

Consumers Illinois Water Company :
: **03-0403**
General increase in water rates for :
the Kankakee Water Division. :

ADMINISTRATIVE LAW JUDGE'S RULING

Submitted By: Jack Schreyer, Manager of Rates (610) 645-4237

**285.7005 Schedule G-1: Comparison of Prior Forecasts to Actual Data-Prior
Three Years**

Work papers supporting Schedule G-1 shall include:

- 1) The original, and all amendments, of operating and capital budgets or forecasts for each of the three consecutive years immediately preceding the test year and those in support of the test year; and
- 2) A budget manual or formalized budget guidelines and procedures used to develop the utility's most recent budget. Section 285.7005.

The Company needs to provide the work papers supporting Schedule G-1.

Answer:

Attached please find supporting workpaper Schedule WP-G1.

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 03-0187

Proposed Test Year Period: Future
Period Reported: 2000 - 2002 & 2004
Prior Year (2002) 12 Mo. Actual

Workpaper
Page
Person Responsible:

WP-G1
1 of 1
J. Schreyer

Revised

Comparison of Prior Forecasts to Actual Data - Prior Three Years

Supporting Workpaper

Line

1 The budgeted amounts reflected on Schedule G-1 are the original as well as final budgets utilized for the years 2000 - 2002.
2
3
4 Kankakee Division test year 2004 operating and capital budget projections can be found on the following schedules:
5
6 2004 Capital Budget: Schedule B-5, page 1 of 3, column H.
7
8 2004 Operating Budget: Schedule C-4, page 3 of 4, column K.
9
10
11
12
13
14 Budget guidelines used to develop the utility's most recent budget are provided as part of Jack Schreyer's direct testimony. Please see CIWC Exhibit 2.2.

Proposed Test Year Period: Future
 Period Reported: 2001

Comparison of Prior Forecasts to Actual Data - Prior Three Years

Revised

Supporting Workpaper - Original Kankakee Budgets used in Prior Rate Case Docket Number 00-0337

Line	Account # (A)	Account Description (B)	Kankakee 2001 Total (C)
1	460-474	Total Operating Revenues	\$ 8,482,994
2	601	Salaries & Wages, Employees	1,461,655
3	603	Salaries & Wages, Officers	76,584
4	604	Employee Pensions & Benefits	405,332
5	615 & 616	Purchased Power & Fuel for Power Prod.	387,366
6	618	Chemicals	287,252
7	620	Materials & Supplies	148,910
8	631	Contractual Services - Engineering	-
9	632	Contractual Services - Accounting	-
10	633	Contractual Services - Legal	61,578
11	634	Contractual Services - Management	1,019,210
12	635 & 636	Contractual Services - Other	490,683
13	641 - 642	Lease Expense	28,422
14	650	Transportation Expense	86,179
15	656 - 659	Insurance Expense	122,433
16	666 & 667	Regulatory Commission Exp. Amortization	126,209
17	670	Bad Debt Expense	66,265
18	675	Miscellaneous Expense	104,715
19		O & M Expenses	4,871,773
20	403	Depreciation Expenses	1,212,716
21	406	Amortization of Utility Plant Acquisition Adjust.	-
22	407	Amortization - Transaction Costs (Below Line)	-
23	408	Taxes Other Than Income	549,041
24		Income Taxes - Current Federal	250,617
25		Income Taxes - Current State	55,389
26		Deferred Federal Income Taxes	-
27	409 - 411	Deferred State Income Taxes	-
28	409 - 411	Provision for Deferred Income Taxes - Credit	-
29		Amortization of I. T. C. - Federal	(20,670)
30		Amortization of I. T. C. - State	(612)
31		Utility Operating Expenses	\$ 6,918,254
32		Utility Operating Income	\$ 1,564,740
33		Gains (Losses) from Disposition of Utility Property (Net)	\$ -
34	419,421,426	Total Utility Operating Income	\$ 1,564,740
35	409	<u>Other Income and Deductions:</u>	
36		Interest and Dividend Income	5,456
37	420,427-429	Allowance for Funds Used During Construction	-
38		Non-Utility Income	13,008
39		Miscellaneous Non-Utility Expenses	(46,511)
40		Non-Operating Income Taxes	13,290
41		Amortization of Pre-1971 I. T. C.	-
42		Total Other Income and Deductions	(14,757)
43		<u>Debt Expense:</u>	
44		Interest Expense	1,098,340
45		Amortization of Debt Discount and Expense	26,981
46		Amortization of Premium on Debt	4,194
47		Total Debt Expense	\$ 1,129,515
48		NET INCOME	\$ 420,468
49			
50		Capital Budget	\$ 1,151,705