

ILLINOIS-AMERICAN WATER COMPANY
Docket No. _____
Summary of Utility Proposed Adjustments to Operating Income
Period Reported: January 2010 through December 2010

Section 285.3010
Schedule C-2
Page 1 of 12
Witness Responsible: Rich Kerckhove

Exhibit No. 16.00
Total Company
Workpaper Reference: _____

Line No.	Description	Test Year Dec-2010	Rate Case Expense	Steel Structure Maintenance Amortization	UPAA Amortization	Net Negative Salvage	QIP Revenues	Depreciation
1	Operating Revenue	\$ 202,312,542	\$ -	\$ -	\$ -	\$ -	\$ (518,300)	\$ -
2	O & M Expenses							
3	Labor	24,821,998	-	-	-	-	-	-
4	Purchased Water	21,305,628	-	-	-	-	-	-
5	Fuel and power	9,909,889	-	-	-	-	-	-
6	Chemicals	8,946,840	-	-	-	-	-	-
7	Waste disposal	2,293,264	-	-	-	-	-	-
8	Bus. Support Serv. - Serv. Co.	22,015,202	-	-	-	-	-	-
9	Group insurance	6,866,573	-	-	-	-	-	-
10	Pensions	4,184,706	-	-	-	-	-	-
11	Regulatory expense	1,029,289	503,388	-	-	-	-	-
12	Insurance - other	4,164,097	-	-	-	-	-	-
13	Customer accounting	3,962,608	-	-	-	-	-	-
14	Rents	1,183,926	-	-	-	-	-	-
15	General office expense	2,060,788	-	-	-	-	-	-
16	Maintenance - other	18,882,599	-	273,758	-	(10,917,855)	-	-
17	Miscellaneous	9,846,289	-	-	-	-	-	-
18	Total O & M Expense	141,473,696	503,388	273,758	-	(10,917,855)	-	-
19	Depreciation & Amortization	31,300,129	-	-	(727,044)	-	-	8,975,118
20	Taxes Other Than Income	12,311,403	-	-	-	-	-	-
21	Current Federal taxes	(3,790,802)	(166,574)	(90,588)	240,579	3,612,713	(171,506)	(2,969,864)
22	Current State taxes	(450,412)	(27,470)	(14,940)	39,676	595,814	(28,284)	(489,792)
23	Deferred Federal taxes	2,134,149	-	-	-	-	-	-
24	Deferred State taxes	189,644	-	-	-	-	-	-
25	Total Operating Expenses	183,167,808	309,344	168,230	(446,789)	(6,709,328)	(199,790)	5,515,462
26	Utility Operating Income	\$ 19,144,734	\$ (309,344)	\$ (168,230)	\$ 446,789	\$ 6,709,328	\$ (318,510)	\$ (5,515,462)
27	Exhibit Reference	6.00	5.00	6.00	6.00	6.00	6.00	6.00
28	Schedule Reference	C-2	C-2.1	C-2.2	C-2.3	C-2.4	C-2.5	C-2.6

