

Aqua Illinois, Inc.

Consolidated Water Division

Schedule C

Proposed Test Year Period: Future
 Period Reported: 2012

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	460 - 474 Operating Revenue	\$ 46,585,019	\$ 18,118,550	\$ -	\$ 18,118,550	\$ 4,236,709	\$ 22,355,259
2							
3	600 - 675 Oper. and Maint. Expense	19,376,781	8,313,590	128,079	8,441,669	51,278	8,492,946
4	403 Depreciation Expense	8,610,420	3,731,852	76,633	3,808,485		3,808,485
5	406 Amort. of Util Plant Acq. Ad	(45,062)	661	-	661		661
6	407 Amortization Expense	260,276	130,747	-	130,747		130,747
7	408.1 Taxes Other Than Income	3,033,071	1,449,733	-	1,449,733		1,449,733
8	409.1 Income Taxes:						
9	- Federal	3,537,830	776,446	(56,504)	719,941	1,325,735	2,045,677
10	- State	805,025	179,723	36,203	215,926	397,616	613,542
11	412 Amortization of I. T. C.	(74,452)	(26,304)	-	(26,304)		(26,304)
12	Total Operating Expenses	35,503,888	14,556,447	184,411	14,740,858	1,774,629	16,515,487
13							
14	Utility Operating Income	\$ 11,081,131	\$ 3,562,103	\$ (184,411)	\$ 3,377,691	\$ 2,462,080	\$ 5,839,771
15							
16	Rate Base	\$ 160,236,984	\$ 65,357,293	\$ 197,858	\$ 65,555,151	\$ -	\$ 65,555,151
17							
18	Rate of Return	6.92%	5.45%		5.15%		8.91%

Proposed Test Year Period: Future
 Period Reported: 2012

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	\$ -	\$ 4,236,709	\$ 4,236,709	\$(309,280)	\$(1,374,600)	\$ 2,552,829	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	128,079	-	128,079	(9,350)	(41,555)	(77,174)	C - 2.2
18	670	Bad Debt Expense	-	51,278	51,278	(3,743)	(16,637)	(30,897)	C - 2.3
19	675	Miscellaneous Expense	-	-	-	-	-	-	
20		SUB-TOTAL O&M	128,079	51,278	179,357	(13,093)	(58,192)	(108,071)	
21	403	Depreciation	76,633	-	76,633	(5,594)	(24,864)	(46,175)	C - 2.4
24	408	Taxes Other Than Income	-	-	-	-	-	-	
25		TOTAL EXPENSES (Excluding Income Tax)	204,713	51,278	255,990	(18,687)	(83,056)	(154,247)	
26									
27	409 - 411	Income Taxes - Federal	(56,504)	1,325,735	1,269,231		(1,291,544)	22,313	C - 2.5
28	409 - 411	Income Taxes - State	36,203	397,616	433,819	(290,592)		(143,227)	C - 2.5
29									
31		Net Operating income	\$ (184,411)	\$ 2,462,080	\$ 2,277,669	\$ -	\$ -	\$ 2,277,669	

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	\$ 10,600,164	\$ 2,502,245	\$ 13,102,409
2				
3	Metered Commercial	2,741,705	647,199	3,388,904
4				
5	Metered Industrial	1,811,058	427,513	2,238,571
6				
7	Multiple Family Dwellings	-	-	-
8				
9	Sales to Other Utilities	783,775	185,016	968,791
10	Sub-total - Tariff Revenues	\$ 15,936,702	\$ 3,761,973	\$ 19,698,675
11				
12	Public Fire Protection	1,727,674	407,830	2,135,504
13	Private Fire Protection	196,131	46,298	242,429
14				
15	Other Revenue	258,043	20,608	278,651
16				
17		-	-	-
18				
19	TOTAL	\$ 18,118,550	\$ 4,236,709	\$ 22,355,259

Period Reported: 2012

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	\$ 10,600,164		\$ 10,600,164
2				
3	Commercial	2,741,705		2,741,705
4				
5	Industrial	1,811,058		1,811,058
6				
7	Multiple Family Dwellings	-		-
8				
9	Sales to Other Utilities	<u>783,775</u>		<u>783,775</u>
10				
11	Total:	15,936,702	-	15,936,702
12				
13				
14	Public Fire	1,727,674	-	1,727,674
15				
16	Private Fire	<u>196,131</u>		<u>196,131</u>
17				
18	Total Fire:	1,923,805	-	1,923,805
19				
20				
21	<u>Other Revenue</u>			
22	Late Payment Fees	87,299		87,299
23	Misc. Service Revenues	78,627		78,627
24	Rents from Water Property	19,200		19,200
25	Other Water Revenues	<u>72,917</u>		<u>72,917</u>
26				
27	Total Other:	258,043	-	258,043
28				
29				
30	TOTAL	\$ 18,118,550	\$ -	\$ 18,118,550

Period Reported: 2012

Detailed Adjustments to Operating Income

Line

1	<u>Regulatory Commission Expense Amortization - Account 666</u>	
2		
3	An adjustment is made to reflect a four year amortization of rate case expense. The amount shown	
4	below represents costs for the Consolidated Water Division (see also Schedule C - 10 & C - 10.1).	
5		
6		
7		
8		
9	Outside Consultants / Witnesses	\$ 231,891
10		
11	Outside Legal Services	143,345
12		
13	Other Expenses	<u>335,196</u>
14		
15	Sub-total	\$ 710,431
16		
17		
18	Amortization of Prior Rate Case Expense	<u>66,038</u>
19		
20	Total Rate Case Cost to be Amortized	\$ 776,469
21		
22		
23	Amortization Period (4 Years)	<u>4</u>
24		
25		
26	Pro Forma Annual Rate Case Amortization Expense	\$ 194,117
27		
28		
29	2012 Forecast	<u>66,038</u>
30		
31		
32		
33	Pro Forma Adjustment	<u>\$ 128,079</u> (WP-C1, line 17)

Period Reported: 2012

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	\$ 18,118,550
10	Pro Forma Revenues at Present Rates	\$ 18,118,550
11	Percentage Increase	0.00%
12		
13		
14	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$ 219,291
15	% Metered Revenue Increase from Above	<u>0.00%</u>
16	Pro Forma Bad Debt Expense at Present Rates	\$ 219,291
17	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	<u>\$ 219,291</u>
18	Pro Forma Present Adjustment	<u>\$ -</u> (WP-C1, line 18)
19		
20		
21	Adjustment at Proposed Rates:	
22		
23		
24	Pro Forma Revenue at Present Rates	\$ 18,118,550
25	Pro Forma Revenue at Proposed Rates	\$ 22,355,259
26	Percentage Increase	23.38%
27		
28		
29	Pro Forma Bad Debt Expense at Present Rates	\$ 219,291
30	% Revenue Increase from Above	<u>23.38%</u>
31	Pro Forma Bad Debt Expense at Proposed Rates	\$ 270,569
32	Pro Forma Bad Debt Expense at Present Rates	<u>219,291</u>
33		
34		
35	Pro Forma Proposed Adjustment	<u>\$ 51,278</u> (WP-C1, line 18)

Detailed Adjustments to Operating Income

Line	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)
1		Depreciation Expense								
2										
3		Depreciation expense is adjusted for difference between 2012 test year budget depreciation as shown on Schedule C-1, column C, line 4 and that computed by the average test year depreciable Utility Plant In Service and rates as shown below.								
4										
5										
6										
7										
8										
9										
10	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
11		Source of Supply								
12	304	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	4.17%	\$ -	\$ -	\$ -
13	305	Collecting & Impounding Reservoirs	3,191,098	-	-	3,191,098	1.50%	47,866	47,866	-
14	306	Lake, River and Other Intakes	1,076,369	-	-	1,076,369	1.47%	15,823	15,823	-
15	307	Wells and Springs	3,933,440	-	-	3,933,440	1.67%	65,688	77,468	(11,779)
16	309	Supply Mains	1,177,447	-	-	1,177,447	1.89%	22,254	22,254	-
17										
18										
19		Pumping Plant								
20	304	Structures and Improvements	1,073,331	-	-	1,073,331	2.27%	24,365	24,768	(403)
21	310	Power Generating Equipment	737,030	-	-	737,030	3.33%	24,543	24,093	451
22	311	Electric Pumping Equipment	3,360,492	-	-	3,360,492	3.13%	105,183	115,029	(9,846)
23		Water Treatment Plant								
24	304	Structures and Improvements	14,767,424	-	-	14,767,424	2.78%	410,534	410,534	-
25	320	Water Treatment Equipment	11,668,069	-	-	11,668,069	3.57%	416,550	418,774	(2,224)
26										
27		Transmission & Dist. Plant								
28	304	Structures and Improvements	362,548	-	-	362,548	4.17%	15,118	15,100	18
29	330	Dist. Reservoirs & Standpipes	7,059,843	-	-	7,059,843	1.67%	117,899	116,948	952
30	331	T & D Mains net of CIAC	25,473,515	-	-	25,473,515	1.89%	481,449	483,516	(2,067)
31	333	Services	13,307,052	-	-	13,307,052	3.33%	443,125	441,300	1,825
32	334	Meters	8,503,570	-	-	8,503,570	6.21%	528,072	494,102	33,969
33	334	Meter Installations	36,881	-	-	36,881	4.44%	1,638	1,695	(57)
34	335	Hydrants	5,419,193	-	-	5,419,193	3.95%	214,058	212,327	1,731
35	339	Other Plant & Misc. Equipment	432,200	-	-	432,200	5.56%	24,030	19,256	4,775
36		General Plant								
37	304	Structures and Improvements	571,347	-	-	571,347	4.00%	22,854	22,854	-
38	344	Laboratory Equipment	218,007	-	-	218,007	5.00%	10,900	11,428	(528)
39	340	Office Furniture	203,512	-	-	203,512	4.74%	9,648	10,696	(1,050)
40	340	Personal Computers	152,795	-	-	152,795	12.50%	19,089	19,089	-
41	340	PC Software	31,173	-	-	31,173	20.00%	6,235	6,235	-
42	340	MainFrame Computers	163,899	-	-	163,899	12.50%	20,487	20,487	-
43	340	MainFrame Software	1,964	-	-	1,964	12.50%	245	245	-
44	340	Other Machinery & Equipment	55,822	-	-	55,822	5.00%	2,791	2,791	-
45	342	Stores Equipment	45,837	-	-	45,837	3.28%	1,503	1,503	-
46	345	Power Equipment	35,842	-	-	35,842	5.00%	1,792	1,792	-
47	346	Communication Equipment	627,261	-	-	627,261	12.50%	78,408	76,517	1,891
48	347	Miscellaneous Equipment	153,184	-	-	153,184	5.55%	8,517	8,364	153
49	341	Transportation Equipment	1,171,622	-	-	1,171,622	10.77%	126,184	126,037	147
50	343	Tools, Shop and Garage Equip.	689,570	-	-	689,570	7.31%	50,408	49,496	911
51	348	Other Tangible Plant	23,717	-	-	23,717	3.33%	790	785	4
52		Subtotal:	\$ 105,725,055	\$ -	\$ -	\$ 105,725,055		\$ 3,318,056	\$ 3,299,183	\$ 18,873
53		Add: Corporate Depreciation						490,429	490,429	-
54		Other Adjustments / Timing etc.						-	(57,760)	57,760
55										
56		TOTAL:	\$ 105,725,055	\$ -	\$ -	\$ 105,725,055		\$ 3,808,485	\$ 3,731,852	\$ 76,633
57										
58										

