,377	
13					
14		Aggregate Nonoperating Items		<u>-</u>	
15					
16					
17					
18				<u>\$ 635,876</u>	

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
 Rate Case Docket No. 03-0187

Period Reported: 2001

Charitable Contributions - Total Company

<u>Line</u>	<u>Account #</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Payee</u> <u>(C)</u>	<u>Amount</u> <u>(D)</u>	<u>Purpose and Nature of</u> <u>the Organization</u> <u>(E)</u>
1	675				
2		Other Expense	United Way	\$ 7,685	Charitable
3			Danville Area Econ. Devel. Council	10,000	Community & Economic Development
4			AMBUCS	5,600	Community & Economic Development
5			Lake Vermilion Water Quality Coal.	5,000	Community & Economic Development
6			Provena United Samaritan	3,670	Charitable
7			Kankakee Valley Chamber of Comm.	5,463	Community & Economic Development
8			Hospice of Kankakee County	1,225	Charitable
9			Kankakee Model Railroad Club	3,000	Charitable
10			Kankakee County Ec. Devel. Council	5,000	Community & Economic Development
11			East Central Illinois	1,000	Charitable
12			Danville Family YMCA	1,000	Charitable
13			Vermilion County War Museum	2,000	Charitable
14			Boys & Girls Club of America	1,690	Charitable
15			Catlin Community School District # 5	2,500	Charitable
16			Westville Public Library	1,000	Charitable
17			Home Builders Assoc of Mahoning Valley	1,000	Community & Economic Development
18			NAACP	1,000	Community & Economic Development
19			Christmas in April	10,000	Charitable
20					
21		Items Under \$1,000		<u>22,674</u>	
22		Aggregate Nonoperating Items			
23		TOTAL		<u>\$ 90,507</u>	

CONSUMERS ILLINOIS WATER COMPANYKankakee Water Division
Rate Case Docket No. 03-0187Schedule C - 7
Page 2 of 5
Person Responsible: J. SchreyerPeriod Reported: 2002
Prior Year (2002) 12 Mo. Actual**Charitable Contributions - Total Company**

<u>Line</u>	<u>Account #</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Payee</u> <u>(C)</u>	<u>Amount</u> <u>(D)</u>	<u>Purpose and Nature of the Organization</u> <u>(E)</u>
1	675				
2		Other Expense	United Way	\$ 9,087	Charitable
3			MacMillan Technologies	1,666	Community & Economic Development
4			Boy & Girls Club	1,330	Charitable
5			Village of University Park	1,035	Community & Economic Development
6			American Cancer Society	1,500	Charitable
7			Catlin Community School District # 5	2,500	Charitable
8			Danville Area Community College	3,250	Charitable
9			Provena United Samaritan	2,100	Charitable
10			Danville Symphony Orchestra	2,000	Charitable
11			Illinois Conservation	4,200	Community & Economic Development
12			March of Dimes	1,000	Charitable
13			Vermilion County War Museum	3,000	Charitable
14			Danville Boat Club	1,000	Charitable
15			Danville Family YMCA	4,333	Charitable
16			Millikin University	1,000	Charitable
17			Tilton Pony League	1,000	Charitable
18			Christmas in April	10,000	Charitable
19			Olivet Nazarene University	4,699	Community & Economic Development
20			NAACP	1,500	Community & Economic Development
21			Kankakee YMCA	3,617	Charitable
22			Kankakee Community College	2,000	Community & Economic Development
23			Center Against Sexual Assault	1,000	Charitable
24			Kankakee Chamber of Commerce	1,000	Community & Economic Development
25			Danville Economic Devel. Council	2,500	Community & Economic Development
26			Catlin Public Library	1,000	Charitable
27			Northeast Playground Fund	1,000	Charitable
28					
29		Items Under \$1,000		<u>19,396</u>	
30		Aggregate Nonoperating Items			
31		TOTAL		<u>\$ 87,713</u>	

Period Reported: 2003

Charitable Contributions - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675				
2		Other Expense	American Cancer Society	\$ 1,000	Charitable
3			American Water Association	1,000	Charitable
4			Bradley-Bourbonnais Chamber of Commerce	1,340	Community & Economic Development
5			Christmas in April	10,000	Charitable
6			Hospice	1,240	Charitable
7			Kankakee County Economic	5,000	Charitable
8			Kankakee River Valley Chamber of Commerce	3,849	Charitable
9			NAACP	1,000	Charitable
10			Olivet Nazarene University	4,000	Community & Economic Development
11			Provena St. Mary's Hospital	3,000	Charitable
12			United Way	7,200	Charitable
13			YMCA	1,000	Charitable
14			Boys & Girls Clubs	2,000	Charitable
15			Catlin Public Library	2,500	Charitable
16			City of Danville	1,000	Charitable
17			Danville Area Community Center	1,750	Community & Economic Development
18			Danville Area Economic Council	10,000	Community & Economic Development
19			Danville Symphony Orchestra	1,000	Charitable
20			East Central Illinois	1,000	Community & Economic Development
21			Lake Vermilion Water Quality	5,000	Community & Economic Development
22			March of Dimes	1,000	Charitable
23			Millikin University	1,000	Charitable
24			Danville Boat Club	1,000	Charitable
25			Tilton Pony League	1,000	Charitable
26			Vermilion County	2,000	Community & Economic Development
27			YWCA	6,416	Charitable
28			Classroom Grants	1,000	Charitable
29			Village of Indianola Matters	1,000	Charitable
30			College Scholarships	1,000	Charitable
31			Southview Middle School	1,000	Charitable
32					
33					
34		Items Under \$1,000		<u>19,705</u>	
35		Aggregate Nonoperating Items			
36		TOTAL		<u>\$100,000</u>	

Period Reported: 2004

Charitable Contributions - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675				
2		Other Expense	American Cancer Society	\$ 1,000	Charitable
3			American Water Association	1,000	Charitable
4			Bradley-Bourbonnais Chamber of Commerce	1,350	Community & Economic Development
5			Christmas in April	10,000	Charitable
6			Hospice	1,250	Charitable
7			Kankakee County Economic	5,000	Community & Economic Development
8			Kankakee River Valley Chamber of Commerce	4,000	Community & Economic Development
9			NAACP	1,000	Charitable
10			Olivet Nazarene University	4,000	Charitable
11			Consumers Illinois Water Company	1,000	Charitable
12			United Way	7,500	Charitable
13			YWCA	7,250	Charitable
14			Boys & Girls Clubs	2,000	Charitable
15			Catlin Public Library	2,500	Charitable
16			City of Danville	1,000	Charitable
17			Danville Area Community Center	2,000	Community & Economic Development
18			Danville Area Economic Council	10,000	Community & Economic Development
19			Danville Symphony Orchestra	1,000	Charitable
20			East Central Illinois	1,000	Community & Economic Development
21			Lake Vermilion Water Quality	5,000	Community & Economic Development
22			March of Dimes	1,000	Charitable
23			Millikin University	1,000	Charitable
24			Prieland	1,000	Charitable
25			Provena University Hospital	2,000	Charitable
26			Schlarman High School	1,000	Charitable
27			Danville Boat Club	1,000	Charitable
28			Tilton Pony League	1,000	Charitable
29			Vermilion County	2,000	Community & Economic Development
30			YWCA	1,000	Charitable
31			Classroom Grants	1,000	Charitable
32			Village of Indianola Matters	1,000	Charitable
33			College Scholarships	1,000	Charitable
34			Southview Middle School	1,000	Charitable
35					
36		Items Under \$1,000		19,725	
37		Aggregate Nonoperating Items			
38		TOTAL		<u>\$103,575</u>	

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Schedule
Page
Person Responsible:

C - 7
5 of 5
J. Schreyer

Period Reported: 2004

Charitable Contributions - Kankakee Water Division

<u>Line</u>	<u>Account #</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Payee</u> <u>(C)</u>	<u>Amount</u> <u>(D)</u>	<u>Purpose and Nature of</u> <u>the Organization</u> <u>(E)</u>
1	675	<u>2004</u>			
2		Bradley-Bourbonnais Chamber of Commerce		\$ 1,350	Community & Economic Development
3		Kankakee County Economic		5,000	Community & Economic Development
4		Kankakee River Valley Chamber of Commerce		4,000	Community & Economic Development
5		Olivet Nazarene University		4,000	Charitable
6		Christmas in April		10,000	Charitable
7		Hospice		1,250	Charitable
8		United Way		5,500	Charitable
9		YWCA		6,000	Charitable
10					
11					
12					
13	675	Items Under \$1,000 or receive allocation of Total Company:		12,650	
14					
15		Aggregate Nonoperating Items		-	
16					
17		TOTAL		\$ 49,750	

Period Reported: 2004

Demonstration and Selling, Advertising, and Miscellaneous Sales Expense

<u>Line</u>	<u>Account Number</u> (A)	<u>Account Description</u> (B)	<u>Test Year</u> <u>Expense</u> (C)	<u>Ratemaking</u> <u>Adjustments</u> (D)	<u>Expense on C-1</u> (E)
1	660	Miscellaneous Other Expenses	\$ 18,667	\$ -	\$ 18,667
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	Total		\$ 18,667	\$ -	\$ 18,667

Period Reported: 2002 - 2004
 Prior Year (2002) 12 Mo. Actual

Civic, Political and Related Activities - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of Recipient of Expenditure (E)
1					
2					
3	426-10	Non-Utility Expense	Various	\$ 71,254	Civic, Political or Related Contribution
4				-	
5				-	
6				-	
7				-	
8				-	
9					
10		Items Under \$1,000		-	
11				<u>\$ 71,254</u>	
12					
13					
14					
15					
16	426-10	Non-Utility Expense	Various	\$ 49,500	Civic, Political or Related Contribution
17					
18					
19					
20					
21					
22					
23		Items Under \$1,000		-	
24				<u>\$ 49,500</u>	
25					
26					
27					
28					
29	426-10	Non-Utility Expense	Various	\$ 49,500	Civic, Political or Related Contribution
30					
31					
32					
33					
34					
35					
36		Items Under \$1,000		-	
37				<u>\$ 49,500</u>	

Period Reported: 2004

Civic, Political and Related Activities - Kankakee Water Division

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of Recipient of Expenditure (E)
1					
2					
3	426-10	Non-Utility Expense	Various	\$ 24,000	Civic, Political or Related Contribution
4					
5					
6					
7					
8					
9					
10		Items Under \$1,000		-	
11				<u>\$ 24,000</u>	

Period Reported: 2004

Rate Case Expense

Analysis of Total Projected Expenses:

Line (A)	Categories	Amount
1	Outside Consultants / Witnesses	\$ 51,000
2	Outside Legal Services	-
3	Paid Overtime (see footnote #1)	-
4	Other Expenses (see footnote #2)	<u>144,000</u>
5		
6		
7	Total Expense	\$ 195,000

(B) Outside Consultant / Witness Detail:

Line	Name	Estimated Fee	Basis of Charge	Travel Exp.	Other Exp.	Projected Total Exp. Of Instant Rate Case	Type of Service Rendered	Specific Service Rendered	Amount in	
									Total Jurisdictional	Proposed C-1 (3 Year Amort.)
13		\$ -		\$ -		\$ -			\$ -	\$ -
14	PSC - Legal	35,000	Hourly at Cost	2,000		37,000	Legal	Direct Legal Support	37,000	12,333
15	AUS - Pauline Ahern	25,000		1,000		26,000	Witness	Rate of Return on Equity	26,000	8,667
16										
17										
18	London Witte Group	25,000				25,000	Audit Plan/Case	Compliance with Sch. G-2	25,000	8,333
19	PSC - Rate Dept.	55,000	Hourly at Cost	12,000		67,000	Rate Support Etc.	Case Mgt. Assist. & Support	67,000	22,333
20	Other Expenses - Misc.	-		-	40,000	40,000	Miscellaneous	Please see Footnote #2	40,000	13,333
21		\$ 140,000		\$ 15,000	\$ 40,000	\$ 195,000			\$ 195,000	\$ 65,000

(C) Footnotes:

- 1) Paid overtime is not anticipated / reflected in this filing with regard to rate case expense.
- 2) Other Expenses costs includes costs for transcripts, notification, printing and engineering.