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Line No.	Description	Property Tax Correction	Unaccounted For Water	Purchased Water and Waste Water Effects	Budgeted Revenue Adjustment	Invested Capital Tax	Incentive Plan Adjustment	Change to Monthly Billing	Other Income Tax Effects	Total Adjustments	Present Rates
1	Operating Revenue	\$ -	\$ -	\$ (20,861,254)	\$ 941,569	\$ -	\$ -	\$ -	\$ -	\$ (20,437,985)	\$ 181,874,557
2	O & M Expenses										
3	Labor	-	-	-	-	-	(593,664)	177,548	-	(416,116)	24,405,882
4	Purchased Water	-	-	(21,305,628)	-	-	-	-	-	(21,305,628)	-
5	Fuel and power	-	(197,270)	-	-	-	-	-	-	(197,270)	9,712,619
6	Chemicals	-	(256,451)	-	-	-	-	-	-	(256,451)	8,690,390
7	Waste disposal	-	-	(799,873)	-	-	-	-	-	(799,873)	1,493,391
8	Bus. Support Serv. - Serv. Co.	-	-	-	-	-	(1,423,968)	-	-	(1,423,968)	20,591,234
9	Group insurance	-	-	-	-	-	-	43,040	-	43,040	6,909,613
10	Pensions	-	-	-	-	-	-	15,909	-	15,909	4,200,615
11	Regulatory expense	-	-	-	-	-	-	-	-	503,388	1,532,677
12	Insurance - other	-	-	-	-	-	-	9,945	-	9,945	4,174,041
13	Customer accounting	-	-	-	-	-	-	74,030	-	74,030	4,036,638
14	Rents	-	-	-	-	-	-	-	-	-	1,183,926
15	General office expense	-	-	-	-	-	-	-	-	-	2,060,788
16	Maintenance - other	-	-	-	-	-	-	-	-	(10,644,097)	8,238,502
17	Miscellaneous	-	-	-	-	-	-	17,014	-	17,014	9,863,302
18	Total O & M Expense	-	(453,721)	(22,105,501)	-	-	(2,017,632)	337,486	-	(34,380,077)	\$107,093,619
19	Depreciation & Amortization	-	-	-	-	-	-	-	-	8,248,074	39,548,203
20	Taxes Other Than Income	32,444	-	-	-	142,509	-	-	-	174,953	12,486,356
21	Current Federal taxes	-	150,136	411,721	311,565	(47,159)	667,633	(111,674)	5,382,820	7,219,802	3,429,000
22	Current State taxes	-	24,761	67,901	51,382	(7,775)	110,107	(18,418)	359,450	662,412	212,000
23	Deferred Federal taxes	-	-	-	-	-	-	-	(4,769,067)	(4,769,067)	(2,634,918)
24	Deferred State taxes	-	-	-	-	-	-	-	(331,592)	(331,592)	(141,948)
25	Total Operating Expenses	32,444	(278,824)	(21,625,879)	362,947	87,575	(1,239,892)	207,394	641,611	(23,175,496)	159,992,312
26	Utility Operating Income	\$ (32,444)	\$ 278,824	\$ 764,625	\$ 578,622	\$ (87,575)	\$ 1,239,892	\$ (207,394)	\$ (641,611)	\$ 2,737,511	\$ 21,882,245
27	Exhibit Reference	6.00	6.00	6.00	6.00	6.00	6.00	6.00	12.0		
28	Schedule Reference	C-2.7	C-2.8	C-2.9	C-2.10	C-2.11	C-2.12	C-2.13	C-5		

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Exhibit No. 16.00
Zone 1
Workpaper Reference: _____

Line No.	Description	Test Year Dec-2010	Rate Case Expense	Steel Structure Maintenance Amortization	UPAA Amortization	Net Negative Salvage	QIP Revenues	Depreciation
1	Operating Revenue	\$ 136,552,633	\$ -	\$ -	\$ -	\$ -	\$ (518,300)	\$ -
2	O & M Expenses							
3	Labor	18,723,426	-	-	-	-	-	-
4	Purchased Water	439,952	-	-	-	-	-	-
5	Fuel and power	8,142,784	-	-	-	-	-	-
6	Chemicals	8,654,044	-	-	-	-	-	-
7	Waste disposal	996,132	-	-	-	-	-	-
8	Bus. Support Serv. - Serv. Co.	16,982,519	-	-	-	-	-	-
9	Group insurance	5,254,234	-	-	-	-	-	-
10	Pensions	3,221,698	-	-	-	-	-	-
11	Regulatory expense	793,993	388,313	-	-	-	-	-
12	Insurance - other	3,212,190	-	-	-	-	-	-
13	Customer accounting	2,881,488	-	-	-	-	-	-
14	Rents	603,659	-	-	-	-	-	-
15	General office expense	1,271,058	-	-	-	-	-	-
16	Maintenance - other	13,677,780	-	113,089	-	(8,422,021)	-	-
17	Miscellaneous	6,950,853	-	-	-	-	-	-
18	Total O & M Expense	91,805,811	388,313	113,089	-	(8,422,021)	-	-
19	Depreciation & Amortization	19,027,115	-	-	13,380	-	-	8,731,953
20	Taxes Other Than Income	9,469,463	-	-	-	-	-	-
21	Current Federal taxes	(2,924,223)	(128,495)	(37,423)	(4,428)	2,786,843	(171,506)	(2,889,400)
22	Current State taxes	(347,448)	(21,190)	(6,171)	(730)	459,610	(28,284)	(476,523)
23	Deferred Federal taxes	1,646,282	-	-	-	-	-	-
24	Deferred State taxes	146,291	-	-	-	-	-	-
25	Total Operating Expenses	118,823,292	238,628	69,495	8,222	(5,175,568)	(199,790)	5,366,030
26	Utility Operating Income	\$ 17,729,341	\$ (238,628)	\$ (69,495)	\$ -	\$ 5,110,775	\$ (318,510)	\$ (5,366,030)
27	Exhibit Reference	6.00	5.00	6.00	6.00	6.00	6.00	6.00
28	Schedule Reference	C-2	C-2.1	C-2.2	C-2.3	C-2.4	C-2.5	C-2.6