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

Period Reported: 2012

Detailed Adjustments to Operating Income

Line

1	<u>Income Taxes</u>					
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						
10		Unadjusted		Test Year		ProForma
11	<u>Tax Item</u>	<u>at Present</u>	<u>Adjustment</u>	<u>at Present</u>	<u>Adjustment</u>	<u>at Proposed</u>
12						
13	Federal Income Tax	\$ 776,446	\$ (56,504)	\$ 719,941	\$ 1,325,735	\$ 2,045,677 (WP-C1, line 28)
14						
15						
16						
17						
18	State Income Tax	\$ 179,723	\$ 36,203	\$ 215,926	\$ 397,616	\$ 613,542 (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: 2005 - 2012
 Prior Year (2009) 12 Mo. Actual

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	2005 Revenues (B)	2005 (mg) Sales Volume (C)	2006 Revenues (D)	2006 (mg) Sales Volume (E)	2007 Revenues (F)	2007 (mg) Sales Volume (G)	2008 Revenues (H)	2008 (mg) Sales Volume (I)
1	Residential	\$21,304,570	2,923.0	\$22,711,116	2,850.7	\$26,649,895	3,197.3	\$24,508,861	2,979.4
2	Commercial	5,242,341	1,288.3	5,108,189	1,335.7	5,603,970	1,348.3	5,542,563	1,372.1
3	Industrial	3,182,588	1,687.7	3,206,754	1,627.7	3,633,160	1,670.5	3,640,846	1,696.8
4	Multiple Family Dwellings	663,422	67.5	668,881	63.9	272,361	60.1	128,242	65.2
5	Sales to Other Utilities	587,761	182.3	615,936	219.6	583,315	212.2	709,778	210.9
6	Public Fire Protection	1,974,093		2,073,743		2,712,670		3,330,988	
7	Private Fire Protection	189,137		231,415		197,961		173,309	
8	All Other Operating Revenue	<u>1,293,640</u>	<u>-</u>	<u>2,153,009</u>	<u>-</u>	<u>1,689,060</u>	<u>-</u>	<u>2,061,100</u>	<u>-</u>
9									
10	Total:	\$34,437,552	6,148.8	\$36,769,043	6,097.6	\$41,342,392	6,488.4	\$40,095,687	6,324.4

Projected - All Under Commission Jurisdiction

Line	Customer Classification (A)	2009 Revenues (B)	2009 (mg) Sales Volume (C)	2010 Revenues (D)	2010 (mg) Sales Volume (E)	2011 Revenues (F)	2011 (mg) Sales Volume (G)	2012 Revenues (H)	2012 (mg) Sales Volume (I)
19	Residential	\$24,818,254	2,920.4	\$24,961,033	2,883.2	\$27,340,194	2,904.1	\$28,001,190	2,939.8
20	Commercial	5,897,461	1,310.1	5,961,105	1,240.4	7,528,137	1,288.7	7,721,115	1,299.7
21	Industrial	3,280,230	1,394.6	3,538,856	1,522.1	3,893,013	1,511.6	4,010,166	1,523.8
22	Multiple Family Dwellings	271,617	-	320,973	-	331,920	-	334,912	-
23	Sales to Other Utilities	813,831	225.3	698,675	217.1	818,840	235.7	857,006	237.3
24	Public Fire Protection	3,484,393		3,456,896		3,468,596		3,570,025	
25	Private Fire Protection	210,138		223,851		231,600		239,549	
26	All Other Operating Revenue	<u>2,222,713</u>	<u>-</u>	<u>2,485,693</u>	<u>-</u>	<u>1,971,091</u>	<u>-</u>	<u>1,851,056</u>	<u>-</u>
27									
28	Total:	\$40,998,636	5,850.4	\$41,647,081	5,862.8	\$45,583,390	5,940.1	\$46,585,019	6,000.6

Sales Statistics - Consolidated Water Division

Proposed Test Year Period: Future
 Period Reported: 2005 - 2012
 Prior Year (2009) 12 Mo. Actual

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	2005 Revenues (B)	2005 (mg) Sales Volume (C)	2006 Revenues (D)	2006 (mg) Sales Volume (E)	2007 Revenues (F)	2007 (mg) Sales Volume (G)	2008 Revenues (H)	2008 (mg) Sales Volume (I)
1	Residential - Metered & Unmetered	\$ 8,837,808	1,463.2	\$ 9,381,477	1,458.3	\$ 9,414,402	1,569.6	\$ 9,318,700	1,386.4
2	Commercial - Metered	2,210,461	506.6	2,265,609	580.0	2,373,567	573.1	2,056,694	559.3
3	Industrial - Metered	1,510,940	766.1	1,512,132	712.5	1,581,045	733.7	1,481,096	727.9
4	Multiple Family Dwellings	114,795	-	105,785	-	33,429	-	-	-
5	Sales to Other Utilities	587,761	182.3	615,936	219.6	583,315	212.2	709,778	210.9
6	Public Fire Protection	1,040,173	-	1,113,947	-	1,033,564	-	1,294,984	-
7	Private Fire Protection	109,165	-	151,068	-	153,392	-	159,028	-
8	All Other Operating Revenue	<u>126,828</u>	<u>-</u>	<u>459,894</u>	<u>-</u>	<u>756,857</u>	<u>-</u>	<u>621,058</u>	<u>-</u>
9									
10	Total:	\$14,537,931	2,918.2	\$15,605,848	2,970.4	\$ 15,929,570	3,088.6	\$ 15,641,337	2,884.5

Projected - All Under Commission Jurisdiction

Line	Customer Classification (A)	2009 Revenues (B)	2009 (mg) Sales Volume (C)	2010 Revenues (D)	2010 (mg) Sales Volume (E)	2011 Revenues (F)	2011 (mg) Sales Volume (G)	2012 Revenues (H)	2012 (mg) Sales Volume (I)
19	Residential - Metered & Unmetered	\$10,183,256	1,343.9	\$10,042,373	1,280.2	\$ 10,174,074	1,289.0	\$ 10,600,164	1,300.5
20	Commercial - Metered	2,539,199	622.1	2,624,641	588.6	2,625,192	588.7	2,741,705	589.2
21	Industrial - Metered	1,626,838	699.7	1,748,879	721.5	1,726,879	701.6	1,811,058	701.6
22	Multiple Family Dwellings	-	-	-	-	-	-	-	-
23	Sales to Other Utilities	813,831	225.3	709,072	217.1	749,965	235.7	783,775	237.3
24	Public Fire Protection	1,639,959	-	1,648,948	-	1,653,267	-	1,727,674	-
25	Private Fire Protection	187,912	-	188,301	-	188,301	-	196,131	-
26	All Other Operating Revenue	<u>311,764</u>	<u>-</u>	<u>637,363</u>	<u>-</u>	<u>934,820</u>	<u>-</u>	<u>258,043</u>	<u>-</u>
27									
28	Total:	\$17,302,759	2,891.0	\$17,599,577	2,807.4	\$ 18,052,498	2,815.0	\$ 18,118,550	2,828.6

Period Reported: 2010 - 2012
 Prior Year (2009) 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)	2010 Total (E)	Direct PR (F)	Non-Payroll (G)	2011 Total (H)	Direct PR (I)	Non-Payroll (J)	2012 Total (K)
1	460-474	Total Operating Revenues		\$41,647,081	\$41,647,081		\$ 45,583,390	\$ 45,583,390		\$ 46,585,019	\$ 46,585,019
2	601	Salaries & Wages, Employees	4,658,679		4,658,679	4,886,165		4,886,165	5,081,611		5,081,611
3	603	Salaries & Wages, Officers	252,396		252,396	280,830		280,830	292,064		292,064
4	604	Employee Pensions & Benefits		2,076,678	2,076,678		2,412,914	2,412,914		2,485,302	2,485,302
5	615 & 616	Purchased Power & Fuel for Power Prod.		2,287,060	2,287,060		2,365,095	2,365,095		2,392,536	2,392,536
6	618	Chemicals		1,207,752	1,207,752		1,180,215	1,180,215		1,215,621	1,215,621
7	620	Materials & Supplies		368,304	368,304		488,640	488,640		503,299	503,299
8	631	Contractual Services - Engineering		10,343	10,343		6,000	6,000		6,180	6,180
9	632	Contractual Services - Accounting		89,521	89,521		96,834	96,834		99,739	99,739
10	633	Contractual Services - Legal		73,907	73,907		108,200	108,200		111,446	111,446
11	634	Contractual Services - Management		1,437,600	1,437,600		1,562,399	1,562,399		1,718,638	1,718,638
12	635 & 636	Contractual Services - Other		3,440,858	3,440,858		3,644,905	3,644,905		3,746,694	3,746,694
13	641 - 642	Lease Expense		49,546	49,546		59,580	59,580		61,367	61,367
14	650	Transportation Expense		465,547	465,547		600,568	600,568		625,185	625,185
15	656 - 659	Insurance Expense		561,463	561,463		633,120	633,120		652,499	652,499
16	666 & 667	Regulatory Commission Exp. Amortization		226,243	226,243		221,534	221,534		188,515	188,515
17	670	Bad Debt Expense		544,131	544,131		592,743	592,743		603,815	603,815
18	675	Miscellaneous Expense		(699,137)	(699,137)		(401,726)	(401,726)		(407,732)	(407,732)
19		O & M Expenses	4,911,075	12,139,817	17,050,891	5,166,995	13,571,020	18,738,015	5,373,675	14,003,106	19,376,781
20	403	Depreciation Expense		7,696,522	7,696,522		8,256,583	8,256,583		8,610,420	8,610,420
21	406	Amortization of Utility Plant Acquisition Adjust.		(45,062)	(45,062)		(45,062)	(45,062)		(45,062)	(45,062)
22	407	Amortization Expense		292,661	292,661		259,307	259,307		260,276	260,276
23	408	Taxes Other Than Income		2,828,651	2,828,651		2,944,729	2,944,729		3,033,071	3,033,071
24	409	Income Taxes - Current Federal		3,162,267	3,162,267		3,552,185	3,552,185		3,537,830	3,537,830
25	409	Income Taxes - Current State		717,872	717,872		808,582	808,582		805,025	805,025
26	410	Deferred Federal Income Taxes		-	-		-	-		-	-
27	410	Deferred State Income Taxes		-	-		-	-		-	-
28	411	Provision for Deferred Income Taxes - Credit		-	-		-	-		-	-
29	412	Amortization of I. T. C. - Federal		(51,904)	(51,904)		(51,840)	(51,840)		(51,840)	(51,840)
30	412	Amortization of I. T. C. - State		(20,944)	(20,944)		(22,612)	(22,612)		(22,612)	(22,612)
31		Utility Operating Expenses	\$ 4,911,075	\$26,719,880	\$31,630,955	\$ 5,166,995	\$ 29,272,892	\$ 34,439,887	\$ 5,373,675	\$ 30,130,214	\$ 35,503,888
32		Utility Operating Income	\$(4,911,075)	\$14,927,200	\$10,016,125	\$(5,166,995)	\$ 16,310,497	\$ 11,143,502	\$(5,373,675)	\$ 16,454,806	\$ 11,081,131
33	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34		Total Utility Operating Income	\$(4,911,075)	\$14,927,200	\$10,016,125	\$(5,166,995)	\$ 16,310,497	\$ 11,143,502	\$(5,373,675)	\$ 16,454,806	\$ 11,081,131
35		<u>Other Income and Deductions:</u>									
36	419	Interest and Dividend Income		2,124	2,124		2,400	2,400		2,400	2,400
37	420	Allowance for Funds Used During Construction		186,019	186,019		-	-		-	-
38	421	Non-Utility Income		889,072	889,072		860,823	860,823		860,823	860,823
39	426	Miscellaneous Non-Utility Expenses		(225,180)	(225,180)		(211,679)	(211,679)		(216,049)	(216,049)
40	409	Non-Operating Income Taxes		-	-		-	-		-	-
41	412	Amortization of Pre-1971 I. T. C.		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ 852,035	\$ 852,035		\$ 651,544	\$ 651,544		\$ 647,174	\$ 647,174
43		<u>Debt Expense:</u>									
44	427	Interest Expense		4,688,152	4,688,152		4,751,442	4,751,442		4,715,515	4,715,515
45	428	Amortization of Debt Discount and Expense		189,887	189,887		189,488	189,488		189,488	189,488
46	429	Amortization of Premium on Debt		43,338	43,338		43,246	43,246		43,246	43,246
47		Total Debt Expense		\$ 4,921,376	\$ 4,921,376		\$ 4,984,176	\$ 4,984,176		\$ 4,948,249	\$ 4,948,249
48		NET INCOME	\$(4,911,075)	\$10,857,858	\$ 5,946,784	\$(5,166,995)	\$ 11,977,865	\$ 6,810,870	\$(5,373,675)	\$ 12,153,730	\$ 6,780,055

