

ILLINOIS-AMERICAN WATER COMPANY
VALLEY VIEW SERVICE DISTRICT
Calculation of Purchased Sewage Charges
December, 2007

| | | | |
|---|----------------------|-----------------|--|
| 1. Estimated cost of purchased sewage treatment charges for base period (April through December) | | | |
| Estimated treated volume from Exhibit C1. | 274,596 | | |
| Rate per 1,000 gals from Exhibit B. | 1.0938 | | |
| Total estimated base period treatment costs | <u>\$ 300,342.30</u> | | |
| 2. Number of billing units to be billed to customers during base period (April through December) | | | |
| Billing units for base period from Exhibit C | 23,929.50 | | |
| 3. Average charge for purchased sewage treatment per 1,000 gallons | | | |
| Estimated base period treatment costs (from 1. Above) | \$ 300,342.30 | | |
| Year two of 2006 three-year amortization | \$ 48,108.00 | | |
| Utility-determined reconciliation component | 44,712 | | |
| Commission-ordered adjustment component. | <u>0</u> | | |
| Total costs for recovery | \$ 393,162.30 | | |
| Divided by: Total billing units during base period (from 1. Above) | <u>274,596</u> | | |
| Total cost per 1,000 gallons | | <u>\$ 1.432</u> | |
| 4. Total residential average estimated monthly water usage for base period. | | | |
| Total treated volume from Exhibit C. | 274,596 | | |
| Less: Large commercial usage from Exhibit C. | <u>12,611</u> | | |
| Total treated for residential | 261,985 | | |
| Divided by: Billing units for base period from Exhibit C. | <u>23,929.50</u> | | |
| Average monthly water treatment per residential customer | | <u>10.95</u> | |
| 5. Residential monthly treatment charge | | | |
| Average monthly water treatment per residential customer (1,000 gallons) | 10.95 | | |
| Times: Total cost per 1000 gallons | <u>\$ 1.432</u> | | |
| Residential monthly sewage treatment charge | | <u>\$ 15.68</u> | |
| Multi-unit monthly sewage treatment charge (.85 X residential rate) | | <u>\$ 13.33</u> | |
| 6. Large commercial rate: | | | |
| Large commercial usage from 4. above | 12,611 | | |
| Total cost per 1,000 gallons | <u>\$ 1.432</u> | | |
| Total cost for large commercial usage | | 18,058.95 | |
| Less: base charge (35 customers, 9 months) | | <u>4,939.20</u> | |
| Total recovery from usage rate | | 13,119.75 | |
| Divided by: total commercial usage | | <u>12,611</u> | |
| Usage rate for large commercial customers | | <u>\$ 1.04</u> | |

ILLINOIS-AMERICAN WATER COMPANY
VALLEY VIEW SERVICE DISTRICT
 Purchased Sewage Costs
 December, 2007

| Description | Rate Per 1,000 gal |
|--|--------------------------|
| <u>Purchased sewage treatment charge:</u> | |
| Glenbard Plant Rate | \$ 0.84503 |
| S. Reg. Interceptor Rate | <u>\$ 0.24873</u> |
| Total purchased sewage treatment cost | <u><u>\$ 1.09376</u></u> |

Source: **Billing Invoices.**

ILLINOIS-AMERICAN WATER COMPANY
VALLEY VIEW SERVICE DISTRICT
 Summary of Customers by Month
 December, 2007

| Month | Number of Residential Customers (A) | Number of Multi-Unit Customers (B) | Equivalent Customers (A + .85*B) |
|----------------|-------------------------------------|------------------------------------|----------------------------------|
| 2007 January | 2,498 | 190 | 2,659.50 |
| 2007 February | 2,493 | 190 | 2,654.50 |
| 2007 March | 2,494 | 190 | 2,655.50 |
| 2007 April | 2,497 | 190 | 2,658.50 |
| 2007 May | 2,496 | 190 | 2,657.50 |
| 2007 June | 2,502 | 190 | 2,663.50 |
| 2007 July | 2,496 | 190 | 2,657.50 |
| 2007 August | 2,497 | 190 | 2,658.50 |
| 2007 September | 2,497 | 190 | 2,658.50 |
| 2007 October | 2,497 | 190 | 2,658.50 |
| 2007 November | 2,497 | 190 | 2,658.50 |
| 2007 December | 2,497 | 190 | 2,658.50 |
| Total: | <u>29,961</u> | <u>2,280</u> | <u>31,899.00</u> |

Source: Stat 10 Report, District Code 0959, Line Item R2111 for Residential;
 Special Report for Multi-Unit Customers.

