**Section 285.3005 Schedule C-1: Jurisdictional Operating Income Summary**

a) Schedule C-1 shall present, by ICC Account with appropriate subtotals, data for the jurisdiction for which a rate increase is requested for the test year. Where rates are being sought for more than one type of utility service (e.g., electric and gas, water and sewer) or different rates are being sought for different service areas (e.g., district, division), a separate Schedule C-1 shall be provided for each utility service type and/or service area.

b) The presentation of the operating income statement shall include ICC Account number, the account description, the unadjusted total company balance at present rates, the total of all adjustments, the jurisdictional balance at present rates, the requested rate increase, and the jurisdictional pro forma at proposed rates. The source for the unadjusted balance at present rates shall be the general ledger for a historical test year or the utility's forecast for a future test year (see 83 Ill. Adm. Code 287). The jurisdictional balance for each item shall represent the amount attributable to the provision of services to jurisdictional customers.

c) Information provided by major categories shall include, but is not limited to, the following:

1) Operating revenue;

2) Operation and maintenance expenses;

3) Depreciation expense;

4) Taxes other than income;

5) Federal income taxes;

6) State income taxes;

7) Total operating expenses; and

8) Income available from jurisdictional operations.