* This exhibit includes Sewer Accounts as well.

Period Reported: 2007 - 2009

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)	2007 Total (E)	Direct PR (F)	Non-Payroll (G)	2008 Total (H)	Direct PR (I)	Non-Payroll (J)	2009 Total (K)
1	460-474	Total Operating Revenues		\$ 41,342,392	\$ 41,342,392		\$ 40,095,687	\$ 40,095,687		\$ 40,998,636	\$ 40,998,636
2	601	Salaries & Wages, Employees	4,252,368		4,252,368	4,552,735		4,552,735	4,483,548		4,483,548
3	603	Salaries & Wages, Officers	340,295		340,295	279,471		279,471	190,560		190,560
4	604	Employee Pensions & Benefits		1,591,759	1,591,759		1,589,038	1,589,038		2,277,479	2,277,479
5	615 & 616	Purchased Power & Fuel for Power Prod.		2,003,529	2,003,529		2,177,164	2,177,164		2,291,975	2,291,975
6	618	Chemicals		1,243,966	1,243,966		1,269,598	1,269,598		1,258,079	1,258,079
7	620	Materials & Supplies		425,068	425,068		526,148	526,148		435,353	435,353
8	631	Contractual Services - Engineering		5,969	5,969		3,082	3,082		26,239	26,239
9	632	Contractual Services - Accounting		130,519	130,519		120,651	120,651		93,888	93,888
10	633	Contractual Services - Legal		120,556	120,556		232,389	232,389		939	939
11	634	Contractual Services - Management		1,317,326	1,317,326		1,261,897	1,261,897		1,120,649	1,120,649
12	635 & 636	Contractual Services - Other		3,380,111	3,380,111		3,955,429	3,955,429		3,676,812	3,676,812
13	641 - 642	Lease Expense		64,911	64,911		60,401	60,401		55,998	55,998
14	650	Transportation Expense		550,371	550,371		614,618	614,618		499,599	499,599
15	656 - 659	Insurance Expense		601,661	601,661		438,877	438,877		537,145	537,145
16	666 & 667	Regulatory Commission Exp. Amortization		273,022	273,022		213,306	213,306		225,725	225,725
17	670	Bad Debt Expense		1,080,089	1,080,089		1,398,806	1,398,806		574,170	574,170
18	675	Miscellaneous Expense		(367,720)	(367,720)		(182,379)	(182,379)		(701,234)	(701,234)
19		O & M Expenses	4,592,663	12,421,136	17,013,799	4,832,207	13,679,024	18,511,230	4,674,108	12,372,816	17,046,924
20	403	Depreciation Expense		6,307,965	6,307,965		6,996,505	6,996,505		7,339,528	7,339,528
21	406	Amortization of Utility Plant Acquisition Adjust.		(45,060)	(45,060)		(45,061)	(45,061)		(45,062)	(45,062)
22	407	Amortization Expense		294,062	294,062		268,889	268,889		263,516	263,516
23	408	Taxes Other Than Income		2,477,368	2,477,368		2,701,316	2,701,316		2,628,081	2,628,081
24	409	Income Taxes - Current Federal		3,567,368	3,567,368		5,033,761	5,033,761		3,158,768	3,158,768
25	409	Income Taxes - Current State		821,287	821,287		876,573	876,573		735,875	735,875
26	410	Deferred Federal Income Taxes		-	-		-	-		-	-
27	410	Deferred State Income Taxes		-	-		-	-		-	-
28	411	Provision for Deferred Income Taxes - Credit		-	-		-	-		-	-
29	412	Amortization of I. T. C. - Federal		(52,608)	(52,608)		(52,608)	(52,608)		(52,526)	(52,526)
30	412	Amortization of I. T. C. - State		(2,592)	(2,592)		(2,592)	(2,592)		(58,498)	(58,498)
31		Utility Operating Expenses	\$ 4,592,663	\$ 25,788,926	\$ 30,381,589	\$ 4,832,207	\$ 29,455,806	\$ 34,288,013	\$ 4,674,108	\$ 26,342,497	\$ 31,016,605
32		Utility Operating Income	\$(4,592,663)	\$ 15,553,465	\$ 10,960,802	\$(4,832,207)	\$ 10,639,880	\$ 5,807,674	\$(4,674,108)	\$ 14,656,139	\$ 9,982,031
33	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		4,117,907	4,117,907		-	-
34		Total Utility Operating Income	\$(4,592,663)	\$ 15,553,465	\$ 10,960,802	\$(4,832,207)	\$ 14,757,787	\$ 9,925,581	\$(4,674,108)	\$ 14,656,139	\$ 9,982,031
35		<u>Other Income and Deductions:</u>									
36	419	Interest and Dividend Income		7,213	7,213		289,296	289,296		5,658	5,658
37	420	Allowance for Funds Used During Construction		97,141	97,141		525,843	525,843		315,030	315,030
38	421	Non-Utility Income		1,052,321	1,052,321		1,224,179	1,224,179		936,942	936,942
39	426	Miscellaneous Non-Utility Expenses		(544,745)	(544,745)		(295,634)	(295,634)		(246,384)	(246,384)
40	409	Non-Operating Income Taxes		-	-		-	-		-	-
41	412	Amortization of Pre-1971 I. T. C.		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ 611,930	\$ 611,930		\$ 1,743,684	\$ 1,743,684		\$ 1,011,247	\$ 1,011,247
43		<u>Debt Expense:</u>									
44	427	Interest Expense		4,528,701	4,528,701		5,225,395	5,225,395		4,761,853	4,761,853
45	428	Amortization of Debt Discount and Expense		150,820	150,820		191,530	191,530		189,887	189,887
46	429	Amortization of Premium on Debt		43,338	43,338		43,338	43,338		43,338	43,338
47		Total Debt Expense		\$ 4,722,859	\$ 4,722,859		\$ 5,460,262	\$ 5,460,262		\$ 4,995,077	\$ 4,995,077
48		NET INCOME	\$(4,592,663)	\$ 11,442,537	\$ 6,849,873	\$(4,832,207)	\$ 11,041,209	\$ 6,209,002	\$(4,674,108)	\$ 10,672,308	\$ 5,998,201

* This exhibit includes Sewer Accounts as well.