(D) Amortization of Previous Rate Case Expenses:

Proposed rates reflected on Schedule C - 1 reflect amortizations of previous rate case expense as follows:

31	Kankakee Water Division:	
32		
33	Docket # 00-0337	\$917

Period Reported: 2004

Rate Case Expense Comparisons

<u>Line</u>	<u>Categories</u>	<u>Current Case Kankakee Amount</u>	<u>Prior Case Docket # 00-0337 Kankakee Amt.</u>
1	Outside Consultants / Witnesses	\$ 51,000	\$ 41,400 est.
2	Outside Legal Services	-	-
3	Paid Overtime	-	-
4	Other Expenses	<u>144,000</u>	<u>91,792</u> est.
5			
6			
7	Total Expense	<u>\$ 195,000</u>	<u>\$ 133,192</u>

8
 9
 10
 11 If 20% Difference - Explanation:

12
 13
 14
 15
 16 Docket # 00-0337 was filed in conjunction with two other Consumers Illinois Water Company divisions which generated rate case expense econom
 17 Docket # 00-0337 was stipulated without cost of hearings, briefs, exceptions etc. Current case costs also reflect conforming to revised filing
 18 requirements.

mies.

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 03-0187

Schedule

C-11.1

Page

Page 1 of 2

Person Responsible: J. Schreyer

Period Reported: 2001 - 2004

Prior Year (2002) 12 Mo. Actual

Direct Payroll by Function

Total Company

<u>Line</u>	<u>Function</u> <u>(A)</u>	<u>2001</u> <u>(B)</u>	<u>2002</u> <u>(C)</u>	<u>Projected</u> <u>2003</u> <u>(D)</u>	<u>Projected</u> <u>2004</u> <u>(E)</u>
1	Source of Supply and Pumping	\$ 224,072	\$ 277,689	\$ -	\$ -
2					
3	Water Treatment	1,138,283	1,078,945	1,205,409	1,311,325
4					
5	Transmission and Distribution	667,908	527,562	1,053,612	900,502
6					
7	Customer Accounts	877,899	858,686	788,361	825,108
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	1,111,914	1,054,290	1,194,792	1,037,743
12					
13	Sewer Related	-	-	-	-
14					
15	Total Payroll Charged to O&M Expense	\$4,020,076	\$3,797,172	\$ 4,242,174	\$4,074,678
16					
17	Total Payroll Charged to Other	-	-	-	-
18	Total Payroll Charged to Construction	<u>475,685</u>	<u>703,108</u>	<u>970,205</u>	<u>983,574</u>
19					
20					
21					
22	TOTAL PAYROLL	\$4,495,761	\$4,500,280	\$ 5,212,379	\$5,058,252

CONSUMERS ILLINOIS WATER COMPANYKankakee Water Division
Rate Case Docket No. 03-0187Schedule C-11.1
Page Page 2 of 2
Person Responsible: [J. Schreyer](#)Period Reported: 2001 - 2004
[Prior Year \(2002\) 12 Mo. Actual](#)**Direct Payroll by Function**

Kankakee Water Division

<u>Line</u>	<u>Function</u> <u>(A)</u>	<u>2001</u> <u>(B)</u>	<u>2002</u> <u>(C)</u>	<u>Projected</u> <u>2003</u> <u>(D)</u>	<u>Projected</u> <u>2004</u> <u>(E)</u>
1	Source of Supply and Pumping	\$ 99,633	\$ 149,757	\$ -	\$ -
2					
3	Water Treatment	397,042	346,950	538,244	577,405
4					
5	Transmission and Distribution	404,387	283,479	430,814	392,891
6					
7	Customer Accounts	514,937	502,151	328,691	472,249
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	<u>253,466</u>	<u>221,431</u>	<u>304,969</u>	<u>294,843</u>
12					
13	Total Payroll Charged to O&M Expense	\$1,669,465	\$1,503,768	\$1,602,718	\$1,737,388
14					
15	Total Payroll Charged to Other	-	-	-	-
16	Total Payroll Charged to Construction	<u>167,565</u>	<u>285,115</u>	<u>532,074</u>	<u>546,889</u>
17					
18					
19					
20	TOTAL PAYROLL	\$1,837,030	\$1,788,883	\$2,134,792	\$2,284,277

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Schedule

Page

Person Responsible:

C-11.2a
Page 1 of 8

J. Schreyer

Number of Employees

Period Reported: 2001

Total Company

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	26	1	0.5	26.5	January	23	10	5.0	28.0
3	February	26	1	0.5	26.5	February	23	10	5.0	28.0
4	March	26	1	0.5	26.5	March	23	10	5.0	28.0
5	April	26	1	0.5	26.5	April	23	10	5.0	28.0
6	May	26	1	0.5	26.5	May	23	10	5.0	28.0
7	June	26	1	0.5	26.5	June	23	10	5.0	28.0
8	July	26	1	0.5	26.5	July	23	10	5.0	28.0
9	August	26	1	0.5	26.5	August	23	10	5.0	28.0
10	September	26	1	0.5	26.5	September	23	10	5.0	28.0
11	October	26	1	0.5	26.5	October	23	10	5.0	28.0
12	November	26	1	0.5	26.5	November	23	10	5.0	28.0
13	December	26	1	0.5	26.5	December	23	10	5.0	28.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	24	11	5.5	29.5	January	18	1	0.5	18.5
20	February	24	11	5.5	29.5	February	18	1	0.5	18.5
21	March	24	11	5.5	29.5	March	18	1	0.5	18.5
22	April	24	11	5.5	29.5	April	18	1	0.5	18.5
23	May	24	11	5.5	29.5	May	18	1	0.5	18.5
24	June	24	11	5.5	29.5	June	18	1	0.5	18.5
25	July	24	11	5.5	29.5	July	18	1	0.5	18.5
26	August	24	11	5.5	29.5	August	18	1	0.5	18.5
27	September	24	11	5.5	29.5	September	18	1	0.5	18.5
28	October	24	11	5.5	29.5	October	18	1	0.5	18.5
29	November	24	11	5.5	29.5	November	18	1	0.5	18.5
30	December	24	11	5.5	29.5	December	18	1	0.5	18.5

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
 Rate Case Docket No. 03-0187

Schedule
 Page

Person Responsible:

C-11.2a
 Page 2 of 8
[J. Schreyer](#)

Number of Employees

Period Reported: 2001

Kankakee Water Division

<u>Line</u>	<u>Department</u> <u>(A)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(B)</u>	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(C)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(D)</u>	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> <u>(B + D)</u> <u>(E)</u>	<u>Department</u> <u>(F)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(G)</u>	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(H)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(I)</u>	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> <u>(G + I)</u> <u>(J)</u>
1	<u>Production</u>					<u>Customer Service</u>				
2	January	10	0	0.0	10.0	January	11	5	2.5	13.5
3	February	10	0	0.0	10.0	February	11	5	2.5	13.5
4	March	10	0	0.0	10.0	March	11	5	2.5	13.5
5	April	10	0	0.0	10.0	April	11	5	2.5	13.5
6	May	10	0	0.0	10.0	May	11	5	2.5	13.5
7	June	10	0	0.0	10.0	June	11	5	2.5	13.5
8	July	10	0	0.0	10.0	July	11	5	2.5	13.5
9	August	10	0	0.0	10.0	August	11	5	2.5	13.5
10	September	10	0	0.0	10.0	September	11	5	2.5	13.5
11	October	10	0	0.0	10.0	October	11	5	2.5	13.5
12	November	10	0	0.0	10.0	November	11	5	2.5	13.5
13	December	10	0	0.0	10.0	December	11	5	2.5	13.5
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	13	8	4.0	17.0	January	3	0	0.0	3.0
20	February	13	8	4.0	17.0	February	3	0	0.0	3.0
21	March	13	8	4.0	17.0	March	3	0	0.0	3.0
22	April	13	8	4.0	17.0	April	3	0	0.0	3.0
23	May	13	8	4.0	17.0	May	3	0	0.0	3.0
24	June	13	8	4.0	17.0	June	3	0	0.0	3.0
25	July	13	8	4.0	17.0	July	3	0	0.0	3.0
26	August	13	8	4.0	17.0	August	3	0	0.0	3.0
27	September	13	8	4.0	17.0	September	3	0	0.0	3.0
28	October	13	8	4.0	17.0	October	3	0	0.0	3.0
29	November	13	8	4.0	17.0	November	3	0	0.0	3.0
30	December	13	8	4.0	17.0	December	3	0	0.0	3.0

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Schedule

Page

Person Responsible:

C-11.2a

Page 3 of 8

J. Schreyer

Number of Employees

Period Reported: 2002

Total Company

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	29	1	0.5	29.5	January	22	5	2.5	24.5
3	February	29	1	0.5	29.5	February	22	5	2.5	24.5
4	March	29	1	0.5	29.5	March	22	5	2.5	24.5
5	April	29	1	0.5	29.5	April	22	5	2.5	24.5
6	May	29	1	0.5	29.5	May	22	5	2.5	24.5
7	June	29	1	0.5	29.5	June	22	5	2.5	24.5
8	July	29	1	0.5	29.5	July	22	5	2.5	24.5
9	August	29	1	0.5	29.5	August	22	5	2.5	24.5
10	September	29	1	0.5	29.5	September	22	5	2.5	24.5
11	October	29	1	0.5	29.5	October	22	5	2.5	24.5
12	November	29	1	0.5	29.5	November	22	5	2.5	24.5
13	December	29	1	0.5	29.5	December	22	5	2.5	24.5
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	24	4	2.0	26.0	January	21	2	1.0	22.0
20	February	24	4	2.0	26.0	February	21	2	1.0	22.0
21	March	24	4	2.0	26.0	March	21	2	1.0	22.0
22	April	24	4	2.0	26.0	April	21	2	1.0	22.0
23	May	24	4	2.0	26.0	May	21	2	1.0	22.0
24	June	24	4	2.0	26.0	June	21	2	1.0	22.0
25	July	24	4	2.0	26.0	July	21	2	1.0	22.0
26	August	24	4	2.0	26.0	August	21	2	1.0	22.0
27	September	24	4	2.0	26.0	September	21	2	1.0	22.0
28	October	24	4	2.0	26.0	October	21	2	1.0	22.0
29	November	24	4	2.0	26.0	November	21	2	1.0	22.0
30	December	24	4	2.0	26.0	December	21	2	1.0	22.0

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
 Rate Case Docket No. 03-0187

Number of Employees

Kankakee Water Division

Schedule
 Page
 Person Responsible:

C-11.2a
 Page 4 of 8
 J. Schreyer

Period Reported: 2002

<u>Line</u>	<u>Department</u> <u>(A)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(B)</u>	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(C)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(D)</u>	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> <u>(B + D)</u> <u>(E)</u>	<u>Department</u> <u>(F)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(G)</u>	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(H)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(I)</u>	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> <u>(G + I)</u> <u>(J)</u>
1	<u>Production</u>					<u>Customer Service</u>				
2	January	11	1	0.5	11.5	January	11	3	1.5	12.5
3	February	11	1	0.5	11.5	February	11	3	1.5	12.5
4	March	11	1	0.5	11.5	March	11	3	1.5	12.5
5	April	11	1	0.5	11.5	April	11	3	1.5	12.5
6	May	11	1	0.5	11.5	May	11	3	1.5	12.5
7	June	11	1	0.5	11.5	June	11	3	1.5	12.5
8	July	11	1	0.5	11.5	July	11	3	1.5	12.5
9	August	11	1	0.5	11.5	August	11	3	1.5	12.5
10	September	11	1	0.5	11.5	September	11	3	1.5	12.5
11	October	11	1	0.5	11.5	October	11	3	1.5	12.5
12	November	11	1	0.5	11.5	November	11	3	1.5	12.5
13	December	11	1	0.5	11.5	December	11	3	1.5	12.5
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	11	2	1.0	12.0	January	6	2	1.0	7.0
20	February	11	2	1.0	12.0	February	6	2	1.0	7.0
21	March	11	2	1.0	12.0	March	6	2	1.0	7.0
22	April	11	2	1.0	12.0	April	6	2	1.0	7.0
23	May	11	2	1.0	12.0	May	6	2	1.0	7.0
24	June	11	2	1.0	12.0	June	6	2	1.0	7.0
25	July	11	2	1.0	12.0	July	6	2	1.0	7.0
26	August	11	2	1.0	12.0	August	6	2	1.0	7.0
27	September	11	2	1.0	12.0	September	6	2	1.0	7.0
28	October	11	2	1.0	12.0	October	6	2	1.0	7.0
29	November	11	2	1.0	12.0	November	6	2	1.0	7.0
30	December	11	2	1.0	12.0	December	0	0	0.0	0.0

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Schedule

Page

Person Responsible:

C-11.2a

Page 5 of 8

J. Schreyer

Number of Employees

Period Reported: 2003

Total Company

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	29	1	0.5	29.5	January	22	5	2.5	24.5
3	February	29	1	0.5	29.5	February	22	5	2.5	24.5
4	March	29	1	0.5	29.5	March	22	5	2.5	24.5
5	April	29	1	0.5	29.5	April	22	5	2.5	24.5
6	May	29	1	0.5	29.5	May	22	5	2.5	24.5
7	June	29	1	0.5	29.5	June	22	5	2.5	24.5
8	July	29	1	0.5	29.5	July	22	5	2.5	24.5
9	August	29	1	0.5	29.5	August	22	5	2.5	24.5
10	September	29	1	0.5	29.5	September	22	5	2.5	24.5
11	October	29	1	0.5	29.5	October	22	5	2.5	24.5
12	November	29	1	0.5	29.5	November	22	5	2.5	24.5
13	December	29	1	0.5	29.5	December	22	5	2.5	24.5
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	24	4	2.0	26.0	January	21	2	1.0	22.0
20	February	24	4	2.0	26.0	February	21	2	1.0	22.0
21	March	24	4	2.0	26.0	March	21	2	1.0	22.0
22	April	24	4	2.0	26.0	April	21	2	1.0	22.0
23	May	24	4	2.0	26.0	May	21	2	1.0	22.0
24	June	24	4	2.0	26.0	June	21	2	1.0	22.0
25	July	24	4	2.0	26.0	July	21	2	1.0	22.0
26	August	24	4	2.0	26.0	August	21	2	1.0	22.0
27	September	24	4	2.0	26.0	September	21	2	1.0	22.0
28	October	24	4	2.0	26.0	October	21	2	1.0	22.0
29	November	24	4	2.0	26.0	November	21	2	1.0	22.0
30	December	24	4	2.0	26.0	December	21	2	1.0	22.0

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
 Rate Case Docket No. 03-0187

Number of Employees

Kankakee Water Division

Schedule
 Page
 Person Responsible:

C-11.2a
 Page 6 of 8
 J. Schreyer

Period Reported: 2003

<u>Line</u>	<u>Department</u> <u>(A)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(B)</u>	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(C)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(D)</u>	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> <u>(B + D)</u> <u>(E)</u>	<u>Department</u> <u>(F)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(G)</u>	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(H)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(I)</u>	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> <u>(G + I)</u> <u>(J)</u>
1	<u>Production</u>					<u>Customer Service</u>				
2	January	11	1	0.5	11.5	January	11	3	1.5	12.5
3	February	11	1	0.5	11.5	February	11	3	1.5	12.5
4	March	11	1	0.5	11.5	March	11	3	1.5	12.5
5	April	11	1	0.5	11.5	April	11	3	1.5	12.5
6	May	11	1	0.5	11.5	May	11	3	1.5	12.5
7	June	11	1	0.5	11.5	June	11	3	1.5	12.5
8	July	11	1	0.5	11.5	July	11	3	1.5	12.5
9	August	11	1	0.5	11.5	August	11	3	1.5	12.5
10	September	11	1	0.5	11.5	September	11	3	1.5	12.5
11	October	11	1	0.5	11.5	October	11	3	1.5	12.5
12	November	11	1	0.5	11.5	November	11	3	1.5	12.5
13	December	11	1	0.5	11.5	December	11	3	1.5	12.5
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	11	2	1.0	12.0	January	6	2	1.0	7.0
20	February	11	2	1.0	12.0	February	6	2	1.0	7.0
21	March	11	2	1.0	12.0	March	6	2	1.0	7.0
22	April	11	2	1.0	12.0	April	6	2	1.0	7.0
23	May	11	2	1.0	12.0	May	6	2	1.0	7.0
24	June	11	2	1.0	12.0	June	6	2	1.0	7.0
25	July	11	2	1.0	12.0	July	6	2	1.0	7.0
26	August	11	2	1.0	12.0	August	6	2	1.0	7.0
27	September	11	2	1.0	12.0	September	6	2	1.0	7.0
28	October	11	2	1.0	12.0	October	6	2	1.0	7.0
29	November	11	2	1.0	12.0	November	6	2	1.0	7.0
30	December	11	2	1.0	12.0	December	6	2	1.0	7.0

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Schedule

Page

Person Responsible:

C-11.2a

Page 7 of 8

J. Schreyer

Number of Employees

Period Reported: 2004

Total Company

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	29	8	4.0	33.0	January	23	14	7.0	30.0
3	February	29	8	4.0	33.0	February	23	14	7.0	30.0
4	March	29	8	4.0	33.0	March	23	14	7.0	30.0
5	April	29	8	4.0	33.0	April	23	14	7.0	30.0
6	May	29	8	4.0	33.0	May	23	14	7.0	30.0
7	June	29	8	4.0	33.0	June	23	14	7.0	30.0
8	July	29	8	4.0	33.0	July	23	14	7.0	30.0
9	August	29	8	4.0	33.0	August	23	14	7.0	30.0
10	September	29	8	4.0	33.0	September	23	14	7.0	30.0
11	October	29	8	4.0	33.0	October	23	14	7.0	30.0
12	November	29	8	4.0	33.0	November	23	14	7.0	30.0
13	December	29	8	4.0	33.0	December	23	14	7.0	30.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	25	18	9.0	34.0	January	21	4	2.0	23.0
20	February	25	18	9.0	34.0	February	21	4	2.0	23.0
21	March	25	18	9.0	34.0	March	21	4	2.0	23.0
22	April	25	18	9.0	34.0	April	21	4	2.0	23.0
23	May	25	18	9.0	34.0	May	21	4	2.0	23.0
24	June	25	18	9.0	34.0	June	21	4	2.0	23.0
25	July	25	18	9.0	34.0	July	21	4	2.0	23.0
26	August	25	18	9.0	34.0	August	21	4	2.0	23.0
27	September	25	18	9.0	34.0	September	21	4	2.0	23.0
28	October	25	18	9.0	34.0	October	21	4	2.0	23.0
29	November	25	18	9.0	34.0	November	21	4	2.0	23.0
30	December	25	18	9.0	34.0	December	21	4	2.0	23.0

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
 Rate Case Docket No. 03-0187

Number of Employees

Kankakee Water Division

Schedule

Page

Person Responsible:

C-11.2a

Page 8 of 8

J. Schreyer

Period Reported: 2004

<u>Line</u>	<u>Department</u> <u>(A)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(B)</u>	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(C)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(D)</u>	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> <u>(B + D)</u> <u>(E)</u>	<u>Department</u> <u>(F)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(G)</u>	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(H)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(I)</u>	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> <u>(G + I)</u> <u>(J)</u>
1	<u>Production</u>					<u>Customer Service</u>				
2	January	11	6	3.0	14.0	January	12	10	5.0	17.0
3	February	11	6	3.0	14.0	February	12	10	5.0	17.0
4	March	11	6	3.0	14.0	March	12	10	5.0	17.0
5	April	11	6	3.0	14.0	April	12	10	5.0	17.0
6	May	11	6	3.0	14.0	May	12	10	5.0	17.0
7	June	11	6	3.0	14.0	June	12	10	5.0	17.0
8	July	11	6	3.0	14.0	July	12	10	5.0	17.0
9	August	11	6	3.0	14.0	August	12	10	5.0	17.0
10	September	11	6	3.0	14.0	September	12	10	5.0	17.0
11	October	11	6	3.0	14.0	October	12	10	5.0	17.0
12	November	11	6	3.0	14.0	November	12	10	5.0	17.0
13	December	11	6	3.0	14.0	December	12	10	5.0	17.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	12	11	5.5	17.5	January	6	2	1.0	7.0
20	February	12	11	5.5	17.5	February	6	2	1.0	7.0
21	March	12	11	5.5	17.5	March	6	2	1.0	7.0
22	April	12	11	5.5	17.5	April	6	2	1.0	7.0
23	May	12	11	5.5	17.5	May	6	2	1.0	7.0
24	June	12	11	5.5	17.5	June	6	2	1.0	7.0
25	July	12	11	5.5	17.5	July	6	2	1.0	7.0
26	August	12	11	5.5	17.5	August	6	2	1.0	7.0
27	September	12	11	5.5	17.5	September	6	2	1.0	7.0
28	October	12	11	5.5	17.5	October	6	2	1.0	7.0
29	November	12	11	5.5	17.5	November	6	2	1.0	7.0
30	December	12	11	5.5	17.5	December	6	2	1.0	7.0

Number of Employees

Period Reported: 2001

Total Company

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	29	1	0.5	29.5	January	26	10	5.0	31.0
3	February	29	1	0.5	29.5	February	26	10	5.0	31.0
4	March	29	1	0.5	29.5	March	26	10	5.0	31.0
5	April	29	1	0.5	29.5	April	26	10	5.0	31.0
6	May	29	1	0.5	29.5	May	26	10	5.0	31.0
7	June	29	1	0.5	29.5	June	26	10	5.0	31.0
8	July	29	1	0.5	29.5	July	26	10	5.0	31.0
9	August	29	1	0.5	29.5	August	26	10	5.0	31.0
10	September	29	1	0.5	29.5	September	26	10	5.0	31.0
11	October	29	1	0.5	29.5	October	26	10	5.0	31.0
12	November	29	1	0.5	29.5	November	26	10	5.0	31.0
13	December	29	1	0.5	29.5	December	26	10	5.0	31.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	25	11	5.5	30.5	January	19	1	0.5	19.5
20	February	25	11	5.5	30.5	February	19	1	0.5	19.5
21	March	25	11	5.5	30.5	March	19	1	0.5	19.5
22	April	25	11	5.5	30.5	April	19	1	0.5	19.5
23	May	25	11	5.5	30.5	May	19	1	0.5	19.5
24	June	25	11	5.5	30.5	June	19	1	0.5	19.5
25	July	25	11	5.5	30.5	July	19	1	0.5	19.5
26	August	25	11	5.5	30.5	August	19	1	0.5	19.5
27	September	25	11	5.5	30.5	September	19	1	0.5	19.5
28	October	25	11	5.5	30.5	October	19	1	0.5	19.5
29	November	25	11	5.5	30.5	November	19	1	0.5	19.5
30	December	25	11	5.5	30.5	December	19	1	0.5	19.5