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Exhibit No. 16.00
Zone 1
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Line No.	Description	Property Tax Correction	Unaccounted For Water	Purchased Water and Waste Water Effects	Budgeted Revenue Adjustment	Invested Capital Tax	Incentive Plan Adjustment	Change to Monthly Billing	Other Income Tax Effects	Total Adjustments	Present Rates
1	Operating Revenue	\$ -	\$ -	\$ (458,826)	\$ 574,479	\$ -	\$ -	\$ -	\$ -	\$ (402,646)	\$ 136,149,986
2	O & M Expenses										
3	Labor	-	-	-	-	-	(493,760)	154,364	-	(339,395)	18,384,031
4	Purchased Water	-	-	(439,952)	-	-	-	-	-	(439,952)	-
5	Fuel and power	-	(194,656)	-	-	-	-	-	-	(194,656)	7,948,128
6	Chemicals	-	(256,166)	-	-	-	-	-	-	(256,166)	8,397,878
7	Waste disposal	-	-	-	-	-	-	-	-	-	996,132
8	Bus. Support Serv. - Serv. Co.	-	-	-	-	-	(1,098,448)	-	-	(1,098,448)	15,884,070
9	Group insurance	-	-	-	-	-	-	37,420	-	37,420	5,291,654
10	Pensions	-	-	-	-	-	-	13,832	-	13,832	3,235,530
11	Regulatory expense	-	-	-	-	-	-	-	-	388,313	1,182,306
12	Insurance - other	-	-	-	-	-	-	8,646	-	8,646	3,220,836
13	Customer accounting	-	-	-	-	-	-	72,155	-	72,155	2,953,643
14	Rents	-	-	-	-	-	-	-	-	-	603,659
15	General office expense	-	-	-	-	-	-	-	-	-	1,271,058
16	Maintenance - other	-	-	-	-	-	-	-	-	(8,308,932)	5,368,847
17	Miscellaneous	-	-	-	-	-	-	14,792	-	14,792	6,965,645
18	Total O & M Expense	-	(450,822)	(439,952)	-	-	(1,592,208)	301,210	-	(10,102,392)	81,703,419
19	Depreciation & Amortization	-	-	-	-	-	-	-	-	8,745,333	27,772,448
20	Taxes Other Than Income	32,444	-	-	-	109,931	-	-	-	142,375	9,611,838
21	Current Federal taxes	-	149,177	(6,245)	190,096	(36,379)	526,860	(99,670)	5,598,793	5,878,223	2,954,000
22	Current State taxes	-	24,603	(1,030)	31,349	(5,997)	86,891	(16,438)	516,358	562,448	215,000
23	Deferred Federal taxes	-	-	-	-	-	-	-	(3,678,856)	(3,678,856)	(2,032,574)
24	Deferred State taxes	-	-	-	-	-	-	-	(255,790)	(255,790)	(109,499)
25	Total Operating Expenses	-	(277,042)	(447,227)	221,445	67,555	(978,457)	185,102	2,180,505	1,291,341	120,114,632
26	Utility Operating Income	\$ -	\$ 277,042	\$ (11,598)	\$ 353,034	\$ (67,555)	\$ 978,457	\$ (185,102)	\$ (2,180,505)	\$ (1,693,987)	\$ 16,035,354
27	Exhibit Reference	6.00	6.00	6.00	6.00	6.00	6.00	6.00	12.0		
28	Schedule Reference	C-2.7	C-2.8	C-2.9	C-2.10	C-2.11	C-2.12	C-2.13	C-5		