Period Reported: 2010 - 2012
 Prior Year (2009) 12 Mo. Actual

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

Line	Account # (A)	Account Description (B)	Direct PR (C)	Non-PR (D)	2010 Total (E)	Direct PR (F)	Non-PR (G)	2011 Total (H)	Direct PR (I)	Non-PR (J)	2012 Total (K)
1	460-474	Total Operating Revenues		\$17,599,577	\$ 17,599,577		\$ 18,052,498	\$ 18,052,498		\$ 18,118,550	\$ 18,118,550
2	601	Salaries & Wages, Employees	1,526,516		1,526,516	1,624,420		1,624,420	1,689,396		1,689,396
3	603	Salaries & Wages, Officers	92,284		92,284	112,194		112,194	116,681		116,681
4	604	Employee Pensions & Benefits		723,915	723,915		890,784	890,784		917,507	917,507
5	615 & 616	Purchased Power & Fuel for Power Prod.		935,161	935,161		952,984	952,984		960,088	960,088
6	618	Chemicals		558,763	558,763		567,542	567,542		584,568	584,568
7	620	Materials & Supplies		175,827	175,827		188,280	188,280		193,928	193,928
8	631	Contractual Services - Engineering		3,765	3,765		3,360	3,360		3,461	3,461
9	632	Contractual Services - Accounting		40,626	40,626		43,693	43,693		45,004	45,004
10	633	Contractual Services - Legal		34,885	34,885		45,600	45,600		46,968	46,968
11	634	Contractual Services - Management		642,637	642,637		694,704	694,704		764,175	764,175
12	635 & 636	Contractual Services - Other		1,350,141	1,350,141		1,475,467	1,475,467		1,537,271	1,537,271
13	641 - 642	Lease Expense		32,868	32,868		32,220	32,220		33,187	33,187
14	650	Transportation Expense		158,735	158,735		201,634	201,634		214,284	214,284
15	656 - 659	Insurance Expense		226,822	226,822		256,129	256,129		263,812	263,812
16	666 & 667	Regulatory Commission Exp. Amortization		118,066	118,066		99,057	99,057		86,038	86,038
17	670	Bad Debt Expense		238,773	238,773		215,548	215,548		219,291	219,291
18	675	Miscellaneous Expense		536,134	536,134		649,374	649,374		657,930	657,930
19		O & M Expenses	1,618,800	5,777,117	7,395,916	1,736,613	6,316,376	8,052,989	1,806,078	6,507,512	8,313,590
20	403	Depreciation Expense		3,329,300	3,329,300		3,563,988	3,563,988		3,731,852	3,731,852
21	406	Amortization of Utility Plant Acquisition Adjust.		661	661		661	661		661	661
22	407	Amortization Expense		172,914	172,914		121,216	121,216		130,747	130,747
23	408	Taxes Other Than Income		1,314,477	1,314,477		1,407,507	1,407,507		1,449,733	1,449,733
24	409	Income Taxes - Current Federal		1,133,876	1,133,876		905,324	905,324		776,446	776,446
25	409	Income Taxes - Current State		257,954	257,954		208,862	208,862		179,723	179,723
26	410	Deferred Federal Income Taxes		-	-		-	-		-	-
27	410	Deferred State Income Taxes		-	-		-	-		-	-
28	411	Provision for Deferred Income Taxes - Credit		-	-		-	-		-	-
29	412	Amortization of I. T. C. - Federal		(24,712)	(24,712)		(24,648)	(24,648)		(24,648)	(24,648)
30	412	Amortization of I. T. C. - State		(1,656)	(1,656)		(1,656)	(1,656)		(1,656)	(1,656)
31		Utility Operating Expenses	\$ 1,618,800	\$11,959,931	\$ 13,578,731	\$ 1,736,613	\$ 12,497,631	\$ 14,234,244	\$ 1,806,078	\$ 12,750,369	\$ 14,556,447
32		Utility Operating Income	\$(1,618,800)	\$ 5,639,645	\$ 4,020,846	\$(1,736,613)	\$ 5,554,867	\$ 3,818,253	\$(1,806,078)	\$ 5,368,181	\$ 3,562,103
34	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
35		Total Utility Operating Income	\$(1,618,800)	\$ 5,639,645	\$ 4,020,846	\$(1,736,613)	\$ 5,554,867	\$ 3,818,253	\$(1,806,078)	\$ 5,368,181	\$ 3,562,103
36		<u>Other Income and Deductions:</u>									
37	419	Interest and Dividend Income		-	-		-	-		-	-
38	420	Allowance for Funds Used During Construction		76,841	76,841		-	-		-	-
39	421	Non-Utility Income		115,227	115,227		63,146	63,146		83,146	83,146
40	426	Miscellaneous Non-Utility Expenses		(24,091)	(24,091)		(36,338)	(36,338)		(36,542)	(36,542)
41	409	Non-Operating Income Taxes		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ 167,977	\$ 167,977	\$ -	\$ 26,808	\$ 26,808	\$ -	\$ 26,604	\$ 26,604
43											
44											
45		<u>Debt Expense:</u>									
46	427	Interest Expense		1,964,172	1,964,172		1,975,615	1,975,615		1,960,421	1,960,421
47	428	Amortization of Debt Discount and Expense		78,162	78,162		78,324	78,324		78,324	78,324
48	429	Amortization of Premium on Debt		17,839	17,839		17,876	17,876		17,876	17,876
49		Total Debt Expense		\$ 2,060,173	\$ 2,060,173	\$ -	\$ 2,071,815	\$ 2,071,815	\$ -	\$ 2,056,621	\$ 2,056,621
50											
51											
52		NET INCOME (LOSS)	\$(1,618,800)	\$ 3,747,450	\$ 2,128,650	\$(1,736,613)	\$ 3,509,860	\$ 1,773,246	\$(1,806,078)	\$ 3,338,164	\$ 1,532,087

Period Reported: 2007 - 2009

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

Line	Account # (A)	Account Description (B)	Direct PR (C)	Non-PR (D)	2007 Total (E)	Direct PR (F)	Non-PR (G)	2008 Total (H)	Direct PR (I)	Non-PR (J)	2009 Total (K)
1	460-474	Total Operating Revenues		\$15,929,570	\$15,929,570		\$15,641,337	\$15,641,337		\$17,302,759	\$17,302,759
2	601	Salaries & Wages, Employees	1,361,658		1,361,658	1,506,970		1,506,970	1,576,941		1,576,941
3	603	Salaries & Wages, Officers	119,035		119,035	109,648		109,648	88,146		88,146
4	604	Employee Pensions & Benefits		588,906	588,906		553,264	553,264		807,424	807,424
5	615 & 616	Purchased Power & Fuel for Power Prod.		776,896	776,896		832,010	832,010		987,463	987,463
6	618	Chemicals		521,919	521,919		596,197	596,197		587,743	587,743
7	620	Materials & Supplies		112,851	112,851		205,275	205,275		174,025	174,025
8	631	Contractual Services - Engineering		135	135		910	910		7,860	7,860
9	632	Contractual Services - Accounting		52,009	52,009		52,583	52,583		42,143	42,143
10	633	Contractual Services - Legal		48,398	48,398		79,187	79,187		131,951	131,951
11	634	Contractual Services - Management		529,329	529,329		510,224	510,224		502,209	502,209
12	635 & 636	Contractual Services - Other		1,319,931	1,319,931		1,408,353	1,408,353		1,374,940	1,374,940
13	641 - 642	Lease Expense		35,141	35,141		33,451	33,451		40,884	40,884
14	650	Transportation Expense		176,474	176,474		216,868	216,868		150,528	150,528
15	656 - 659	Insurance Expense		239,157	239,157		165,482	165,482		219,407	219,407
16	666 & 667	Regulatory Commission Exp. Amortization		94,673	94,673		77,538	77,538		117,971	117,971
17	670	Bad Debt Expense		378,869	378,869		525,529	525,529		280,095	280,095
18	675	Miscellaneous Expense		420,803	420,803		673,775	673,775		615,805	615,805
19		O & M Expenses	1,480,693	5,295,491	6,776,184	1,616,618	5,930,646	7,547,264	1,665,088	6,040,445	7,705,533
20	403	Depreciation Expense		2,719,251	2,719,251		2,956,747	2,956,747		3,152,576	3,152,576
21	406	Amortization of Utility Plant Acquisition Adjust.		660	660		661	661		661	661
22	407	Amortization Expense		178,271	178,271		174,486	174,486		172,914	172,914
23	408	Taxes Other Than Income		1,094,969	1,094,969		1,175,004	1,175,004		1,188,635	1,188,635
24	409	Income Taxes - Current Federal		1,050,233	1,050,233		1,142,967	1,142,967		1,057,440	1,057,440
25	409	Income Taxes - Current State		243,080	243,080		140,473	140,473		239,631	239,631
26	410	Deferred Federal Income Taxes		-	-		-	-		-	-
27	410	Deferred State Income Taxes		-	-		-	-		-	-
28	411	Provision for Deferred Income Taxes - Credit		-	-		-	-		-	-
29	412	Amortization of I. T. C. - Federal		(25,416)	(25,416)		(25,416)	(25,416)		(25,334)	(25,334)
30	412	Amortization of I. T. C. - State		(1,656)	(1,656)		(1,656)	(1,656)		(1,656)	(1,656)
31		Utility Operating Expenses	\$ 1,480,693	\$10,554,884	\$12,035,577	\$ 1,616,618	\$11,493,911	\$13,110,529	\$ 1,665,088	\$11,825,312	\$ 13,490,400
32		Utility Operating Income	\$(1,480,693)	\$ 5,374,687	\$ 3,893,994	\$(1,616,618)	\$ 4,147,426	\$ 2,530,808	\$(1,665,088)	\$ 5,477,447	\$ 3,812,360
33		Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34	414	Total Utility Operating Income	\$(1,480,693)	\$ 5,374,687	\$ 3,893,994	(1,616,618)	4,147,426	2,530,808	(1,665,088)	5,477,447	3,812,360
35		Other Income and Deductions:									
36		Interest and Dividend Income		-	-		139,946	139,946		-	-
37	419	Allowance for Funds Used During Construction		23,286	23,286		272,524	272,524		206,023	206,023
38	420	Non-Utility Income		75,652	75,652		70,512	70,512		68,859	68,859
39	421	Miscellaneous Non-Utility Expenses		(49,737)	(49,737)		(28,069)	(28,069)		(22,795)	(22,795)
40	426	Non-Operating Income Taxes		-	-		-	-		-	-
41	409	Total Other Income and Deductions		\$ 49,202	\$ 49,202	\$ -	\$ 454,913	\$ 454,913	\$ -	\$ 252,087	\$ 252,087
42		Debt Expense:									
43		Interest Expense		1,795,324	1,795,324		2,168,787	2,168,787		1,991,958	1,991,958
44	427	Amortization of Debt Discount and Expense		62,223	62,223		80,525	80,525		78,061	78,061
45	428	Amortization of Premium on Debt		17,879	17,879		18,220	18,220		17,816	17,816
46	429	Total Debt Expense		\$ 1,875,426	\$ 1,875,426	\$ -	\$ 2,267,532	\$ 2,267,532	\$ -	\$ 2,087,834	\$ 2,087,834
47		NET INCOME (LOSS)	\$(1,480,693)	\$ 3,548,462	\$ 2,067,769	\$(1,616,618)	\$ 2,334,806	\$ 718,188	\$(1,665,088)	\$ 3,641,700	\$ 1,976,613

Period Reported: 2012

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)	\$ 3,562,103	\$ 3,377,691	\$ 5,839,771
2	Less: Synchronized Interest Expense (C - 5.4)	(2,056,621)	(2,022,153)	(2,022,153)
3	Add: Income Taxes - net of ITC Amort.	929,864	909,563	2,632,914
4	Net Income Before Income Taxes	2,435,347	2,265,102	6,450,533
5	Income Tax Calculation:			
6	Net Income Before Income Taxes	2,435,347	2,265,102	6,450,533
7	Permanent Differences:			
8	50% Employee Expense	7,800	7,800	7,800
9				
10	Total	7,800	7,800	7,800
11	Timing Differences:			
12	Excess tax Depreciation	(3,845,944)	(3,769,310)	(3,769,310)
13	Pension Expense - FASB 87	-	-	-
14	OPEB Expense - FASB 106	-	-	-
15	Overheads	-	-	-
16	Cost of Removal	-	-	-
17	Intake Cleaning	-	-	-
18	Tank Painting	79,785	79,785	79,785
19	Total	(3,766,158)	(3,689,525)	(3,689,525)
20				
21	TAXABLE INCOME - STATE (Current)	\$ (1,323,012)	\$ (1,416,624)	\$ 2,768,808
22	INCOME TAXES - STATE			
23	Current	(125,686)	(134,579)	263,037
24	Deferred	357,785	350,505	350,505
25	Reconciling adjustment	(52,376)		
26	Total	\$ 179,723	\$ 215,926	\$ 613,542
27				
28	TAXABLE INCOME - FEDERAL (Current)	\$ (1,197,326)	\$ (1,282,044)	\$ 2,505,771
29	INCOME TAXES - FEDERAL			
30	Current	(419,064)	(448,716)	877,020
31	Deferred	1,192,931	1,168,657	1,168,657
32	Reconciling adjustment	2,579		
33	Total	\$ 776,446	\$ 719,941	\$ 2,045,677
34				

Period Reported: 2009

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 AQUA ILLINOIS, INC. is as follows:
8
9 There is neither a benefit nor a detriment to AQUA ILLINOIS, INC.
10
11
12
13
14
15 C) The impact of the benefits of filing the consolidated federal income tax return on AQUA ILLINOIS, INC.'s books
16 is as follows:
17
18 No Impact.