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
 Rate Case Docket No. 03-0187

Number of Employees

Kankakee Water Division

Schedule
 Page

Person Responsible:

C-11.2b
 Page 2 of 8

J. Schreyer

Period Reported: 2001

<u>Line</u>	<u>Department</u> <u>(A)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(B)</u>	<u>Authorized</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(C)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(D)</u>	<u>Authorized</u> <u>Full Time</u> <u>Equivalents</u> <u>(B + D)</u> <u>(E)</u>	<u>Department</u> <u>(F)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(G)</u>	<u>Authorized</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(H)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(I)</u>	<u>Authorized</u> <u>Full Time</u> <u>Equivalents</u> <u>(G + I)</u> <u>(J)</u>
1	<u>Production</u>					<u>Customer Service</u>				
2	January	11	0	0.0	11.0	January	13	5	2.5	15.5
3	February	11	0	0.0	11.0	February	13	5	2.5	15.5
4	March	11	0	0.0	11.0	March	13	5	2.5	15.5
5	April	11	0	0.0	11.0	April	13	5	2.5	15.5
6	May	11	0	0.0	11.0	May	13	5	2.5	15.5
7	June	11	0	0.0	11.0	June	13	5	2.5	15.5
8	July	11	0	0.0	11.0	July	13	5	2.5	15.5
9	August	11	0	0.0	11.0	August	13	5	2.5	15.5
10	September	11	0	0.0	11.0	September	13	5	2.5	15.5
11	October	11	0	0.0	11.0	October	13	5	2.5	15.5
12	November	11	0	0.0	11.0	November	13	5	2.5	15.5
13	December	11	0	0.0	11.0	December	13	5	2.5	15.5
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	13	8	4.0	17.0	January	3	0	0.0	3.0
20	February	13	8	4.0	17.0	February	3	0	0.0	3.0
21	March	13	8	4.0	17.0	March	3	0	0.0	3.0
22	April	13	8	4.0	17.0	April	3	0	0.0	3.0
23	May	13	8	4.0	17.0	May	3	0	0.0	3.0
24	June	13	8	4.0	17.0	June	3	0	0.0	3.0
25	July	13	8	4.0	17.0	July	3	0	0.0	3.0
26	August	13	8	4.0	17.0	August	3	0	0.0	3.0
27	September	13	8	4.0	17.0	September	3	0	0.0	3.0
28	October	13	8	4.0	17.0	October	3	0	0.0	3.0
29	November	13	8	4.0	17.0	November	3	0	0.0	3.0
30	December	13	8	4.0	17.0	December	3	0	0.0	3.0

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Schedule
Page

Person Responsible:

C-11.2b
Page 3 of 8

J. Schreyer

Number of Employees

Period Reported: 2002

Total Company

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	29	1	0.5	29.5	January	26	10	5.0	31.0
3	February	29	1	0.5	29.5	February	26	10	5.0	31.0
4	March	29	1	0.5	29.5	March	26	10	5.0	31.0
5	April	29	1	0.5	29.5	April	26	10	5.0	31.0
6	May	29	1	0.5	29.5	May	26	10	5.0	31.0
7	June	29	1	0.5	29.5	June	26	10	5.0	31.0
8	July	29	1	0.5	29.5	July	26	10	5.0	31.0
9	August	29	1	0.5	29.5	August	26	10	5.0	31.0
10	September	29	1	0.5	29.5	September	26	10	5.0	31.0
11	October	29	1	0.5	29.5	October	26	10	5.0	31.0
12	November	29	1	0.5	29.5	November	26	10	5.0	31.0
13	December	29	1	0.5	29.5	December	26	10	5.0	31.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	25	11	5.5	30.5	January	19	1	0.5	19.5
20	February	25	11	5.5	30.5	February	19	1	0.5	19.5
21	March	25	11	5.5	30.5	March	19	1	0.5	19.5
22	April	25	11	5.5	30.5	April	19	1	0.5	19.5
23	May	25	11	5.5	30.5	May	19	1	0.5	19.5
24	June	25	11	5.5	30.5	June	19	1	0.5	19.5
25	July	25	11	5.5	30.5	July	19	1	0.5	19.5
26	August	25	11	5.5	30.5	August	19	1	0.5	19.5
27	September	25	11	5.5	30.5	September	19	1	0.5	19.5
28	October	25	11	5.5	30.5	October	19	1	0.5	19.5
29	November	25	11	5.5	30.5	November	19	1	0.5	19.5
30	December	25	11	5.5	30.5	December	19	1	0.5	19.5

Number of Employees

Period Reported: 2002

Kankakee Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	11	0	0.0	11.0	January	13	5	2.5	15.5
3	February	11	0	0.0	11.0	February	13	5	2.5	15.5
4	March	11	0	0.0	11.0	March	13	5	2.5	15.5
5	April	11	0	0.0	11.0	April	13	5	2.5	15.5
6	May	11	0	0.0	11.0	May	13	5	2.5	15.5
7	June	11	0	0.0	11.0	June	13	5	2.5	15.5
8	July	11	0	0.0	11.0	July	13	5	2.5	15.5
9	August	11	0	0.0	11.0	August	13	5	2.5	15.5
10	September	11	0	0.0	11.0	September	13	5	2.5	15.5
11	October	11	0	0.0	11.0	October	13	5	2.5	15.5
12	November	11	0	0.0	11.0	November	13	5	2.5	15.5
13	December	11	0	0.0	11.0	December	13	5	2.5	15.5
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	13	8	4.0	17.0	January	3	0	0.0	3.0
20	February	13	8	4.0	17.0	February	3	0	0.0	3.0
21	March	13	8	4.0	17.0	March	3	0	0.0	3.0
22	April	13	8	4.0	17.0	April	3	0	0.0	3.0
23	May	13	8	4.0	17.0	May	3	0	0.0	3.0
24	June	13	8	4.0	17.0	June	3	0	0.0	3.0
25	July	13	8	4.0	17.0	July	3	0	0.0	3.0
26	August	13	8	4.0	17.0	August	3	0	0.0	3.0
27	September	13	8	4.0	17.0	September	3	0	0.0	3.0
28	October	13	8	4.0	17.0	October	3	0	0.0	3.0
29	November	13	8	4.0	17.0	November	3	0	0.0	3.0
30	December	13	8	4.0	17.0	December	3	0	0.0	3.0

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
 Rate Case Docket No. 03-0187

Schedule
 Page

Person Responsible:

C-11.2b
 Page 5 of 8

J. Schreyer

Number of Employees

Period Reported: 2003

Total Company

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	29	8	4.0	33.0	January	23	14	7.0	30.0
3	February	29	8	4.0	33.0	February	23	14	7.0	30.0
4	March	29	8	4.0	33.0	March	23	14	7.0	30.0
5	April	29	8	4.0	33.0	April	23	14	7.0	30.0
6	May	29	8	4.0	33.0	May	23	14	7.0	30.0
7	June	29	8	4.0	33.0	June	23	14	7.0	30.0
8	July	29	8	4.0	33.0	July	23	14	7.0	30.0
9	August	29	8	4.0	33.0	August	23	14	7.0	30.0
10	September	29	8	4.0	33.0	September	23	14	7.0	30.0
11	October	29	8	4.0	33.0	October	23	14	7.0	30.0
12	November	29	8	4.0	33.0	November	23	14	7.0	30.0
13	December	29	8	4.0	33.0	December	23	14	7.0	30.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	25	18	9.0	34.0	January	21	3	1.5	22.5
20	February	25	18	9.0	34.0	February	21	3	1.5	22.5
21	March	25	18	9.0	34.0	March	21	3	1.5	22.5
22	April	25	18	9.0	34.0	April	21	3	1.5	22.5
23	May	25	18	9.0	34.0	May	21	3	1.5	22.5
24	June	25	18	9.0	34.0	June	21	3	1.5	22.5
25	July	25	18	9.0	34.0	July	21	3	1.5	22.5
26	August	25	18	9.0	34.0	August	21	3	1.5	22.5
27	September	25	18	9.0	34.0	September	21	3	1.5	22.5
28	October	25	18	9.0	34.0	October	21	3	1.5	22.5
29	November	25	18	9.0	34.0	November	21	3	1.5	22.5
30	December	25	18	9.0	34.0	December	21	3	1.5	22.5

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
 Rate Case Docket No. 03-0187

Number of Employees

Kankakee Water Division

Schedule
 Page

Person Responsible:

C-11.2b
 Page 6 of 8

J. Schreyer

Period Reported: 2003

<u>Line</u>	<u>Department</u> <u>(A)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(B)</u>	<u>Authorized</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(C)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(D)</u>	<u>Authorized</u> <u>Full Time</u> <u>Equivalents</u> <u>(B + D)</u> <u>(E)</u>	<u>Department</u> <u>(F)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(G)</u>	<u>Authorized</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(H)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(I)</u>	<u>Authorized</u> <u>Full Time</u> <u>Equivalents</u> <u>(G + I)</u> <u>(J)</u>
1	<u>Production</u>					<u>Customer Service</u>				
2	January	11	6	3.0	14.0	January	12	10	5.0	17.0
3	February	11	6	3.0	14.0	February	12	10	5.0	17.0
4	March	11	6	3.0	14.0	March	12	10	5.0	17.0
5	April	11	6	3.0	14.0	April	12	10	5.0	17.0
6	May	11	6	3.0	14.0	May	12	10	5.0	17.0
7	June	11	6	3.0	14.0	June	12	10	5.0	17.0
8	July	11	6	3.0	14.0	July	12	10	5.0	17.0
9	August	11	6	3.0	14.0	August	12	10	5.0	17.0
10	September	11	6	3.0	14.0	September	12	10	5.0	17.0
11	October	11	6	3.0	14.0	October	12	10	5.0	17.0
12	November	11	6	3.0	14.0	November	12	10	5.0	17.0
13	December	11	6	3.0	14.0	December	12	10	5.0	17.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	12	11	5.5	17.5	January	6	2	1.0	7.0
20	February	12	11	5.5	17.5	February	6	2	1.0	7.0
21	March	12	11	5.5	17.5	March	6	2	1.0	7.0
22	April	12	11	5.5	17.5	April	6	2	1.0	7.0
23	May	12	11	5.5	17.5	May	6	2	1.0	7.0
24	June	12	11	5.5	17.5	June	6	2	1.0	7.0
25	July	12	11	5.5	17.5	July	6	2	1.0	7.0
26	August	12	11	5.5	17.5	August	6	2	1.0	7.0
27	September	12	11	5.5	17.5	September	6	2	1.0	7.0
28	October	12	11	5.5	17.5	October	6	2	1.0	7.0
29	November	12	11	5.5	17.5	November	6	2	1.0	7.0
30	December	12	11	5.5	17.5	December	6	2	1.0	7.0

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Schedule
Page
Person Responsible:

C-11.2b
Page 7 of 8
J. Schreyer

Number of Employees

Period Reported: 2004

Total Company

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	29	8	4.0	33.0	January	23	14	7.0	30.0
3	February	29	8	4.0	33.0	February	23	14	7.0	30.0
4	March	29	8	4.0	33.0	March	23	14	7.0	30.0
5	April	29	8	4.0	33.0	April	23	14	7.0	30.0
6	May	29	8	4.0	33.0	May	23	14	7.0	30.0
7	June	29	8	4.0	33.0	June	23	14	7.0	30.0
8	July	29	8	4.0	33.0	July	23	14	7.0	30.0
9	August	29	8	4.0	33.0	August	23	14	7.0	30.0
10	September	29	8	4.0	33.0	September	23	14	7.0	30.0
11	October	29	8	4.0	33.0	October	23	14	7.0	30.0
12	November	29	8	4.0	33.0	November	23	14	7.0	30.0
13	December	29	8	4.0	33.0	December	23	14	7.0	30.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	25	18	9.0	34.0	January	21	3	1.5	22.5
20	February	25	18	9.0	34.0	February	21	3	1.5	22.5
21	March	25	18	9.0	34.0	March	21	3	1.5	22.5
22	April	25	18	9.0	34.0	April	21	3	1.5	22.5
23	May	25	18	9.0	34.0	May	21	3	1.5	22.5
24	June	25	18	9.0	34.0	June	21	3	1.5	22.5
25	July	25	18	9.0	34.0	July	21	3	1.5	22.5
26	August	25	18	9.0	34.0	August	21	3	1.5	22.5
27	September	25	18	9.0	34.0	September	21	3	1.5	22.5
28	October	25	18	9.0	34.0	October	21	3	1.5	22.5
29	November	25	18	9.0	34.0	November	21	3	1.5	22.5
30	December	25	18	9.0	34.0	December	21	3	1.5	22.5

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
 Rate Case Docket No. 03-0187

Number of Employees

Kankakee Water Division

Schedule
 Page
 Person Responsible:

C-11.2b
 Page 8 of 8
[J. Schreyer](#)

Period Reported: 2004

<u>Line</u>	<u>Department</u> <u>(A)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(B)</u>	<u>Authorized</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(C)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(D)</u>	<u>Authorized</u> <u>Full Time</u> <u>Equivalents</u> <u>(B + D)</u> <u>(E)</u>	<u>Department</u> <u>(F)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(G)</u>	<u>Authorized</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(H)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(I)</u>	<u>Authorized</u> <u>Full Time</u> <u>Equivalents</u> <u>(G + I)</u> <u>(J)</u>
1	<u>Production</u>					<u>Customer Service</u>				
2	January	11	6	3.0	14.0	January	12	10	5.0	17.0
3	February	11	6	3.0	14.0	February	12	10	5.0	17.0
4	March	11	6	3.0	14.0	March	12	10	5.0	17.0
5	April	11	6	3.0	14.0	April	12	10	5.0	17.0
6	May	11	6	3.0	14.0	May	12	10	5.0	17.0
7	June	11	6	3.0	14.0	June	12	10	5.0	17.0
8	July	11	6	3.0	14.0	July	12	10	5.0	17.0
9	August	11	6	3.0	14.0	August	12	10	5.0	17.0
10	September	11	6	3.0	14.0	September	12	10	5.0	17.0
11	October	11	6	3.0	14.0	October	12	10	5.0	17.0
12	November	11	6	3.0	14.0	November	12	10	5.0	17.0
13	December	11	6	3.0	14.0	December	12	10	5.0	17.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	12	11	5.5	17.5	January	6	2	1.0	7.0
20	February	12	11	5.5	17.5	February	6	2	1.0	7.0
21	March	12	11	5.5	17.5	March	6	2	1.0	7.0
22	April	12	11	5.5	17.5	April	6	2	1.0	7.0
23	May	12	11	5.5	17.5	May	6	2	1.0	7.0
24	June	12	11	5.5	17.5	June	6	2	1.0	7.0
25	July	12	11	5.5	17.5	July	6	2	1.0	7.0
26	August	12	11	5.5	17.5	August	6	2	1.0	7.0
27	September	12	11	5.5	17.5	September	6	2	1.0	7.0
28	October	12	11	5.5	17.5	October	6	2	1.0	7.0
29	November	12	11	5.5	17.5	November	6	2	1.0	7.0
30	December	12	11	5.5	17.5	December	6	2	1.0	7.0

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Employee Benefits

Total Company

Line	Description of Employee Benefit (A)	Employee Classification Receiving Benefit (B)	2001 Cost (C)	2002 Cost (D)	Projected 2003 Cost (E)	Specific Benefit Test Year Information					
						Projected 2004 Cost (F)	Amount Capitalized (G)	Percentage Capitalized (H)	Amount Expensed (I)	Percentage Expensed (J)	
1	Pension	All	\$ (167,327)	\$ 63,135	\$ 419,928	\$ 440,000	\$ 64,240	14.60%	\$ 375,760	85.40%	
2	FASB 106 Post Retirement	All	54,518	76,817	76,236	76,000	11,096	14.60%	64,904	85.40%	
3	Health, Life & Disability Insurance	All	630,415	701,863	793,020	955,388	139,487	14.60%	815,901	85.40%	
4	Employee Savings Plan - 401(k)	All	77,500	77,193	93,000	104,000	15,184	14.60%	88,816	85.40%	
5	Employee Training & Education	All	43,595	47,460	19,336	19,800	2,891	14.60%	16,909	85.40%	
6	Reimbursement of Travel Expenses	All	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
7	Employee Clothing Provision	Union & Non-Exempt	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
8	Miscellaneous	All	94	1,848	-	-	-	#DIV/0!	-	#DIV/0!	
9											
10											
11	Total Cost of all Benefits		\$ 638,795	\$ 968,316	\$ 1,401,520	\$ 1,595,188	\$ 232,897	14.60%	\$ 1,362,291	85.40%	
12											
13	Amount of Expensed Benefits		\$ 558,307	\$ 699,511	\$ 1,137,754	\$ 1,362,291					
14											
15	Percentage of Total Benefits Expensed		87.40%	72.24%	81.18%	85.40%					
16											
17											
18	Amount of Capitalized Benefits		\$80,488	\$268,805	\$263,766	\$232,897					
19											
20	Percentage of Total Benefits Capitalized		12.60%	27.76%	18.82%	14.60%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 6758, "overheads capitalized".										
24											
25											
26											
27											
28											
29	Pension		2001 (21,083)	2002 17,526	2003 79,030	2004 64,240					
30	FASB 106 Post Retirement		6,869	21,324	14,348	11,096					
31	Health, Life & Disability Insurance		79,432	194,837	149,246	139,487					
32	Employee Savings Plan - 401(k)		9,765	21,429	17,503	15,184					
33	Employee Training & Education		5,493	13,175	3,639	2,891					
34	Reimbursement of Travel Expenses		-	-	-	-					
35	Employee Clothing Provision		-	-	-	-					
36	Miscellaneous		12	513	-	-					
			80,488	268,805	263,766	232,897					

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Employee Benefits

Kankakee Water Division

Line	Description of Employee Benefit (A)	Employee Classification Receiving Benefit (B)	2001 Cost (C)	2002 Cost (D)	Projected 2003 Cost (E)	Specific Benefit Test Year Information				
						Projected 2004 Cost (F)	Amount Capitalized (G)	Percentage Capitalized (H)	Amount Expensed (I)	Percentage Expensed (J)
1	Pension	All	\$ (59,348)	\$ 25,769	\$ 175,740	\$ 184,142	\$ 14,897	8.09%	\$ 169,245	91.91%
2	FASB 106 Post Retirement	All	27,109	33,499	31,896	31,810	2,573	8.09%	29,237	91.91%
3	Health, Life & Disability Insurance	All	221,418	239,298	331,848	399,831	32,346	8.09%	367,485	91.91%
4	Employee Savings Plan - 401(k)	All	30,245	29,728	38,916	43,524	3,521	8.09%	40,003	91.91%
5	Employee Training & Education	All	18,728	17,981	5,800	8,287	670	8.09%	7,617	91.91%
6	Reimbursement of Travel Expenses	All	-	-	-	-	-	#DIV/0!	-	#DIV/0!
7	Employee Clothing Provision	Union & Non-Exempt	-	-	-	-	-	#DIV/0!	-	#DIV/0!
8	Miscellaneous	All	-	-	-	-	-	#DIV/0!	-	#DIV/0!
9										
10										
11	Total Cost of all Benefits		\$ 238,152	\$ 346,275	\$ 584,200	\$ 667,594	\$ 54,008	8.09%	\$ 613,586	91.91%
12										
13	Amount of Expensed Benefits		\$ 210,812	\$ 262,061	\$ 447,205	\$ 613,586				
14										
15	Percentage of Total Benefits Expensed		88.52%	75.68%	76.55%	91.91%				
16										
17										
18	Amount of Capitalized Benefits		\$ 27,340	\$ 84,214	\$ 136,995	\$ 54,008				
19										
20	Percentage of Total Benefits Capitalized		11.48%	24.32%	23.45%	8.09%				
21										
22										

Benefits are capitalized via an overhead rate booked to account 6758, "overheads capitalized".

	2001	2002	2003	2004
Pension	(6,813)	6,267	41,211	14,897
FASB 106 Post Retirement	3,112	8,147	7,480	2,573
Health, Life & Disability Insurance	25,419	58,197	77,818	32,346
Employee Savings Plan - 401(k)	3,472	7,230	9,126	3,521
Employee Training & Education	2,150	4,373	1,360	670
Reimbursement of Travel Expenses	-	-	-	-
Employee Clothing Provision	-	-	-	-
Miscellaneous	-	-	-	-
	<u>27,340</u>	<u>84,214</u>	<u>136,995</u>	<u>54,008</u>

Capitalized credit booked to 6758

Period Reported: 2000 - 2002

Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

Total Company

<u>Line</u>	Reconciliation Items <u>(A)</u>	2000 <u>(B)</u>	2001 <u>(C)</u>	2002 <u>(D)</u>
1	Consumers Illinois Water Company does not use estimates to record overhead and clearing costs. Instead it records actual costs			
2	as they are incurred.			

Period Reported: 2000 - 2002

Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

Kankakee Water Division

<u>Line</u>	Reconciliation Items <u>(A)</u>	2000 <u>(B)</u>	2001 <u>(C)</u>	2002 <u>(D)</u>
1	Consumers Illinois Water Company does not use estimates to record overhead and clearing costs. Instead it records actual costs			
2	as they are incurred.			