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Exhibit No. 16.00
Chicago Metro - Water
Workpaper Reference: _____

Line No.	Description	Test Year Dec-2010	Rate Case Expense	Steel Structure Maintenance Amortization	UPAA Amortization	Net Negative Salvage	QIP Revenues	Depreciation
1	Operating Revenue	\$ 45,087,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	O & M Expenses							
3	Labor	4,073,474	-	-	-	-	-	-
4	Purchased Water	20,865,675	-	-	-	-	-	-
5	Fuel and power	271,917	-	-	-	-	-	-
6	Chemicals	29,588	-	-	-	-	-	-
7	Waste disposal	-	-	-	-	-	-	-
8	Bus. Support Serv. - Serv. Co.	3,481,204	-	-	-	-	-	-
9	Group insurance	1,059,914	-	-	-	-	-	-
10	Pensions	647,841	-	-	-	-	-	-
11	Regulatory expense	95,813	46,859	-	-	-	-	-
12	Insurance - other	387,620	-	-	-	-	-	-
13	Customer accounting	742,518	-	-	-	-	-	-
14	Rents	554,394	-	-	-	-	-	-
15	General office expense	482,469	-	-	-	-	-	-
16	Maintenance - other	3,031,799	-	126,468	-	(1,016,308)	-	-
17	Miscellaneous	1,622,396	-	-	-	-	-	-
18	Total O & M Expense	37,346,624	46,859	126,468	-	(1,016,308)	-	-
19	Depreciation & Amortization	6,974,858	-	-	(234,408)	-	-	(302,007)
20	Taxes Other Than Income	1,701,549	-	-	-	-	-	-
21	Current Federal taxes	(352,874)	(15,506)	(41,848)	77,566	336,296	-	99,933
22	Current State taxes	(41,927)	(2,557)	(6,902)	12,792	55,462	-	16,482
23	Deferred Federal taxes	198,661	-	-	-	-	-	-
24	Deferred State taxes	17,653	-	-	-	-	-	-
25	Total Operating Expenses	45,844,545	28,796	77,718	(144,050)	(624,550)	-	(185,592)
26	Utility Operating Income	\$ (757,513)	\$ (28,796)	\$ (77,718)	\$ 144,050	\$ 624,550	\$ -	\$ 185,592
27	Exhibit Reference	6.00	5.00	6.00	6.00	6.00	6.00	6.00
28	Schedule Reference	C-2	C-2.1	C-2.2	C-2.3	C-2.4	C-2.5	C-2.6