Period Reported: 2012

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	\$ 3,845,944	\$ 3,769,310	\$ 3,769,310
5	Pension Expense - FASB 87	-	-	-
6	OPEB Expense - FASB 106	-	-	-
7	Overheads	-	-	-
8	Cost of Removal	-	-	-
9	Intake Cleaning	-	-	-
10	Tank Painting	(79,785)	(79,785)	(79,785)
11	Total Taxable Basis for Deferred SIT Expense	<u>\$ 3,766,158</u>	<u>\$ 3,689,525</u>	<u>\$ 3,689,525</u>
12				
13	State Income Tax Rate:	9.50%	9.50%	9.50%
14				
15	Deferred State Income Tax Expense (line 10 x 12)	<u>\$ (357,785)</u>	<u>\$ (350,505)</u>	<u>\$ (350,505)</u>
16				
17				
18				
19				
20	Total Taxable Basis for Deferred FIT Expense			
21	(Lines 10 + 14)	3,408,373	3,339,020	3,339,020
22				
23	Federal Income Tax Rate:	35.00%	35.00%	35.00%
24				
25	Deferred Fed. Income Tax Expense (line 20 x 22)	<u>\$ (1,192,931)</u>	<u>\$ (1,168,657)</u>	<u>\$ (1,168,657)</u>

Period Reported: 2012

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	\$ 7,577,796	\$ 7,577,796	\$ 7,577,796
4	Book Depreciation	<u>3,731,852</u>	<u>3,808,485</u>	<u>3,808,485</u>
5	Tax Depreciation in Excess of Book	3,845,944	3,769,310	3,769,310
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	\$ 3,845,944	\$ 3,769,310	\$ 3,769,310
11				
12	State Income Tax Rate:	9.50%	9.50%	9.50%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	\$ (365,365)	\$ (358,084)	\$ (358,084)
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	3,480,579	3,411,226	3,411,226
19				
20	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
21				
22	Attributable Deferred FIT Expense (line 18 x 20)	\$ (1,218,203)	\$ (1,193,929)	\$ (1,193,929)

Proposed Test Year Period: Future
 Period Reported: Average 2012

Interest Synchronization

Line

1 **- Calculation of synchronized interest:**

2

3

4

Calculation Components

Reference

Amount

5

6

7

8

9

Average Future Test Year Rate Base

B - 1

\$

65,555,151

10

11

12

Future Test Year Weighted Cost of Debt

D - 1

3.08466%

13

14

15

16

17

Future Test Year Synchronized Interest

To WP-C1

\$

2,022,153

18

Col. F & H, line 38

Period Reported: 2012

Investment Tax and Job Development Credits

<u>Line</u>	<u>Account Number (A)</u>	<u>Description (B)</u>	<u>Projected Unamortized ITC at 12/31/11 (C)</u>	<u>Additions (D)</u>	<u>Amortizations (E)</u>	<u>Projected Unamortized ITC at 12/31/12 (F)</u>
1	255	Unamortized Federal ITC	\$ 189,267	\$ -	\$ (24,648)	\$ 164,619
2						
3						
4	255	Unamortized State ITC	<u>12,224</u>	<u>-</u>	<u>(1,656)</u>	<u>10,568</u>
5						
6						
7		Total	<u>\$ 201,491</u>	<u>\$ -</u>	<u>\$ (26,304)</u>	<u>\$ 175,187</u>

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Social and Service Club Membership Dues - 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	<u>2009</u>			
2		Other Expense	None	\$ -	
3				-	
4					
5					
6		Items Under \$1,000		-	
7		Aggregate Nonoperating Items		-	
8				<u>\$ -</u>	
9					
10	675	<u>2010</u>			
11		Other Expense	None	\$ -	
12				-	
13					
14					
15		Items Under \$1,000		-	
16		Aggregate Nonoperating Items		-	
17				<u>\$ -</u>	
18					
19	675	<u>2011</u>			
20		Other Expense	None	\$ -	
21				-	
22					
23					
24		Items Under \$1,000		-	
25		Aggregate Nonoperating Items		-	
26				<u>\$ -</u>	
27					
28	675	<u>2012</u>			
29		Other Expense	None	\$ -	
30				-	
31					
32					
33		Items Under \$1,000		-	
34		Aggregate Nonoperating Items		-	
35				<u>\$ -</u>	

Period Reported: 2012

Social and Service Club Membership Dues - Consolidated 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	None	\$ -	
2					
3					
4					
5					
6					
7		Items Under \$1,000		-	
8		Aggregate Nonoperating Items		<u>-</u>	
9					
10				<u>\$ -</u>	

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Industry Association Dues - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	<u>2009</u>			
2		Other Expense		\$ -	Provide support and receive benefit
3				-	from association with peers.
4					Associations are involved in legislative,
5		Items Under \$50,000		43,594	technical, educational, finance, tax
6		Aggregate Nonoperating Items		-	and other industry - wide affairs.
7				<u>\$ 43,594</u>	
8					
9	675	<u>2010</u>			
10		Other Expense		\$ -	" "
11				-	
12				-	
13					
14		Items Under \$50,000		50,990	
15		Aggregate Nonoperating Items		-	
16				<u>\$ 50,990</u>	
17					
18	675	<u>2011</u>			
19		Other Expense		\$ -	" "
20				-	
21				-	
22					
23		Items Under \$50,000		52,520	
24		Aggregate Nonoperating Items		-	
25				<u>\$ 52,520</u>	
26					
27	675	<u>2012</u>			
28		Other Expense		\$ -	" "
29				-	
30				-	
31					
32		Items Under \$50,000		54,096	
33		Aggregate Nonoperating Items		-	
34				<u>\$ 54,096</u>	

Period Reported: 2012

Industry Association Dues - Consolidated Water Division

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
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		24,170	
8		Aggregate Nonoperating Items		-	
9					
10				<u>\$ 24,170</u>	

Period Reported: 2009 - 2012
 Prior Year (2009) 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		2009			
2	632	Contractual Services - Accounting	Price WaterHouse	\$ 93,888	Audit
3	633	Contractual Services - Legal	Spesia, Ayers and Ardaugh	939	Legal
4	635 & 636	Contractual Services - Other	Level One / ACO	1,014,364	Billing / CSR Services
5	636 & 711	Contractual Services - Other	Synagro Midwest Inc., Pistorious; Stewart Spreading; Conserve FS	1,039,845	Sludge Removal
6					
7		Items Under \$50,000		1,648,842	
8		Aggregate Nonoperating Items		-	
9				<u>\$ 3,797,877</u>	
10					
11		2010			
12	632	Contractual Services - Accounting	Price WaterHouse	\$ 89,521	Audit
13	633	Contractual Services - Legal	Spesia, Ayers and Ardaugh	73,907	Legal
14	635 & 636	Contractual Services - Other	Level One / ACO	990,942	Billing / CSR Services
15	636 & 711	Contractual Services - Other	Synagro Midwest Inc., REBACZ; Stewart Spreading; Conserve FS	1,108,021	Sludge Removal
16					
17		Items Under \$50,000		1,352,238	
18		Aggregate Nonoperating Items		-	
19				<u>\$ 3,614,629</u>	
20					
21		2011			
22	632	Contractual Services - Accounting	Price WaterHouse	\$ 96,834	Auditing
23	633	Contractual Services - Legal	Spesia, Ayers and Ardaugh	108,200	Legal
24	635 & 636	Contractual Services - Other	Level One / ACO	1,104,889	Billing / CSR Services
25	636 & 711	Contractual Services - Other	Synagro Midwest Inc., REBACZ; Stewart Spreading; Conserve FS	1,149,534	Sludge Removal
26					
27		Items Under \$50,000		1,396,482	
28		Aggregate Nonoperating Items		-	
29				<u>\$ 3,855,939</u>	
30					
31		2012			
32	632	Contractual Services - Accounting	Price WaterHouse	\$ 99,739	Auditing
33	633	Contractual Services - Legal	Spesia, Ayers and Ardaugh	111,446	Legal
34	635 & 636	Contractual Services - Other	Level One / ACO	1,138,036	Billing / CSR Services
35	636 & 711	Contractual Services - Other	Synagro Midwest Inc., REBACZ; Stewart Spreading; Conserve FS	1,164,857	Sludge Removal
36					
37		Items Under \$50,000		1,449,981	
38		Aggregate Nonoperating Items		-	
39				<u>\$ 3,964,059</u>	

Period Reported: 2012

Expenses for Outside Professional Services - Consolidated 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	635 & 636	Contractual Services - Other	Level One / ACO	\$ 492,191	Billing / CSR Services
2	635 & 636	Contractual Services - Other	REBACZ TRUCKING	328,247	Sludge Hauling
3					
4					
5					
6					
7					
8					
9					
10					
11					
12		Items Under \$50,000		812,266	
13					
14		Aggregate Nonoperating Items		-	
15					
16					
17					
18				\$ 1,632,704	

Charitable Contributions - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	Other Expense	Christmas In April	\$ 10,000	Charitable
2			United Way	4,342	Charitable
3			Danville Family YMCA	3,850	Charitable
4			Vermilion County Conservation District	3,000	Charitable
5			NAACP	2,500	Charitable
6			Danville Area Community College	1,500	Charitable
7			Provena St. Mary's Hospital	1,450	Charitable
8			Kankakee Development	1,200	Community & Economic Development
9			Home Builders Association	1,125	Charitable
10			American Cancer Society	1,000	Charitable
11			American Cancer Assoc	1,000	Charitable
12			Kankakee Community Development Center	1,000	Community & Economic Development
13			Two Rivers Festival	1,000	Charitable
14			Women's Care Clinic	1,000	Charitable
15			Misc Organizations (Items < \$1,000)	21,231	Various
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29			Aggregate Nonoperating Items	-	
30			Total	<u>\$ 55,198</u>	