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Schedule C - 12
Page 1 of 2
Person Responsible: J. Schreyer

Period Reported: 2002 - 2004
Prior Year (2002) 12 Mo. Actual

Depreciation Expense

Line	Account Number (A)	Account Description (B)	Average 12/31/02 Plant Investment (C)	Composite Accrual Rate (D)	2002 Depreciation Expense (E)	Projected Average 12/31/03 Plant Investment (F)	Composite Accrual Rate (G)	Projected 2003 Depreciation Expense (H)	Projected Average 12/31/04 Plant Investment (I)	Composite Accrual Rate (J)	Projected 2004 Depreciation Expense (K)
1		Source of Supply Plant									
2	304	Structures and Improvements	\$ -	4.17%	\$ -	\$ -	4.17%	\$ -	\$ -	4.17%	\$ -
3	305	Collecting & Impounding Reservoirs	-	1.50%	-	-	1.50%	-	-	1.50%	-
4	306	Lake, River and Other Intakes	94,582	1.47%	1,390	94,171	1.47%	1,384	94,175	1.47%	1,384
5	307	Wells and Springs	54,295	1.67%	907	29,095	1.67%	486	29,096	1.67%	486
6	309	Supply Mains	45,403	1.89%	858	45,403	1.89%	858	45,401	1.89%	858
7											
8											
9		Pumping Plant									
10	304	Structures and Improvements	534,798	2.27%	12,140	534,798	2.27%	12,140	534,798	2.27%	12,140
11	310	Power Generating Equipment	249,870	3.33%	8,321	249,870	3.33%	8,321	436,670	3.33%	14,541
12	311	Electric Pumping Equipment	895,329	3.13%	28,024	893,965	3.13%	27,981	1,416,933	3.13%	44,350
13		Water Treatment Plant									
14	304	Structures and Improvements	2,859,774	2.78%	79,502	2,846,076	2.78%	79,121	4,461,702	2.78%	124,035
15	320	Water Treatment Equipment	3,422,222	3.57%	122,173	3,945,406	3.57%	140,851	4,138,581	3.57%	147,747
16											
17											
18		Transmission & Dist. Plant									
18	304	Structures and Improvements	87,578	4.17%	3,652	156,797	4.17%	6,538	152,171	4.17%	6,346
19	330	Dist. Reservoirs & Standpipes	2,476,283	1.67%	41,354	2,477,497	1.67%	41,374	4,025,511	1.67%	67,226
20	331	T & D Mains	15,916,887	1.89%	300,829	19,322,333	1.89%	365,192	22,795,845	1.89%	430,841
21	333	Services	8,510,541	3.33%	283,401	9,616,398	3.33%	320,226	10,793,936	3.33%	359,438
22	334	Meters	2,452,942	6.21%	152,328	2,612,568	6.21%	162,240	2,836,660	6.21%	176,157
23	334	Meter Installations	1,299,741	4.44%	57,708	1,299,741	4.44%	57,708	1,289,439	4.44%	57,251
24	335	Hydrants	2,222,758	3.95%	87,799	2,334,513	3.95%	92,213	2,529,882	3.95%	99,930
25	339	Other Plant & Misc. Equipment	33,756	5.46%	1,843	33,756	5.46%	1,843	33,756	5.46%	1,843
26		General Plant									
27	304	Structures and Improvements	1,183,398	4.00%	47,336	1,193,243	4.00%	47,730	1,204,962	4.00%	48,198
28	344	Laboratory Equipment	90,253	5.00%	4,513	86,993	5.00%	4,350	94,494	5.00%	4,725
29	340	Office Furniture	187,888	4.74%	8,906	17,541	4.74%	831	674,985	4.74%	31,994
30	340	Personal Computers	81,108	12.50%	10,139	81,108	12.50%	10,139	38,975	12.50%	4,872
31	340	PC Software	109,696	20.00%	21,939	109,696	20.00%	21,939	-	20.00%	-
32	340	MainFrame Computers	125,240	12.50%	15,655	125,240	12.50%	15,655	9,500	12.50%	1,188
33	340	MainFrame Software	194,636	12.50%	24,330	194,636	12.50%	24,330	-	12.50%	-
34	340	Other Machinery & Equipment	110,006	5.00%	5,500	110,006	5.00%	5,500	15,000	5.00%	750
35	342	Stores Equipment	867	3.28%	28	867	3.28%	28	866	3.28%	28
36	345	Power Operated Equipment	236,234	5.00%	11,812	229,474	5.00%	11,474	229,473	5.00%	11,474
37	346	Communication Equipment	274,480	12.50%	34,310	274,480	12.50%	34,310	284,206	12.50%	35,526
38	347	Miscellaneous Equipment	8,686	5.46%	474	8,686	5.46%	474	8,685	5.46%	474
39	341	Transportation Equipment	579,180	10.77%	62,378	576,163	10.77%	62,053	636,162	10.77%	68,515
40	343	Tools, Shop and Garage Equip.	412,877	7.31%	30,181	381,699	7.31%	27,902	386,699	7.31%	28,268
41	348	Other Tangible Plant	(508)	3.31%	(17)	(508)	3.31%	(17)	(505)	3.31%	(17)
42		Subtotal:	44,750,800		\$ 1,459,713	\$ 49,881,713		\$ 1,585,176	\$ 59,198,057		\$ 1,780,569
43											
44		Corporate Assets Allocation of Dep.			33,845			35,331			33,702
45		Other Adjustments			(1,593)	-		2	-		-
46		TOTAL:	\$ 44,750,800		\$ 1,491,965	\$ 49,881,713		\$ 1,620,509	\$ 59,198,057		\$ 1,814,271
47											
48											

Assumptions used to derive composite depreciation rates: As approved by the ICC in Docket 95-0307 / 95-0342 and 00-0337.
Above depreciable plant investment is net of non-depreciable Contributions In Aid of Construction.

Period Reported: 2001

Depreciation Expense

Line	Account Number (A)	Account Description (B)	Average 12/31/01 Plant Investment (C)	Composite Accrual Rate (D)	2001 Depreciation Expense (E)
1		Source of Supply Plant			
2	304	Structures and Improvements	\$ -	4.17%	\$ -
3	305	Collecting & Impounding Reservoirs	-	1.50%	-
4	306	Lake, River and Other Intakes	94,718	1.47%	1,392
5	307	Wells and Springs	54,295	1.67%	907
6	309	Supply Mains	45,403	1.89%	858
7					
8					
9		Pumping Plant			
10	304	Structures and Improvements	534,798	2.27%	12,140
11	310	Power Generating Equipment	249,870	3.33%	8,321
12	311	Electric Pumping Equipment	855,095	3.13%	26,764
13		Water Treatment Plant			
14	304	Structures and Improvements	2,345,957	2.78%	65,218
15	320	Water Treatment Equipment	3,389,240	3.57%	120,996
16					
17		Transmission & Dist. Plant			
18	304	Structures and Improvements	27,292	4.17%	1,138
19	330	Dist. Reservoirs & Standpipes	2,175,454	1.67%	36,330
20	331	T & D Mains	14,431,232	1.89%	272,750
21	333	Services	7,802,051	3.33%	259,808
22	334	Meters	2,204,366	6.21%	136,891
23	334	Meter Installations	1,299,741	4.44%	57,708
24	335	Hydrants	2,108,714	3.95%	83,294
25	339	Other Plant & Misc. Equipment	-	5.46%	-
26		General Plant			
27	304	Structures and Improvements	1,183,398	4.00%	47,336
28	344	Laboratory Equipment	87,650	5.00%	4,383
29	340	Office Furniture	375,973	4.74%	17,821
30	340	Personal Computers	81,108	12.50%	10,139
31	340	PC Software	109,696	20.00%	21,939
32	340	MainFrame Computers	125,240	12.50%	15,655
33	340	MainFrame Software	194,636	12.50%	24,330
34	340	Other Machinery & Equipment	110,006	5.00%	5,500
35	342	Stores Equipment	867	3.28%	28
36	345	Power Operated Equipment	229,664	5.00%	11,483
37	346	Communication Equipment	249,480	12.50%	31,185
38	347	Miscellaneous Equipment	8,686	5.46%	474
39	341	Transportation Equipment	580,040	10.77%	62,470
40	343	Tools, Shop and Garage Equip.	424,382	7.31%	31,022
41	348	Other Tangible Plant	(508)	3.31%	(17)
42		Subtotal:	41,378,547		\$ 1,368,265
43			-		-
44		Other Adjustments			
45		TOTAL:	\$ 41,378,547		\$ 1,368,265

Assumptions used to derive composite depreciation rates: As approved by the ICC in Docket 95-0307 / 95-0342 and 00-0337.
 Above depreciable plant investment is net of non-depreciable Contributions In Aid of Construction.

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Summary of Affiliated Interest Transactions

Line	Date of Transaction (A)	Affiliated Company (B)	Service & Sundry (C)	FIT Payments (D)
1	2004	Consumers Water Company	\$ 570,337	
2		Philadelphia Suburban Corp.	493,626	
3		Philadelphia Suburban Water Co.	<u>236,743</u>	#####
4			#####	
5				
6	2003	Consumers Water Company	537,548	
7		Philadelphia Suburban Corp.	438,595	
8		Philadelphia Suburban Water Co.	<u>211,864</u>	#####
9			#####	
10				
11	2002	Consumers Water Company	364,973	
12		Philadelphia Suburban	<u>728,568</u>	#####
13			#####	
14				
15				
16	2001	Consumers Water Company	339,632	
17		Philadelphia Suburban	<u>770,701</u>	#####
18			#####	
19				
20				
21				
22				
23				

NOTE: Services provided pursuant to service agreements approved in Dockets 85-0491 and 98-0632.

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Operating Leases - Kankakee Water Division

Line	Year (A)	ICC Account No. (B)	Description of Leased Property either: \$25,000 or .1% of Total O & M (C)	Amount of Annual Lease Exp. (D)	Period of Lease Agreement (E)	Total Annual Lease Expense of all operating Leases (F)
1	2001	641	Office Building	\$ -		\$ -
2		642	Rental of Equipment	14,240	4/1/99 - 12/31/02	14,240
3		642	Computer Leases	-		-
4						
5						
6						
7						
8	2002	641	Office Building	-		-
9		642	Rental of Equipment	16,782	4/1/99 - 12/31/02	16,782
10		642	Computer Leases	-		-
11						
12						
13						
14						
15	2003	641	Office Building	-		-
16		642	Rental of Equipment	22,800		22,800
17		642	Computer Leases	-		-
18						
19						
20						
21						
22	2004	641	Office Building	-		-
23		642	Rental of Equipment	23,316		23,316
24		642	Computer Leases	-		-

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Uncollectible Expense - Kankakee Water Division

Line	Year (A)	Method Used to Determine Uncollectible Exp. (B)	Revenue Used in Calculation (C)	Net Uncollectible Expense (D)	Calculated Uncollectible Expense as a % of Revenue (E)	Activity in the Allowance for Bad Debts						Expense for Outside Coll. Agencies (M)		
						Beginning Balance (F)	Reserve Accrual (G)	Write-offs (H)	Recoveries (I)	Adjustments (J)	Explanation (K)		Ending Balance (L)	
1	2001	% of Revenue	\$ 9,711,821	\$ 35,602	0.36658%	N/A	N/A	\$ 35,602	\$ -	N/A	N/A	N/A	\$ -	
2														
3														
4														
5														
6														
7	2002	% of Revenue	9,951,900	59,067	0.59352%	N/A	N/A	\$ 59,067	-	N/A	N/A	N/A	-	
8														
9														
10														
11														
12														
13	2003	% of Revenue	10,649,844	34,644	0.32530%	N/A	N/A	\$ 34,644	-	N/A	N/A	N/A	-	
14														
15														
16														
17														
18														
19	2004	% of Revenue	10,767,032	34,644	0.32176%	N/A	N/A	\$ 34,644	-	N/A	N/A	N/A	-	
20														
21														
22														
23														
24	Consumers Illinois Water Company does not accrue Bad Debt Allowance by Division.													