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Exhibit No. 16.00
Chicago Metro - Water
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Line No.	Description	Property Tax Correction	Unaccounted For Water	Purchased Water and Waste Water Effects	Budgeted Revenue Adjustment	Invested Capital Tax	Incentive Plan Adjustment	Change to Monthly Billing	Other Income Tax Effects	Total Adjustments	Present Rates
1	Operating Revenue	\$ -	\$ -	\$ (19,602,555)	\$ 230,155	\$ -	\$ -	\$ -	\$ -	\$ (19,372,399)	\$ 25,714,633
2	O & M Expenses										
3	Labor	-	-	-	-	-	(68,585)	-	-	(68,585)	4,004,889
4	Purchased Water	-	-	(20,865,675)	-	-	-	-	-	(20,865,675)	-
5	Fuel and power	-	(2,614)	-	-	-	-	-	-	(2,614)	269,304
6	Chemicals	-	(284)	-	-	-	-	-	-	(284)	29,304
7	Waste disposal	-	-	-	-	-	-	-	-	-	-
8	Bus. Support Serv. - Serv. Co.	-	-	-	-	-	(225,168)	-	-	(225,168)	3,256,036
9	Group insurance	-	-	-	-	-	-	-	-	-	1,059,914
10	Pensions	-	-	-	-	-	-	-	-	-	647,841
11	Regulatory expense	-	-	-	-	-	-	-	-	46,859	142,672
12	Insurance - other	-	-	-	-	-	-	-	-	-	387,620
13	Customer accounting	-	-	-	-	-	-	-	-	-	742,518
14	Rents	-	-	-	-	-	-	-	-	-	554,394
15	General office expense	-	-	-	-	-	-	-	-	-	482,469
16	Maintenance - other	-	-	-	-	-	-	-	-	(889,841)	2,141,959
17	Miscellaneous	-	-	-	-	-	-	-	-	-	1,622,396
18	Total O & M Expense	-	(2,898)	(20,865,675)	-	-	(293,753)	-	-	(22,005,308)	15,341,316
19	Depreciation & Amortization	-	-	-	-	-	-	-	-	(536,415)	6,438,443
20	Taxes Other Than Income	-	-	-	-	13,266	-	-	-	13,266	1,714,815
21	Current Federal taxes	-	959	417,966	76,158	(4,390)	97,203	-	(906,463)	137,874	(215,000)
22	Current State taxes	-	158	68,931	12,560	(724)	16,031	-	(197,306)	(25,073)	(67,000)
23	Deferred Federal taxes	-	-	-	-	-	-	-	(443,938)	(443,938)	(245,277)
24	Deferred State taxes	-	-	-	-	-	-	-	(30,867)	(30,867)	(13,214)
25	Total Operating Expenses	-	(1,781)	(20,378,778)	88,718	8,152	(180,519)	-	(1,578,574)	(22,890,461)	22,954,084
26	Utility Operating Income	\$ -	\$ 1,781	\$ 776,224	\$ 141,437	\$ (8,152)	\$ 180,519	\$ -	\$ 1,578,574	\$ 3,518,062	\$ 2,760,549
27	Exhibit Reference	6.00	6.00	6.00	6.00	6.00	6.00	6.00	12.0		
28	Schedule Reference	C-2.7	C-2.8	C-2.9	C-2.10	C-2.11	C-2.12	C-2.13	C-5		

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Exhibit No. 16.00
Chicago Metro -Waste Water
Workpaper Reference: _____

Line No.	Description	Test Year Dec-2010	Rate Case Expense	Steel Structure Maintenance Amortization	UPAA Amortization	Net Negative Salvage	QIP Revenues	Depreciation
1	Operating Revenue	\$ 11,643,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	O & M Expenses							
3	Labor	575,533	-	-	-	-	-	-
4	Purchased Water	-	-	-	-	-	-	-
5	Fuel and power	1,118,715	-	-	-	-	-	-
6	Chemicals	55,643	-	-	-	-	-	-
7	Waste disposal	1,260,259	-	-	-	-	-	-
8	Bus. Support Serv. - Serv. Co.	-	-	-	-	-	-	-
9	Group insurance	167,449	-	-	-	-	-	-
10	Pensions	87,546	-	-	-	-	-	-
11	Regulatory expense	66,945	32,741	-	-	-	-	-
12	Insurance - other	270,832	-	-	-	-	-	-
13	Customer accounting	114,268	-	-	-	-	-	-
14	Rents	362	-	-	-	-	-	-
15	General office expense	96,662	-	-	-	-	-	-
16	Maintenance - other	904,392	-	-	-	(710,111)	-	-
17	Miscellaneous	744,681	-	-	-	-	-	-
18	Total O & M Expense	5,463,288	32,741	-	-	(710,111)	-	-
19	Depreciation & Amortization	4,389,136	-	-	(506,016)	-	-	(577,691)
20	Taxes Other Than Income	497,861	-	-	-	-	-	-
21	Current Federal taxes	(246,555)	(10,834)	-	167,441	234,975	-	191,158
22	Current State taxes	(29,295)	(1,787)	-	27,614	38,753	-	31,526
23	Deferred Federal taxes	138,806	-	-	-	-	-	-
24	Deferred State taxes	12,335	-	-	-	-	-	-
25	Total Operating Expenses	10,225,575	20,120	-	(310,961)	(436,383)	-	(355,007)
26	Utility Operating Income	\$ 1,418,135	\$ (20,120)	\$ -	\$ 310,961	\$ 436,383	\$ -	\$ 355,007
27	Exhibit Reference	6.00	5.00	6.00	6.00	6.00	6.00	6.00
28	Schedule Reference	C-2	C-2.1	C-2.2	C-2.3	C-2.4	C-2.5	C-2.6