Period Reported: 2010

Charitable Contributions - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	Other Expense	Christmas In April	\$ 5,000	Charitable
2			Danville Family YMCA	3,500	Charitable
3			Economic Alliance of Kankakee County	3,500	Community & Economic Development
4			United Way	3,418	Charitable
5			Vermilion County Health Dept.	3,150	Charitable
6			Kankakee Valley Symphony	3,000	Charitable
7			NAACP	3,000	Charitable
8			City of Kankakee	1,935	Community & Economic Development
9			Kiwanis	1,550	Charitable
10			Danville Area Community College	1,500	Charitable
11			United Way	1,370	Charitable
12			Kankakee Valley Firemen's Association	1,250	Charitable
13			Provena St. Mary's Hospital	1,250	Charitable
14			City of Danville	1,075	Community & Economic Development
15			American Cancer Assoc	1,000	Various
16			American Cancer Society	1,000	Charitable
17			Bourbonnais Friendship Festival	1,000	Charitable
18			Kankakee County Republicans	1,000	Charitable
19			Summerfest Extravaganza	1,000	Charitable
20			Two Rivers Festival	1,000	Charitable
21			Village of Bradley	1,000	Community & Economic Development
22					
23			Misc Organizations (Items < \$1000)	<u>22,199</u>	Various
24				<u>\$ 63,697</u>	

Period Reported: 2011

Charitable Contributions - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	Other Expense	Christmas In April	\$ 5,000	Charitable
2			Economic Alliance of Kankakee County	3,500	Community & Economic Development
3			Danville Family YMCA	3,500	Charitable
4			United Way	3,500	Charitable
5			Vermilion County Health Dept.	3,150	Charitable
6			Kankakee Valley Symphony	3,000	Charitable
7			NAACP	3,000	Charitable
8			City of Kankakee	2,000	Community & Economic Development
9			Kiwanis	1,600	Charitable
10			Danville Area Community College	1,500	Charitable
11			United Way	1,400	Charitable
12			Kankakee Valley Firemen's Association	1,250	Charitable
13			Provena St. Mary's Hospital	1,250	Charitable
14			City of Danville	1,100	Community & Economic Development
15			American Cancer Society	1,000	Charitable
16			Bourbonnais Friendship Festival	1,000	Charitable
17			Summerfest Extravaganza	1,000	Charitable
18			Two Rivers Festival	1,000	Charitable
19			Village of Bradley	1,000	Community & Economic Development
20			American Cancer Assoc	1,000	Charitable
21			Kankakee County Republicans	1,000	Charitable
22					
23					
24					
25					
26					
27					
28					
29			Misc Organizations (Items < \$1000)	<u>24,730</u>	Various
30		TOTAL		<u>\$ 66,480</u>	

Period Reported: 2012

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	Other Expense	Christmas In April	\$ 5,150	Charitable
2			Economic Alliance of Kankakee County	3,605	Community & Economic Development
3			Danville Family YMCA	3,605	Charitable
4			United Way	3,605	Charitable
5			Vermilion County Health Dept.	3,245	Charitable
6			Kankakee Valley Symphony	3,090	Charitable
7			NAACP	3,090	Charitable
8			City of Kankakee	2,060	Community & Economic Development
9			Kiwanis	1,648	Charitable
10			Danville Area Community College	1,545	Charitable
11			United Way	1,442	Charitable
12			Kankakee Valley Firemen's Association	1,288	Charitable
13			Provena St. Mary's Hospital	1,288	Charitable
14			City of Danville	1,133	Community & Economic Development
15			American Cancer Society	1,030	Charitable
16			Bourbonnais Friendship Festival	1,030	Charitable
17			Summerfest Extravaganza	1,030	Charitable
18			Two Rivers Festival	1,030	Charitable
19			Village of Bradley	1,030	Community & Economic Development
20			American Cancer Assoc	1,030	Charitable
21			Kankakee County Republicans	1,030	Charitable
22					
23					
24					
25					
26					
27					
28					
29			Misc Organizations (Items < \$1000)	<u>25,472</u>	Various
30		TOTAL		<u>\$ 68,474</u>	

Period Reported: 2012

Charitable Contributions - Consolidated Water Division

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	<u>2012 - Other Expense</u>	Danville Family YMCA	\$ 3,500	Charitable
2			United Way	3,425	Charitable
3			Vermilion County Health Dept.	3,150	Charitable
4			Kiwanis	1,550	Charitable
5			Danville Area Community College	1,500	Charitable
6			City of Danville	1,100	Community & Economic Development
7			American Cancer Assoc	1,000	Charitable
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18			Misc Organizations (Items < \$1000)	13,203	Various
19			Aggregate Nonoperating Items	-	
20		TOTAL		<u>28,428</u>	
21					
22					
23					
24					
25					
26					
27					
28					

Note - The Company's active involvement and associated donations in the communities it serves are for the public welfare.
 The Company believes the above test year donations are reasonable per the following measurements:

32	Approximate percentage of revenues:	0.1%
33	Approximate amount per customer per month:	\$0.08

Period Reported: 2012

Demonstration and Selling, Advertising, and Miscellaneous Sales Expense

<u>Line</u>	<u>Account Number</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Test Year</u> <u>Expense</u> <u>(C)</u>	<u>Ratemaking</u> <u>Adjustments</u> <u>(D)</u>	<u>Expense on C-1</u> <u>(E)</u>
1	660	Advertising (Miscellaneous Expenses)			
2					
3		WDAN	\$ 12,230	\$ -	\$ 12,230
4		Illiana Communications	\$ 4,864	\$ -	\$ 4,864
5		Commercial News	\$ 1,446	\$ -	\$ 1,446
6					
7					
8					
9					
10					
11					
12					
13	Total		\$ 18,540	\$ -	\$ 18,540

Period Reported: 2010 - 2012
 Prior Year (2009) 12 Mo. Actual

Civic, Political and Related Activities - Total Company

<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 Recipient of Expenditure (E)</u>
1		<u>2010</u>			
2					
3	426-060	Non-Utility Expense	Various	\$ 70,549	Civic, Political or Related Contribution
4				-	
5				-	
6				-	
7				-	
8				-	
9					
10		Items Under \$1,000		-	
11				<u>\$ 70,549</u>	
12					
13					
14		<u>2011</u>			
15					
16	426-060	Non-Utility Expense	Various	\$ 66,000	Civic, Political or Related Contribution
17					
18					
19					
20					
21					
22					
23		Items Under \$1,000		-	
24				<u>\$ 66,000</u>	
25					
26					
27		<u>2012</u>			
28					
29	426-060	Non-Utility Expense	Various	\$ 66,000	Civic, Political or Related Contribution
30					
31					
32					
33					
34					
35					
36		Items Under \$1,000		-	
37				<u>\$ 66,000</u>	

Period Reported: 2012

Civic, Political and Related Activities - Consolidated 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 Recipient of Expenditure (E)</u>
1		<u>2012</u>			
2					
3	426-060	Non-Utility Expense	None	\$ 29,559	Civic, Political or Related Contribution
4					
5					
6					
7					
8					
9					
10		Items Under \$1,000		<u>-</u>	
11				<u>\$ 29,559</u>	

Period Reported: 2012

Rate Case Expense

Analysis of Total Projected Expenses:

Line (A)	Categories	Amount
1	Outside Consultants / Witnesses	\$ 283,100
2	Outside Legal Services	175,000
3	Paid Overtime (see footnote #1)	-
4	Other Expenses (see footnote #2)	<u>409,218</u>
5		
6		
7	Total Expense	\$ 867,318

(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	Total Jurisdictional	Amount in
										Proposed C-1 (4 Year Amort.)
13	Local Legal Support	\$ 175,000		\$ -		\$ 175,000	Legal	Direct Legal Support	\$ 143,345	\$ 35,836
14	Aqua America, Inc. - Legal	124,800	Hourly at Cost	2,400		127,200	Legal	Overall Legal; Reg. Relations	104,191	26,048
15	Gannett Fleming	39,500		1,200		40,700	Witness	Rate of Return on Equity	33,338	8,334
16	GPM - David Monie	75,000		1,200		76,200	Witness	COSS/ Rate Design/ E-Sched.	62,416	15,604
17	Guastella Associates	70,000		1,200		71,200	Witness	Depreciation Studies	58,321	14,580
18	London Witte Group	95,000		-		95,000	Audit Plan/Case	Compliance with Sch. G-2	77,816	19,454
19	Aqua America, Inc. - Rate Dept.	210,143	Hourly at Cost	6,000		216,143	Rate Support Etc.	Case Mgt. Assist. & Support	177,046	44,261
20	Other Expenses - Misc.	-		-	65,875	<u>65,875</u>	Miscellaneous	Please see Footnote #2	53,959	13,490
21		\$ 789,443		\$ 12,000	\$ 65,875	\$ 867,318			\$ 710,431	\$ 177,608

(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 mailing, supplies, transcripts, notification and printing.
- 3) Total Jurisdictional Allocation reflects jurisdiction as a percentage of all Aqua Illinois, Inc. customers exclusive of the Kankakee Division.

(D) Amortization of Previous Rate Case Expenses:

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

Consolidated Water Division:

33 N/A \$16,510

Period Reported: 2012

Rate Case Expense Comparisons

<u>Line</u>	<u>Categories</u>	<u>Current Case Consol Water Amount</u>	<u>Approximate Prior Case</u>
1	Outside Consultants / Witnesses	\$ 231,891	\$ 251,683
2	Outside Legal Services	143,345	465,437
3	Paid Overtime	-	-
4	Other Expenses	<u>335,196</u>	<u>167,055</u>
5			
6			
7	Total Expense	<u>\$ 710,431</u>	<u>\$ 884,175</u>
8			
9			
10			
11	If 20% Difference - Explanation:		
12			
13			
14			
15			
16			
17	The Consolidated Water Divisions benefit from economies of a larger customer base supporting costs of Consolidated filings.		