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Period Reported: 2001 - 2004
Prior Year (2002) 12 Mo. Actual

Insurance Expense - Total Company

Insurance Policies:

Line	Year (A)	Name of Carrier (B)	Type of Policy (C)	Amount of Coverage (D)	Annual Premium (E)	Deductibles (F)	Claims (G)
1	2001	See note	Vehicle	See note	\$ 48,637	See note	See note
2		-	General Liability	-	191,896	-	-
3		-	Umbrella	-	-	-	-
4		-	Workers Comp.	-	45,764	-	-
5		-	Executive Risk	-	15,972	-	-
6		-	Property	-	34,948	-	-
7		-	Other	-	-	-	-
8		-	Well/Fiduciary/Flood	-	41,152	-	-
9							
10		Total			\$ 378,369		
11							
12	2002	See note	Vehicle	See note	\$ 27,372	See note	See note
13		-	General Liability	-	230,431	-	-
14		-	Umbrella	-	-	-	-
15		-	Workers Comp.	-	74,676	-	-
16		-	Executive Risk	-	23,808	-	-
17		-	Property	-	51,012	-	-
18		-	Other	-	-	-	-
19		-	Well/Fiduciary/Flood	-	38,835	-	-
20							
21		Total			\$ 446,134		
22							
23	2003	See note	Vehicle	See note	\$ 36,012	See note	See note
24		-	General Liability	-	250,873	-	-
25		-	Umbrella	-	-	-	-
26		-	Workers Comp.	-	98,064	-	-
27		-	Executive Risk	-	24,120	-	-
28		-	Property	-	110,820	-	-
29		-	Other	-	-	-	-
30		-	Well/Fiduciary/Flood	-	21,504	-	-
31							
32		Total			\$ 541,393		
33							
34	2004	See note	Vehicle	See note	41,414	See note	See note
35		-	General Liability	-	286,229	-	-
36		-	Umbrella	-	-	-	-
37		-	Workers Comp.	-	112,774	-	-
38		-	Executive Risk	-	25,326	-	-
39		-	Property	-	144,066	-	-
40		-	Other	-	-	-	-
41		-	Well/Fiduciary/Flood	-	22,504	-	-
42							
43		Total			\$ 632,313		
44							

Description of any Self Insurance - There is no Self Insurance other than deductibles.

Policies and claims log will be made available.

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Insurance Expense - Kankakee Water Division

Insurance Policies:

Line	Year (A)	Name of Carrier (B)	Type of Policy (C)	Amount of Coverage (D)	Annual Premium (E)	Deductibles (F)	Claims (G)
1	2001	See note	Vehicle	See note	\$ 16,836	See note	See note
2		-	General Liability	-	63,929	-	-
3		-	Umbrella	-	-	-	-
4		-	Workers Comp.	-	15,327	-	-
5		-	Executive Risk	-	5,484	-	-
6		-	Property	-	9,572	-	-
7		-	Other	-	-	-	-
8		-	Well/Fiduciary/Flood	-	8,232	-	-
9							
10		Total			\$ 119,380		
11							
12	2002	See note	Vehicle	See note	\$ 8,400	See note	See note
13		-	General Liability	-	65,870	-	-
14		-	Umbrella	-	-	-	-
15		-	Workers Comp.	-	32,544	-	-
16		-	Executive Risk	-	10,380	-	-
17		-	Property	-	15,684	-	-
18		-	Other	-	-	-	-
19		-	Well/Fiduciary/Flood	-	8,054	-	-
20							
21		Total			\$ 140,932		
22							
23	2003	See note	Vehicle	See note	\$ 11,052	See note	See note
24		-	General Liability	-	72,269	-	-
25		-	Umbrella	-	-	-	-
26		-	Workers Comp.	-	42,720	-	-
27		-	Executive Risk	-	10,524	-	-
28		-	Property	-	48,300	-	-
29		-	Other	-	-	-	-
30		-	Well/Fiduciary/Flood	-	8,700	-	-
31							
32		Total			\$ 193,565		
33							
34	2004	See note	Vehicle	See note	\$ 13,224	See note	See note
35		-	General Liability	-	86,783	-	-
36		-	Umbrella	-	-	-	-
37		-	Workers Comp.	-	50,230	-	-
38		-	Executive Risk	-	10,308	-	-
39		-	Property	-	61,668	-	-
40		-	Other	-	-	-	-
41		-	Well/Fiduciary/Flood	-	9,048	-	-
42							
43		Total			\$ 231,261		
44							

Description of any Self Insurance - There is no Self Insurance other than deductibles.

Policies and claims log will be made available.

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Taxes Other Than Income Taxes - Total Company

Line	Year (A)	Type of Tax (B)	Amount Charged to Operating Expense (C)	Amount Charged to Clearing Accounts (D)	Amount Charged to Construction (E)	Other (F)	Total Tax Recorded (G)
1	2001	Real Estate Taxes	\$ 563,504				\$ 563,504
2		FUTA	7,961				7,961
3		FICA	344,091				344,091
4		SUTA	19,399				19,399
5		Franchise Taxes	87,284				87,284
6		Ill. Invested Cap. Tax	784,197				784,197
7		Misc. Other Tax	5,551				5,551
8	Total		1,811,987		-		1,811,987
9							
10	2002	Real Estate Taxes	\$ 605,201				\$ 605,201
11		FUTA	6,743				6,743
12		FICA	359,587				359,587
13		SUTA	23,629				23,629
14		Franchise Taxes	77,310				77,310
15		Ill. Invested Cap. Tax	735,732				735,732
16		Misc. Other Tax	39				39
17	Total		1,808,241		-		1,808,241
18							
19	2003	Real Estate Taxes	\$ 620,537				\$ 620,537
20		FUTA	7,726				7,726
21		FICA	395,143				395,143
22		SUTA	15,539				15,539
23		Franchise Taxes	73,951				73,951
24		Ill. Invested Cap. Tax	699,708				699,708
25		Misc. Other Tax	-				-
26	Total		1,812,604		-		1,812,604
27							
28	2004	Real Estate Taxes	\$ 629,844				\$ 629,844
29		FUTA	7,726				7,726
30		FICA	395,143				395,143
31		SUTA	15,539				15,539
32		Franchise Taxes	75,312				75,312
33		Ill. Invested Cap. Tax	814,488				814,488
34		PR Tax Capitalized	-				-
35	Total		1,938,052		-		1,938,052

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Taxes Other Than Income Taxes - Kankakee Water

Line	Year (A)	Type of Tax (B)	Amount Charged to Operating Expense (C)	Amount Charged to Clearing Accounts (D)	Amount Charged to Construction (E)	Other (F)	Total Tax Recorded (G)
1	2001	Real Estate Taxes	\$ 117,601				\$ 117,601
2		FUTA	3,042				3,042
3		FICA	142,476				142,476
4		SUTA	5,437				5,437
5		Franchise Taxes	81,550				81,550
6		Ill. Invested Cap. Tax	240,511				240,511
7		Misc. Other Tax	-				-
8	Total		590,617				590,617
9							
10	2002	Real Estate Taxes	\$ 147,526				\$ 147,526
11		FUTA	3,052				3,052
12		FICA	155,216				155,216
13		SUTA	10,595				10,595
14		Franchise Taxes	41,565				41,565
15		Ill. Invested Cap. Tax	253,680				253,680
16		Misc. Other Tax	-				-
17	Total		611,634				611,634
18							
19	2003	Real Estate Taxes	\$ 145,680				\$ 145,680
20		FUTA	3,825				3,825
21		FICA	178,518				178,518
22		SUTA	7,598				7,598
23		Franchise Taxes	37,951				37,951
24		Ill. Invested Cap. Tax	241,272				241,272
25		Misc. Other Tax	-				-
26	Total		614,844				614,844
27							
28	2004	Real Estate Taxes	\$ 147,864				\$ 147,864
29		FUTA	3,825				3,825
30		FICA	178,518				178,518
31		SUTA	7,598				7,598
32		Franchise Taxes	38,232				38,232
33		Ill. Invested Cap. Tax	283,944				283,944
34		Misc. Other Tax	-				-
35	Total		659,981				659,981

Period Reported: 2001 - 2004
Prior Year (2002) 12 Mo. Actual

Property Taxes - Total Company

<u>Line</u>	<u>Year</u> <u>(A)</u>	<u>Municipality or Jurisdiction</u> <u>(B)</u>	<u>Operating Expense</u> <u>(C)</u>	<u>Number</u> <u>(D)</u>
1	2001	Total Consumers Illinois Water Company	\$ 563,504	408-0015
2	2002	Total Consumers Illinois Water Company	\$ 605,202	408-0015
3	2003	Total Consumers Illinois Water Company	\$ 620,537	408-0015
4	2004	Total Consumers Illinois Water Company	\$ 629,844	408-0015

ossible:

Period Reported: 2001 - 2004
Prior Year (2002) 12 Mo. Actual

Property Taxes - Kankakee Water Division

<u>Line</u>	<u>Year</u> <u>(A)</u>	<u>Municipality or Jurisdiction</u> <u>(B)</u>	<u>Amount Charged to</u> <u>Operating Expense</u> <u>(C)</u>	<u>Account</u> <u>Number</u> <u>(D)</u>
1	2001	Kankakee County, IL	\$ 117,602	408-0015
2		(Kankakee Water)		
3				
4				
5				
6	2002	Kankakee County, IL	\$ 147,526	408-0015
7		(Kankakee Water)		
8				
9				
10				
11	2003	Kankakee County, IL	\$ 145,680	408-0015
12		(Kankakee Water)		
13				
14				
15				
16	2004	Kankakee County, IL	\$ 147,864	408-0015
17		(Kankakee Water)		

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Local Taxes, Municipal Taxes, and Franchise Taxes - Total Company

Line	Year (A)	Description and Location of Tax (B)	Taxing Authority (C)	Effective Tax Rate (D)	Basis (E)	Total Tax Assessed (F)	Amt. Passed to Customers (G)	Amount Charged to Op. Expenses (H)	ICC Account (I)	Foregone Discounts, Coll./acct Fees (J)	Explanation of Column J (K)
1	2001	Franchise Tax	State of Illinois	0.001	Illinois Capital	\$ 87,284	In Base Rates	\$ 87,284	408	-	N/A
2											
3		Franchise Tax	City of Kankakee	0.01	Revenue	-	0	-			
4						\$ 87,284		\$ 87,284			
5											
6											
7											
8											
9	2002	Franchise Tax	State of Illinois	0.001	Illinois Capital	\$ 77,310	In Base Rates	\$ 77,310	408	-	N/A
10											
11		Franchise Tax	City of Kankakee	0.01	Revenue	-	0	-	408	-	N/A
12						\$ 77,310		\$ 77,310			
13											
14											
15											
16											
17	2003	Franchise Tax	State of Illinois	0.001	Illinois Capital	\$ 73,951	In Base Rates	\$ 73,951	408	-	N/A
18											
19		Franchise Tax	City of Kankakee	0.01	Revenue	-	0	-	408	-	N/A
20						\$ 73,951		\$ 73,951			
21											
22											
23											
24											
25	2004	Franchise Tax	State of Illinois	0.001	Illinois Capital	\$ 75,312	In Base Rates	\$ 75,312	408	-	N/A
26											
27		Franchise Tax	City of Kankakee	0.01	Revenue	-	0	-	408	-	N/A
28						\$ 75,312		\$ 75,312			

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Local Taxes, Municipal Taxes, and Franchise Taxes - Kankakee Water Division

<u>Line</u>	<u>Year</u> <u>(A)</u>	<u>Description and</u> <u>Location of Tax</u> <u>(B)</u>	<u>Taxing</u> <u>Authority</u> <u>(C)</u>	<u>Effective</u> <u>Tax Rate</u> <u>(D)</u>	<u>Basis</u> <u>(E)</u>	<u>Total Tax</u> <u>Assessed</u> <u>(F)</u>	<u>Amt. Passed to</u> <u>Customers</u> <u>(G)</u>	<u>Amount</u> <u>Charged to</u> <u>Op. Expenses</u> <u>(H)</u>	<u>ICC</u> <u>Account</u> <u>(I)</u>	<u>Foregone</u> <u>Discounts,</u> <u>Coll./acct Fees</u> <u>(J)</u>	<u>Explanation</u> <u>of</u> <u>Column J</u> <u>(K)</u>
1	2001	Kankakee Water	City of Kankakee	0.001		\$ 81,550	\$ -	\$ 81,550	408	\$ -	N/A
2		Franchise Taxes									
3			State of Illinois	0.01		<u>-</u>		<u>-</u>			
4						\$ 81,550		\$ 81,550			
5											
6											
7	2002	Kankakee Water	City of Kankakee	0.001		\$ 41,565	\$ -	\$ 41,565	408	\$ -	N/A
8		Franchise Taxes									
9			State of Illinois	0.01		<u>-</u>		<u>-</u>			
10						\$ 41,565		\$ 41,565			
11											
12											
13	2003	Kankakee Water	City of Kankakee	0.001		\$ 37,951	\$ -	\$ 37,951	408	\$ -	N/A
14		Franchise Taxes									
15			State of Illinois	0.01		<u>-</u>	<u>-</u>	<u>-</u>	408	-	N/A
16						\$ 37,951	\$ -	\$ 37,951			
17											
18											
19	2004	Kankakee Water	City of Kankakee	0.001		\$ 38,232	\$ -	\$ 38,232	408	\$ -	N/A
20		Franchise Taxes									
21			State of Illinois	0.01		<u>-</u>	<u>-</u>	<u>-</u>	408	-	N/A
22						\$ 38,232	\$ -	\$ 38,232			

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Schedule

Page

Person Responsible:

3 of 4

J. Schreyer

Period Reported: 2004

Local Taxes, Municipal Taxes, and Franchise Taxes - Total Company

Reconciliation of Taxes Other Than Income at Present Rates for the Test Year
Reflected on C-1 with the Total Test Year Taxes Reflected on C-19, C-20 and C-25.