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Exhibit No. 16.00
Chicago Metro -Waste Water
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Line No.	Description	Property Tax Correction	Unaccounted For Water	Purchased Water and Waste Water Effects	Budgeted Revenue Adjustment	Invested Capital Tax	Incentive Plan Adjustment	Change to Monthly Billing	Other Income Tax Effects	Total Adjustments	Present Rates
1	Operating Revenue	\$ -	\$ -	\$ (799,873)	\$ 80,371	\$ -	\$ -	\$ -	\$ -	\$ (719,502)	\$ 10,924,207
2	O & M Expenses										
3	Labor	-	-	-	-	-	(5,250)	-	-	(5,250)	570,284
4	Purchased Water	-	-	-	-	-	-	-	-	-	
5	Fuel and power	-	-	-	-	-	-	-	-	-	1,118,715
6	Chemicals	-	-	-	-	-	-	-	-	-	55,643
7	Waste disposal	-	-	(799,873)	-	-	-	-	-	(799,873)	460,385
8	Bus. Support Serv. - Serv. Co.	-	-	-	-	-	-	-	-	-	-
9	Group insurance	-	-	-	-	-	-	-	-	-	167,449
10	Pensions	-	-	-	-	-	-	-	-	-	87,546
11	Regulatory expense	-	-	-	-	-	-	-	-	32,741	99,686
12	Insurance - other	-	-	-	-	-	-	-	-	-	270,832
13	Customer accounting	-	-	-	-	-	-	-	-	-	114,268
14	Rents	-	-	-	-	-	-	-	-	-	362
15	General office expense	-	-	-	-	-	-	-	-	-	96,662
16	Maintenance - other	-	-	-	-	-	-	-	-	(710,111)	194,281
17	Miscellaneous	-	-	-	-	-	-	-	-	-	744,681
18	Total O & M Expense	-	-	(799,873)	-	-	(5,250)	-	-	(1,482,493)	3,980,795
19	Depreciation & Amortization	-	-	-	-	-	-	-	-	(1,083,707)	3,305,429
20	Taxes Other Than Income	-	-	-	-	9,269	-	-	-	9,269	507,130
21	Current Federal taxes	-	-	-	26,595	(3,067)	1,737	-	322,550	930,555	684,000
22	Current State taxes	-	-	-	4,386	(506)	286	-	18,023	118,295	89,000
23	Deferred Federal taxes	-	-	-	-	-	-	-	(310,182)	(310,182)	(171,376)
24	Deferred State taxes	-	-	-	-	-	-	-	(21,567)	(21,567)	(9,233)
25	Total Operating Expenses	-	-	(799,873)	30,981	5,696	(3,227)	-	8,824	(1,839,830)	8,385,745
26	Utility Operating Income	\$ -	\$ -	\$ -	\$ 49,390	\$ (5,696)	\$ 3,227	\$ -	\$ (8,824)	\$ 1,120,328	\$ 2,538,462
27	Exhibit Reference	6.00	6.00	6.00	6.00	6.00	6.00	6.00	12.0		
28	Schedule Reference	C-2.7	C-2.8	C-2.9	C-2.10	C-2.11	C-2.12	C-2.13	C-5		

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Exhibit No. 16.00
Pekin
Workpaper Reference: _____