ILLINOIS-AMERICAN WATER COMPANY
VALLEY VIEW SERVICE DISTRICT
Summary of Treated Sewage by Month
December, 2007

| Month | Usage of Large Commercial Customers (1,000 gals) | Amount of Sewage Flows to Village of Glen Ellyn |
|----------------|--|---|
| 2007 January | 1,258 | 38,879 |
| 2007 February | 1,292 | 24,377 |
| 2007 March | 1,290 | 49,410 |
| 2007 April | 1,254 | 32,704 |
| 2007 May | 1,034 | 27,195 |
| 2007 June | 1,526 | 36,847 |
| 2007 July | 1,264 | 38,808 |
| 2007 August | 3,339 | 37,750 |
| 2007 September | 0 | 36,411 |
| 2007 October | 2,902 | 20,604 |
| 2007 November | 0 | 18,067 |
| 2007 December | 1,292 | 25,286 |
| Total: | <u>16,451</u> | <u>386,338</u> |

Source: Stat 10 Report, Code R2210; Glen Ellyn invoices for Sewage Flows.

ILLINOIS-AMERICAN WATER COMPANY
VALLEY VIEW SERVICE DISTRICT
 Five Year Average of Sewage Flows
 December, 2007

| | 2007 | 2006 | 2005 | 2004 | 2003 | Average |
|-------------------|-------------|-------------|-------------|-------------|-------------|----------------|
| Jan | 38,879 | 38,677 | 32,190 | 23,525 | 20,528 | 30,760 |
| Feb | 24,377 | 25,402 | 34,337 | 30,414 | 18,490 | 26,604 |
| Mar | 49,410 | 31,376 | 29,361 | 24,931 | 28,420 | 32,700 |
| Apr | 32,704 | 27,808 | 27,912 | 27,375 | 33,388 | 29,837 |
| May | 27,195 | 31,925 | 19,220 | 31,697 | 27,233 | 27,454 |
| Jun | 36,847 | 36,678 | 15,226 | 35,530 | 23,907 | 29,638 |
| Jul | 38,808 | 29,195 | 27,895 | 26,817 | 30,411 | 30,625 |
| Aug | 37,750 | 28,909 | 28,555 | 24,625 | 33,046 | 30,577 |
| Sep | 36,411 | 37,873 | 25,934 | 24,375 | 22,556 | 29,430 |
| Oct | 20,604 | 49,071 | 26,204 | 26,448 | 21,249 | 28,715 |
| Nov | 18,067 | 44,287 | 28,060 | 34,885 | 34,885 | 32,037 |
| Dec | 25,286 | 59,166 | 32,177 | 32,393 | 32,393 | 36,283 |
| | 386,338 | 440,366 | 327,071 | 343,015 | 326,506 | 364,659 |
| Average Apr - Dec | 273,672 | 344,912 | 231,183 | 264,145 | 259,068 | 274,596 |

ILLINOIS-AMERICAN WATER COMPANY
VALLEY VIEW SERVICE DISTRICT
 Summary of Purchased Sewage Treatment Costs and Cost Recovery
 December, 2007

| Month | (A) Actual Cost of Sewage Treatment Purchased | (B) Cost Recovery via Cost Recovery Supply Charge | (A - B) Monthly Unrecovered (Overrecovered) Supply Charge Cost | Cumulative Unrecovered (Overrecovered) Supply Charge Cost |
|---|---|--|---|---|
| Balance forwarded from prior year: | | | | <u>\$ 48,108</u> |
| 2007 January | \$ 51,746 | \$ 25,235 | \$ 26,511 | \$ 74,619 |
| 2007 February | 32,444 | 21,693 | 10,751 | 85,370 |
| 2007 March | 65,762 | 21,695 | 44,067 | 129,437 |
| 2007 April | 43,527 | 25,000 | 18,527 | 147,964 |
| 2007 May | 28,988 | 43,750 | (14,762) | 133,202 |
| 2007 June | 39,277 | 45,958 | (6,681) | 126,521 |
| 2007 July | 42,447 | 45,821 | (3,374) | 123,147 |
| 2007 August | 41,289 | 84,379 | (43,090) | 80,057 |
| 2007 September | 39,825 | 7,555 | 32,270 | 112,327 |
| 2007 October | 22,536 | 84,187 | (61,651) | 50,676 |
| 2007 November | 19,761 | 7,595 | 12,166 | 62,842 |
| 2007 December | <u>27,657</u> | <u>45,787</u> | <u>(18,130)</u> | <u>44,712</u> |
| Total | <u>\$ 455,259</u> | <u>\$ 458,655</u> | <u>\$ (3,396)</u> | <u>\$ 44,712</u> |
| Unrecovered (Overrecovered) treatment charges | | | | <u>\$ 44,712</u> |
| Utility-determined reconciliation component | | | | <u>\$ 44,712</u> |