<u>Line</u>	Reconciliation Items <u>(A)</u>	Amount <u>(B)</u>
1	Property Taxes on C-19, page 1	\$ 629,844
2	Franchise Taxes on C-20	75,312
3		<u>-</u>
4	Total	705,156
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	418,408
8	Invested Capital Tax on C-18	814,488
9		
10		
11		
12		
13		
14		
15		
16	Less: Capitalized Taxes on C-18	<u>-</u>
17		
18	Sub-Total	1,938,052
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	<u>\$ 1,938,052</u>

Period Reported: 2004

Local Taxes, Municipal Taxes, and Franchise Taxes - Kankakee Water Division

Reconciliation of Taxes Other Than Income at Present Rates for the Test Year
 Reflected on C-1 with the Total Test Year Taxes Reflected on C-19, C-20 and C-25.

<u>Line</u>	Reconciliation Items <u>(A)</u>	Amount <u>(B)</u>
1	Property Taxes on C-19 page 2	\$ 147,864
2	Franchise Taxes on C-20 page 2	38,232
3		-
4	Total	186,096
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	189,941
8	Invested Capital Tax on C-18	283,944
9		
10		
11		
12		
13		
14		
15		
16	Less: Capitalized Taxes on C-18	-
17		
18	Sub-Total	659,981
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	\$ 659,981

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Miscellaneous General Expenses
 (Account 675)

Line	Year (A)	Type of Expense and Amount (B)	Total Company (C)	Proposed Rates on Schedule C - 1 (D)	Non-operating Items (E)
1	2004 Projected	Telephone	\$ 138,086	\$ 24,231	NONE
2		Postage	47,256	13,392	
3		Dues	43,210	11,292	
4		Charitable Contributions	103,575	49,750	
5		Heating Fuel	120,805	44,346	
6		Tank Painting & Intake Amortization	165,852	64,581	
7		Bank and Trustee Fees	77,208		
8		Capitalized Benefits	(710,869)	(161,702)	
9		Miscellaneous Other	<u>381,005</u>	<u>181,625</u>	
10		Total:	\$ 366,128	\$ 227,515	
11					
12					
13	2003 Projected	Telephone	\$ 134,063		
14		Postage	45,876		
15		Dues	41,936		
16		Charitable Contributions	100,000		
17		Heating Fuel	117,451		
18		Tank Painting & Intake Amortization	146,389		
19		Bank and Trustee Fees	74,952		
20		Capitalized Benefits	(983,574)		
21		Miscellaneous Other	<u>369,966</u>		
22		Total:	\$ 47,059		
23					
24					
25	2002	Telephone	\$ 183,094		
26		Postage	65,860		
27		Dues	80,785		
28		Charitable Contributions	87,713		
29		Heating Fuel	69,107		
30		Tank Painting & Intake Amortization	134,994		
31		Bank and Trustee Fees	81,309		
32		Capitalized Benefits	(969,893)		
33		Miscellaneous Other	<u>431,190</u>		
34		Total:	\$ 164,159		
35					
36					
37	2001	Telephone	\$ 209,806		
38		Postage	52,029		
39		Dues	61,839		
40		Charitable Contributions	90,507		
41		Heating Fuel	115,320		
42		Tank Painting & Intake Amortization	126,216		
43		Bank and Trustee Fees	39,320		
44		Capitalized Benefits	(581,357)		
45		Miscellaneous Other	<u>376,963</u>		
46		Total:	\$ 490,643		

Period Reported: 2002 - 2004
 Prior Year (2002) 12 Mo. Actual

Cost Savings Programs - Total Company

Line	Title (A)	Description (B)	Date of Implementation (C)	Initial Implementation Start-up Costs (D)	Costs to be Incurred-2002 (E)	Costs to be Incurred-2003 (F)	Costs to be Incurred-2004 (G)	Savings to be Incurred-2002 (H)	Savings to be Incurred-2003 (I)	Savings to be Incurred-2004 (J)
1		NONE OF THE TYPE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		DESCRIBED								
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										

Applicable only if costs proposed to be recorded in test year.

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Miscellaneous Operating Revenue - Total Company

Line	ICC Acct # (A)	Account Description (B)	2001 (C)	2002 (D)	Proj. 2003 (E)	Proj. 2004 (F)
1	470	Forfeited Discounts	\$ 223,112	\$ 199,554	\$ 201,817	\$ 203,178
2						
3	471	Misc. Service Revenues	8,322	44,787	40,178	43,557
4	471	QUIPS Revenue	-	217,359	836,802	553,082
5	472	Rents from Water Property	8,157	1,290	2,472	1,290
6						
7	474	Other Water Revenues	315,838	102,209	79,011	99,128
8						
9	475	Other Systems Revenues	<u>514,486</u>	<u>431,956</u>	<u>465,071</u>	<u>460,798</u>
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	<u>\$ 1,069,915</u>	<u>\$ 997,156</u>	<u>\$ 1,625,351</u>	<u>\$ 1,361,033</u>

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Miscellaneous Operating Revenue - Kankakee Water Division

Line	ICC Acct # (A)	Account Description (B)	2001 (C)	2002 (D)	Proj. 2003 (E)	Proj. 2004 (F)
1	470	Forfeited Discounts	\$ 65,896	\$ 38,570	\$ 42,056	\$ 38,570
2						
3	471	Misc. Service Revenues	-	29,606	30,326	29,606
4	471	QUIPS Revenue		111,373	501,309	-
5	472	Rents from Water Property	-	-	-	-
6						
7	474	Other Water Revenues	<u>236,619</u>	<u>52,589</u>	<u>49,951</u>	<u>53,566</u>
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	<u>\$ 302,515</u>	<u>\$ 232,138</u>	<u>\$ 623,642</u>	<u>\$ 121,742</u>

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Schedule C - 25
Page 1 of 1
Person Responsible: [J. Schreyer](#)

Period Reported: 2004

Add-On Taxes

Line
1 **There are no Add-On Taxes for Kankakee Water Division in revenue or expenses.**

Period Reported: 2001 - 2004
 Prior Year (2002) 12 Mo. Actual

Amortization of Deferred Charges - Total Company

Line	Description (A)	Time Period Charges Recorded (B)	Amortization Period (C)	Authorizing ICC Docket #s (D)	Balance at 1/1/2001 (E)	Balance at 12/31/2001 (F)
1	Tank Painting	Various	*	Various	*	\$ 1,066,858
2	Rate Case	-	-	-	-	902,233
3	Intake Cleaning	-	11/01-10/06	-	-	61,508
4	Plant Acq. Adjustment	-	-	-	-	151,488
5						<u>\$ 2,182,087</u>
6						\$ 1,695,553
7						
8		Balance at	Balance at	Balance at		
9		12/31/2002	12/31/2003	12/31/2004		
10		(G)	(H)	(I)		
11	Tank Painting	\$ 817,211	\$ 804,658	\$ 1,044,395		
12	Rate Case	299,078	88,868	514		
13	Intake Cleaning	53,051	39,212	25,372		
14	Plant Acq. Adjustment	<u>140,664</u>	<u>135,252</u>	<u>183,737</u>		
15		\$ 1,256,953	\$ 1,028,778	\$ 1,228,646		
16						
17						
18		Amortization	Amortization	Amortization	Amortization	
19		Expense	Expense	Expense	Expense	
20		2001	2002	2003	2004	
21		(K)	(L)	(M)	(N)	
22	Tank Painting	\$ 125,191	\$ 127,562	\$ 132,553	\$ 152,013	
23	Rate Case	362,993	245,143	210,210	88,354	
24	Intake Cleaning	1,025	7,432	13,839	13,839	
25	Plant Acq. Adjustment	<u>5,412</u>	<u>5,412</u>	<u>5,412</u>	<u>(48,485)</u>	
26		\$ 493,596	\$ 378,117	\$ 348,175	\$ 191,882	
27						

* Consumers Illinois Water Company has many deferrals currently being amortized. A complete listing of all deferrals will be made available.

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 03-0187

Schedule
Page
Person Responsible:

C - 26
2 of 2
J. Schreyer

Period Reported: 2001 - 2004
Prior Year (2002) 12 Mo. Actual

Amortization of Deferred Charges - Kankakee Water Division

Line	Description (A)	Time Period Charges Recorded (B)	Amortization Period (C)	Authorizing ICC Docket #s (D)	Balance at 1/1/01 (E)	Balance at 12/31/2001 (F)
1	Tank Painting	Various	*	Various	*	\$ 348,300
2	Rate Case	-	-	-	-	217,518
3	Intake Cleaning	2001	11/01-10/06			61,508
4	Total					\$ 627,326
5						\$ 467,439
6						
7						
8		Balance at	Balance at	Balance at		
9		12/31/2002	12/31/2003	12/31/2004		
10		(G)	(H)	(I)		
11	Tank Painting	\$ 252,594	\$ 204,330	\$ 302,338		
12	Rate Case	68,772	35,760	2,748		
13	Intake Cleaning	53,051	39,212	25,372		
14	Total	\$ 374,417	\$ 279,302	\$ 330,458		
15						
16						
17						
18		Amortization	Amortization	Amortization	Amortization	
19		Expense	Expense	Expense	Expense	
20		2001	2002	2003	2004	
21		(J)	(K)	(L)	(M)	
22	Tank Painting	\$ 46,233	\$ 52,579	\$ 48,264	\$ 50,742	
23	Rate Case	116,824	33,011	33,012	33,012	2004 Excludes rate case adjustment
24	Intake Cleaning	1,025	7,432	13,839	13,839	
25	Total	\$ 164,082	\$ 93,022	\$ 95,115	\$ 97,594	
26						
27						

* Consumers Illinois Water Company has many deferrals currently being amortized. A complete listing of all deferrals will be made available.

Period Reported: 2004

Competitive Services

<u>Line</u>		
1	Description:	The Company performs Wastewater Billing and Lab Testing Services
2		
3		
4		
5	Beginning Date:	Ongoing

Period Reported: 2004

Non-Utility Operations

<u>Line</u>	Description:	
1		Various Merchandising, Jobbing and Contract Work
2		
3		
4		
5	Beginning Date:	Ongoing