Line No.	Description	Test Year Dec-2010	Rate Case Expense	Steel Structure Maintenance Amortization	UPAA Amortization	Net Negative Salvage	QIP Revenues	Depreciation
1	Operating Revenue	\$ 5,852,518					\$0	
2	O & M Expenses							
3	Labor	954,699						
4	Purchased Water	-						
5	Fuel and power	194,667						
6	Chemicals	111,217						
7	Waste disposal	-						
8	Bus. Support Serv. - Serv. Co.	1,101,842						
9	Group insurance	253,735						
10	Pensions	148,828						
11	Regulatory expense	51,515	25,194					
12	Insurance - other	208,408						
13	Customer accounting	153,277						
14	Rents	5,478						
15	General office expense	162,634						
16	Maintenance - other	827,972		21,470		(546,429)		
17	Miscellaneous	360,850						
18	Total O & M Expense	4,535,122	25,194	21,470	-	(546,429)		-
19	Depreciation & Amortization	422,935			-			809,904
20	Taxes Other Than Income	448,876					-	
21	Current Federal taxes	(189,726)	(8,337)	(7,104)	-	180,813	-	(267,997)
22	Current State taxes	(22,543)	(1,375)	(1,172)	-	29,820	-	(44,198)
23	Deferred Federal taxes	106,812						
24	Deferred State taxes	9,492						
25	Total Operating Expenses	5,310,968	15,482	13,194	-	(335,796)		497,709
26	Utility Operating Income	\$ 541,550	\$ (15,482)	\$ (13,194)				\$ (497,709)
27	Exhibit Reference	6.00	5.00	6.00	6.00	6.00	6.00	6.00
28	Schedule Reference	C-2	C-2.1	C-2.2	C-2.3	C-2.4	C-2.5	C-2.6

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Line No.	Description	Property Tax Correction	Unaccounted For Water	Purchased Water and Waste Water Effects	Budgeted Revenue Adjustment	Invested Capital Tax	Incentive Plan Adjustment	Change to Monthly Billing	Other Income Tax Effects	Total Adjustments	Present Rates
1	Operating Revenue			\$ -	\$ 28,566	\$ -			\$ -	\$ 28,566	\$ 5,881,084
2	O & M Expenses										
3	Labor						(17,472)			(17,472)	937,227
4	Purchased Water			-							
5	Fuel and power	-									194,667
6	Chemicals		-								111,217
7	Waste disposal										-
8	Bus. Support Serv. - Serv. Co.						(71,268)			(71,268)	1,030,573
9	Group insurance										253,735
10	Pensions										148,828
11	Regulatory expense									25,194	76,709
12	Insurance - other										208,408
13	Customer accounting										153,277
14	Rents										5,478
15	General office expense										162,634
16	Maintenance - other									(524,959)	303,013
17	Miscellaneous										360,850
18	Total O & M Expense			-	-	-	(88,741)	-	-	(588,506)	3,946,617
19	Depreciation & Amortization									809,904	1,232,839
20	Taxes Other Than Income	-				7,133				7,133	456,009
21	Current Federal taxes		-	-	9,452	(2,360)	29,364	-	286,895	220,726	31,000
22	Current State taxes		-	-	1,559	(389)	4,843	-	20,455	9,543	(13,000)
23	Deferred Federal taxes								(238,688)	(238,688)	(131,876)
24	Deferred State taxes								(16,596)	(16,596)	(7,104)
25	Total Operating Expenses		-	-	11,011	4,384	(54,534)	-	52,066	203,516	5,514,484
26	Utility Operating Income		\$ -	\$ -	\$ 17,555	\$ (4,384)	\$ 54,534	\$ -	\$ (52,066)	\$ (174,950)	\$ 366,599
27	Exhibit Reference	6.00	6.00	6.00	6.00	6.00	6.00	6.00	12.0		
28	Schedule Reference	C-2.7	C-2.8	C-2.9	C-2.10	C-2.11	C-2.12	C-2.13	C-5		