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Direct Payroll by Function

Total Company

<u>Line</u>	<u>Function</u> <u>(A)</u>	<u>2009</u> <u>(B)</u>	<u>Projected</u> <u>2010</u> <u>(C)</u>	<u>Projected</u> <u>2011</u> <u>(D)</u>	<u>Projected</u> <u>2012</u> <u>(E)</u>
1	Source of Supply and Pumping	\$ (16,899)	\$ 30,672	\$ 30,666	\$ 31,893
2					
3	Water Treatment	1,108,545	1,173,767	1,241,456	1,291,114
4					
5	Transmission and Distribution	1,066,905	1,191,781	1,529,234	1,590,404
6					
7	Customer Accounts	778,837	703,085	505,279	525,490
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	1,275,896	1,320,658	1,349,577	1,403,560
12					
13	Sewer Related	<u>460,824</u>	<u>491,112</u>	<u>510,782</u>	<u>531,213</u>
14					
15	Total Payroll Charged to O&M Expense	\$ 4,674,108	\$4,911,075	\$ 5,166,995	\$5,373,675
16					
17	Total Payroll Charged to Other	-	-	-	-
18	Total Payroll Charged to Construction	<u>961,895</u>	<u>931,167</u>	<u>868,556</u>	<u>892,460</u>
19					
20					
21					
22	TOTAL PAYROLL	\$ 5,636,003	\$5,842,242	\$ 6,035,551	\$6,266,135

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Direct Payroll by Function

Consolidated Water Division

Line	Function (A)	2009 (B)	Projected 2010 (C)	Projected 2011 (D)	Projected 2012 (E)
1	Source of Supply and Pumping	\$ 42,932	\$ 30,672	\$ 30,539	\$ 31,761
2					
3	Water Treatment	442,539	539,655	639,659	665,245
4					
5	Transmission and Distribution	292,453	368,020	560,764	583,194
6					
7	Customer Accounts	563,115	385,703	154,053	160,216
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	<u>324,048</u>	<u>294,750</u>	<u>351,598</u>	<u>365,662</u>
12					
13	Total Payroll Charged to O&M Expense	\$1,665,088	\$1,618,800	\$1,736,613	\$1,806,078
14					
15	Total Payroll Charged to Other	-	-	-	-
16	Total Payroll Charged to Construction	<u>386,027</u>	<u>426,328</u>	<u>371,993</u>	<u>383,013</u>
17					
18					
19					
20	TOTAL PAYROLL	\$2,051,115	\$2,045,128	\$2,108,606	\$2,189,091

Number of Employees

Period Reported: 2009

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	28.0	0.0	0.0	28.0	January	11.0	1.3	0.7	11.7
3	February	28.0	0.0	0.0	28.0	February	11.0	1.3	0.7	11.7
4	March	28.0	0.0	0.0	28.0	March	11.0	1.3	0.7	11.7
5	April	28.0	0.0	0.0	28.0	April	11.0	1.3	0.7	11.7
6	May	28.0	0.0	0.0	28.0	May	11.0	1.3	0.7	11.7
7	June	28.0	0.0	0.0	28.0	June	11.0	1.3	0.7	11.7
8	July	28.0	0.0	0.0	28.0	July	11.0	1.3	0.7	11.7
9	August	28.0	0.0	0.0	28.0	August	11.0	1.3	0.7	11.7
10	September	28.0	0.0	0.0	28.0	September	11.0	1.3	0.7	11.7
11	October	28.0	0.0	0.0	28.0	October	11.0	1.3	0.7	11.7
12	November	28.0	0.0	0.0	28.0	November	11.0	1.3	0.7	11.7
13	December	28.0	0.0	0.0	28.0	December	11.0	1.3	0.7	11.7
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.0	8.8	4.4	36.4	January	23.0	1.6	0.8	23.8
20	February	32.0	8.8	4.4	36.4	February	23.0	1.6	0.8	23.8
21	March	32.0	8.8	4.4	36.4	March	23.0	1.6	0.8	23.8
22	April	32.0	8.8	4.4	36.4	April	23.0	1.6	0.8	23.8
23	May	32.0	8.8	4.4	36.4	May	23.0	1.6	0.8	23.8
24	June	32.0	8.8	4.4	36.4	June	23.0	1.6	0.8	23.8
25	July	32.0	8.8	4.4	36.4	July	23.0	1.6	0.8	23.8
26	August	32.0	8.8	4.4	36.4	August	23.0	1.6	0.8	23.8
27	September	32.0	8.8	4.4	36.4	September	23.0	1.6	0.8	23.8
28	October	32.0	8.8	4.4	36.4	October	23.0	1.6	0.8	23.8
29	November	32.0	8.8	4.4	36.4	November	23.0	1.6	0.8	23.8
30	December	32.0	8.8	4.4	36.4	December	23.0	1.6	0.8	23.8

Number of Employees

Period Reported: 2009

Consolidated Water Division

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	12.2	0.0	0.0	12.2	January	3.2	1.3	0.7	3.9
3	February	12.2	0.0	0.0	12.2	February	3.2	1.3	0.7	3.9
4	March	12.2	0.0	0.0	12.2	March	3.2	1.3	0.7	3.9
5	April	12.2	0.0	0.0	12.2	April	3.2	1.3	0.7	3.9
6	May	12.2	0.0	0.0	12.2	May	3.2	1.3	0.7	3.9
7	June	12.2	0.0	0.0	12.2	June	3.2	1.3	0.7	3.9
8	July	12.2	0.0	0.0	12.2	July	3.2	1.3	0.7	3.9
9	August	12.2	0.0	0.0	12.2	August	3.2	1.3	0.7	3.9
10	September	12.2	0.0	0.0	12.2	September	3.2	1.3	0.7	3.9
11	October	12.2	0.0	0.0	12.2	October	3.2	1.3	0.7	3.9
12	November	12.2	0.0	0.0	12.2	November	3.2	1.3	0.7	3.9
13	December	12.2	0.0	0.0	12.2	December	3.2	1.3	0.7	3.9
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	13.0	3.6	1.8	14.8	January	4.6	0.6	0.3	4.9
20	February	13.0	3.6	1.8	14.8	February	4.6	0.6	0.3	4.9
21	March	13.0	3.6	1.8	14.8	March	4.6	0.6	0.3	4.9
22	April	13.0	3.6	1.8	14.8	April	4.6	0.6	0.3	4.9
23	May	13.0	3.6	1.8	14.8	May	4.6	0.6	0.3	4.9
24	June	13.0	3.6	1.8	14.8	June	4.6	0.6	0.3	4.9
25	July	13.0	3.6	1.8	14.8	July	4.6	0.6	0.3	4.9
26	August	13.0	3.6	1.8	14.8	August	4.6	0.6	0.3	4.9
27	September	13.0	3.6	1.8	14.8	September	4.6	0.6	0.3	4.9
28	October	13.0	3.6	1.8	14.8	October	4.6	0.6	0.3	4.9
29	November	13.0	3.6	1.8	14.8	November	4.6	0.6	0.3	4.9
30	December	13.0	3.6	1.8	14.8	December	4.6	0.6	0.3	4.9

Number of Employees

Period Reported: 2010

Total Company

<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	26.0	0.0	0.0	26.0	January	11.0	0.0	0.0	11.0
3	February	26.0	0.0	0.0	26.0	February	11.0	0.0	0.0	11.0
4	March	26.0	0.0	0.0	26.0	March	11.0	0.0	0.0	11.0
5	April	26.0	0.0	0.0	26.0	April	11.0	0.0	0.0	11.0
6	May	26.0	0.0	0.0	26.0	May	11.0	0.0	0.0	11.0
7	June	26.0	0.0	0.0	26.0	June	11.0	0.0	0.0	11.0
8	July	26.0	0.0	0.0	26.0	July	11.0	0.0	0.0	11.0
9	August	26.0	0.0	0.0	26.0	August	11.0	0.0	0.0	11.0
10	September	26.0	0.0	0.0	26.0	September	11.0	0.0	0.0	11.0
11	October	26.0	0.0	0.0	26.0	October	11.0	0.0	0.0	11.0
12	November	26.0	0.0	0.0	26.0	November	11.0	0.0	0.0	11.0
13	December	26.0	0.0	0.0	26.0	December	11.0	0.0	0.0	11.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	31.8	5.5	2.8	34.6	January	23.0	1.0	0.5	23.5
20	February	31.8	5.5	2.8	34.6	February	23.0	1.0	0.5	23.5
21	March	31.8	5.5	2.8	34.6	March	23.0	1.0	0.5	23.5
22	April	31.8	5.5	2.8	34.6	April	23.0	1.0	0.5	23.5
23	May	31.8	5.5	2.8	34.6	May	23.0	1.0	0.5	23.5
24	June	31.8	5.5	2.8	34.6	June	23.0	1.0	0.5	23.5
25	July	31.8	5.5	2.8	34.6	July	23.0	1.0	0.5	23.5
26	August	31.8	5.5	2.8	34.6	August	23.0	1.0	0.5	23.5
27	September	31.8	5.5	2.8	34.6	September	23.0	1.0	0.5	23.5
28	October	31.8	5.5	2.8	34.6	October	23.0	1.0	0.5	23.5
29	November	31.8	5.5	2.8	34.6	November	23.0	1.0	0.5	23.5
30	December	31.8	5.5	2.8	34.6	December	23.0	1.0	0.5	23.5

Number of Employees

Period Reported: 2010

Consolidated Water Division

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	11.7	0.0	0.0	11.7	January	2.2	0.0	0.0	2.2
3	February	11.7	0.0	0.0	11.7	February	2.2	0.0	0.0	2.2
4	March	11.7	0.0	0.0	11.7	March	2.2	0.0	0.0	2.2
5	April	11.7	0.0	0.0	11.7	April	2.2	0.0	0.0	2.2
6	May	11.7	0.0	0.0	11.7	May	2.2	0.0	0.0	2.2
7	June	11.7	0.0	0.0	11.7	June	2.2	0.0	0.0	2.2
8	July	11.7	0.0	0.0	11.7	July	2.2	0.0	0.0	2.2
9	August	11.7	0.0	0.0	11.7	August	2.2	0.0	0.0	2.2
10	September	11.7	0.0	0.0	11.7	September	2.2	0.0	0.0	2.2
11	October	11.7	0.0	0.0	11.7	October	2.2	0.0	0.0	2.2
12	November	11.7	0.0	0.0	11.7	November	2.2	0.0	0.0	2.2
13	December	11.7	0.0	0.0	11.7	December	2.2	0.0	0.0	2.2
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	12.9	3.7	1.9	14.8	January	4.5	0.4	0.2	4.7
20	February	12.9	3.7	1.9	14.8	February	4.5	0.4	0.2	4.7
21	March	12.9	3.7	1.9	14.8	March	4.5	0.4	0.2	4.7
22	April	12.9	3.7	1.9	14.8	April	4.5	0.4	0.2	4.7
23	May	12.9	3.7	1.9	14.8	May	4.5	0.4	0.2	4.7
24	June	12.9	3.7	1.9	14.8	June	4.5	0.4	0.2	4.7
25	July	12.9	3.7	1.9	14.8	July	4.5	0.4	0.2	4.7
26	August	12.9	3.7	1.9	14.8	August	4.5	0.4	0.2	4.7
27	September	12.9	3.7	1.9	14.8	September	4.5	0.4	0.2	4.7
28	October	12.9	3.7	1.9	14.8	October	4.5	0.4	0.2	4.7
29	November	12.9	3.7	1.9	14.8	November	4.5	0.4	0.2	4.7
30	December	12.9	3.7	1.9	14.8	December	4.5	0.4	0.2	4.7