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Exhibit No. 16.00
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Line No.	Description	Test Year Dec-2010	Rate Case Expense	Steel Structure Maintenance Amortization	UPAA Amortization	Net Negative Salvage	QIP Revenues	Depreciation
1	Operating Revenue	\$ 3,176,650					\$0	
2	O & M Expenses							
3	Labor	494,866						
4	Purchased Water	-						
5	Fuel and power	181,806						
6	Chemicals	96,347						
7	Waste disposal	36,873						
8	Bus. Support Serv. - Serv. Co.	449,638						
9	Group insurance	131,240						
10	Pensions	78,792						
11	Regulatory expense	21,022	10,281					
12	Insurance - other	85,047						
13	Customer accounting	71,058						
14	Rents	20,034						
15	General office expense	47,965						
16	Maintenance - other	440,655		12,732		(222,986)		
17	Miscellaneous	167,509						
18	Total O & M Expense	2,322,850	10,281	12,732	-	(222,986)		-
19	Depreciation & Amortization	486,086						312,958
20	Taxes Other Than Income	193,654						
21	Current Federal taxes	(77,423)	(3,402)	(4,213)	-	73,786		(103,558)
22	Current State taxes	(9,199)	(561)	(695)	-	12,169		(17,079)
23	Deferred Federal taxes	43,588						
24	Deferred State taxes	3,873						
25	Total Operating Expenses	2,963,428	6,318	7,824	-	(137,031)		192,321
26	Utility Operating Income	\$ 213,222	\$ (6,318)	\$ (7,824)				\$ (192,321)
27	Exhibit Reference	6.00	5.00	6.00	6.00	6.00	6.00	6.00
28	Schedule Reference	C-2	C-2.1	C-2.2	C-2.3	C-2.4	C-2.5	C-2.6

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Exhibit No. 16.00
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Line No.	Description	Property Tax Correction	Unaccounted For Water	Purchased Water and Waste Water Effects	Budgeted Revenue Adjustment	Invested Capital Tax	Incentive Plan Adjustment	Change to Monthly Billing	Other Income Tax Effects	Total Adjustments	Present Rates
1	Operating Revenue			\$ -	\$ 27,997	\$ -			\$ -	\$ 27,997	\$ 3,204,647
2	O & M Expenses										
3	Labor						(8,598)	23,184		14,586	509,452
4	Purchased Water			-							
5	Fuel and power	-									181,806
6	Chemicals		-								96,347
7	Waste disposal										36,873
8	Bus. Support Serv. - Serv. Co.						(29,083)			(29,083)	420,555
9	Group insurance							5,620		5,620	136,860
10	Pensions							2,077		2,077	80,869
11	Regulatory expense									10,281	31,303
12	Insurance - other							1,299		1,299	86,345
13	Customer accounting							1,874		1,874	72,932
14	Rents									-	20,034
15	General office expense									-	47,965
16	Maintenance - other									(210,254)	230,401
17	Miscellaneous							2,222		2,222	169,730
18	Total O & M Expense		-	-	-	-	(37,681)	36,276	-	(201,378)	2,121,472
19	Depreciation & Amortization									312,958	799,044
20	Taxes Other Than Income	-				2,910				2,910	196,564
21	Current Federal taxes			-	9,264	(963)	12,469	(12,004)	81,044	52,423	(25,000)
22	Current State taxes			-	1,528	(159)	2,056	(1,980)	1,920	(2,801)	(12,000)
23	Deferred Federal taxes								(97,403)	(97,403)	(53,815)
24	Deferred State taxes								(6,772)	(6,772)	(2,899)
25	Total Operating Expenses		-	-	10,792	1,788	(23,156)	22,292	(21,211)	59,938	3,023,366
26	Utility Operating Income		\$ -	\$ -	\$ 17,205	\$ (1,788)	\$ 23,156	\$ (22,292)	\$ 21,211	\$ (31,940)	\$ 181,281
27	Exhibit Reference	6.00	6.00	6.00	6.00	6.00	6.00	6.00	12.0		
28	Schedule Reference	C-2.7	C-2.8	C-2.9	C-2.10	C-2.11	C-2.12	C-2.13	C-5		