Number of Employees

Period Reported: 2011

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	25.4	0.0	0.0	25.4	January	12.6	0.0	0.0	12.6
3	February	25.4	0.0	0.0	25.4	February	12.6	0.0	0.0	12.6
4	March	25.4	0.0	0.0	25.4	March	12.6	0.0	0.0	12.6
5	April	25.4	0.0	0.0	25.4	April	12.6	0.0	0.0	12.6
6	May	25.4	0.0	0.0	25.4	May	12.6	0.0	0.0	12.6
7	June	25.4	0.0	0.0	25.4	June	12.6	0.0	0.0	12.6
8	July	25.4	0.0	0.0	25.4	July	12.6	0.0	0.0	12.6
9	August	25.4	0.0	0.0	25.4	August	12.6	0.0	0.0	12.6
10	September	25.4	0.0	0.0	25.4	September	12.6	0.0	0.0	12.6
11	October	25.4	0.0	0.0	25.4	October	12.6	0.0	0.0	12.6
12	November	25.4	0.0	0.0	25.4	November	12.6	0.0	0.0	12.6
13	December	25.4	0.0	0.0	25.4	December	12.6	0.0	0.0	12.6
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.8	3.5	1.8	34.6	January	21.9	3.3	1.7	23.6
20	February	32.8	3.5	1.8	34.6	February	21.9	3.3	1.7	23.6
21	March	32.8	3.5	1.8	34.6	March	21.9	3.3	1.7	23.6
22	April	32.8	3.5	1.8	34.6	April	21.9	3.3	1.7	23.6
23	May	32.8	3.5	1.8	34.6	May	21.9	3.3	1.7	23.6
24	June	32.8	3.5	1.8	34.6	June	21.9	3.3	1.7	23.6
25	July	32.8	3.5	1.8	34.6	July	21.9	3.3	1.7	23.6
26	August	32.8	3.5	1.8	34.6	August	21.9	3.3	1.7	23.6
27	September	32.8	3.5	1.8	34.6	September	21.9	3.3	1.7	23.6
28	October	32.8	3.5	1.8	34.6	October	21.9	3.3	1.7	23.6
29	November	32.8	3.5	1.8	34.6	November	21.9	3.3	1.7	23.6
30	December	32.8	3.5	1.8	34.6	December	21.9	3.3	1.7	23.6

Number of Employees

Period Reported: 2011

Consolidated Water Division

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	11.9	0.0	0.0	11.9	January	3.1	0.0	0.0	3.1
3	February	11.9	0.0	0.0	11.9	February	3.1	0.0	0.0	3.1
4	March	11.9	0.0	0.0	11.9	March	3.1	0.0	0.0	3.1
5	April	11.9	0.0	0.0	11.9	April	3.1	0.0	0.0	3.1
6	May	11.9	0.0	0.0	11.9	May	3.1	0.0	0.0	3.1
7	June	11.9	0.0	0.0	11.9	June	3.1	0.0	0.0	3.1
8	July	11.9	0.0	0.0	11.9	July	3.1	0.0	0.0	3.1
9	August	11.9	0.0	0.0	11.9	August	3.1	0.0	0.0	3.1
10	September	11.9	0.0	0.0	11.9	September	3.1	0.0	0.0	3.1
11	October	11.9	0.0	0.0	11.9	October	3.1	0.0	0.0	3.1
12	November	11.9	0.0	0.0	11.9	November	3.1	0.0	0.0	3.1
13	December	11.9	0.0	0.0	11.9	December	3.1	0.0	0.0	3.1
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	13.1	2.2	1.1	14.2	January	5.5	2.3	1.2	6.7
20	February	13.1	2.2	1.1	14.2	February	5.5	2.3	1.2	6.7
21	March	13.1	2.2	1.1	14.2	March	5.5	2.3	1.2	6.7
22	April	13.1	2.2	1.1	14.2	April	5.5	2.3	1.2	6.7
23	May	13.1	2.2	1.1	14.2	May	5.5	2.3	1.2	6.7
24	June	13.1	2.2	1.1	14.2	June	5.5	2.3	1.2	6.7
25	July	13.1	2.2	1.1	14.2	July	5.5	2.3	1.2	6.7
26	August	13.1	2.2	1.1	14.2	August	5.5	2.3	1.2	6.7
27	September	13.1	2.2	1.1	14.2	September	5.5	2.3	1.2	6.7
28	October	13.1	2.2	1.1	14.2	October	5.5	2.3	1.2	6.7
29	November	13.1	2.2	1.1	14.2	November	5.5	2.3	1.2	6.7
30	December	13.1	2.2	1.1	14.2	December	5.5	2.3	1.2	6.7

Number of Employees

Period Reported: 2012

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	25.4	0.0	0.0	25.4	January	12.6	0.0	0.0	12.6
3	February	25.4	0.0	0.0	25.4	February	12.6	0.0	0.0	12.6
4	March	25.4	0.0	0.0	25.4	March	12.6	0.0	0.0	12.6
5	April	25.4	0.0	0.0	25.4	April	12.6	0.0	0.0	12.6
6	May	25.4	0.0	0.0	25.4	May	12.6	0.0	0.0	12.6
7	June	25.4	0.0	0.0	25.4	June	12.6	0.0	0.0	12.6
8	July	25.4	0.0	0.0	25.4	July	12.6	0.0	0.0	12.6
9	August	25.4	0.0	0.0	25.4	August	12.6	0.0	0.0	12.6
10	September	25.4	0.0	0.0	25.4	September	12.6	0.0	0.0	12.6
11	October	25.4	0.0	0.0	25.4	October	12.6	0.0	0.0	12.6
12	November	25.4	0.0	0.0	25.4	November	12.6	0.0	0.0	12.6
13	December	25.4	0.0	0.0	25.4	December	12.6	0.0	0.0	12.6
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.8	3.5	1.8	34.6	January	21.9	3.3	1.7	23.6
20	February	32.8	3.5	1.8	34.6	February	21.9	3.3	1.7	23.6
21	March	32.8	3.5	1.8	34.6	March	21.9	3.3	1.7	23.6
22	April	32.8	3.5	1.8	34.6	April	21.9	3.3	1.7	23.6
23	May	32.8	3.5	1.8	34.6	May	21.9	3.3	1.7	23.6
24	June	32.8	3.5	1.8	34.6	June	21.9	3.3	1.7	23.6
25	July	32.8	3.5	1.8	34.6	July	21.9	3.3	1.7	23.6
26	August	32.8	3.5	1.8	34.6	August	21.9	3.3	1.7	23.6
27	September	32.8	3.5	1.8	34.6	September	21.9	3.3	1.7	23.6
28	October	32.8	3.5	1.8	34.6	October	21.9	3.3	1.7	23.6
29	November	32.8	3.5	1.8	34.6	November	21.9	3.3	1.7	23.6
30	December	32.8	3.5	1.8	34.6	December	21.9	3.3	1.7	23.6

Number of Employees

Period Reported: 2012

Consolidated Water Division

<u>Line</u>	<u>Department</u> (A)	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> (B)	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> (C)	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> (D)	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> (B + D) (E)	<u>Department</u> (F)	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> (G)	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> (H)	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> (I)	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	11.9	0.0	0.0	11.9	January	3.1	0.0	0.0	3.1
3	February	11.9	0.0	0.0	11.9	February	3.1	0.0	0.0	3.1
4	March	11.9	0.0	0.0	11.9	March	3.1	0.0	0.0	3.1
5	April	11.9	0.0	0.0	11.9	April	3.1	0.0	0.0	3.1
6	May	11.9	0.0	0.0	11.9	May	3.1	0.0	0.0	3.1
7	June	11.9	0.0	0.0	11.9	June	3.1	0.0	0.0	3.1
8	July	11.9	0.0	0.0	11.9	July	3.1	0.0	0.0	3.1
9	August	11.9	0.0	0.0	11.9	August	3.1	0.0	0.0	3.1
10	September	11.9	0.0	0.0	11.9	September	3.1	0.0	0.0	3.1
11	October	11.9	0.0	0.0	11.9	October	3.1	0.0	0.0	3.1
12	November	11.9	0.0	0.0	11.9	November	3.1	0.0	0.0	3.1
13	December	11.9	0.0	0.0	11.9	December	3.1	0.0	0.0	3.1
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	13.1	2.2	1.1	14.2	January	5.5	2.3	1.2	6.7
20	February	13.1	2.2	1.1	14.2	February	5.5	2.3	1.2	6.7
21	March	13.1	2.2	1.1	14.2	March	5.5	2.3	1.2	6.7
22	April	13.1	2.2	1.1	14.2	April	5.5	2.3	1.2	6.7
23	May	13.1	2.2	1.1	14.2	May	5.5	2.3	1.2	6.7
24	June	13.1	2.2	1.1	14.2	June	5.5	2.3	1.2	6.7
25	July	13.1	2.2	1.1	14.2	July	5.5	2.3	1.2	6.7
26	August	13.1	2.2	1.1	14.2	August	5.5	2.3	1.2	6.7
27	September	13.1	2.2	1.1	14.2	September	5.5	2.3	1.2	6.7
28	October	13.1	2.2	1.1	14.2	October	5.5	2.3	1.2	6.7
29	November	13.1	2.2	1.1	14.2	November	5.5	2.3	1.2	6.7
30	December	13.1	2.2	1.1	14.2	December	5.5	2.3	1.2	6.7

Number of Employees

Period Reported: 2009

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	28.0	0.0	0.0	28.0	January	11.0	1.3	0.7	11.7
3	February	28.0	0.0	0.0	28.0	February	11.0	1.3	0.7	11.7
4	March	28.0	0.0	0.0	28.0	March	11.0	1.3	0.7	11.7
5	April	28.0	0.0	0.0	28.0	April	11.0	1.3	0.7	11.7
6	May	28.0	0.0	0.0	28.0	May	11.0	1.3	0.7	11.7
7	June	28.0	0.0	0.0	28.0	June	11.0	1.3	0.7	11.7
8	July	28.0	0.0	0.0	28.0	July	11.0	1.3	0.7	11.7
9	August	28.0	0.0	0.0	28.0	August	11.0	1.3	0.7	11.7
10	September	28.0	0.0	0.0	28.0	September	11.0	1.3	0.7	11.7
11	October	28.0	0.0	0.0	28.0	October	11.0	1.3	0.7	11.7
12	November	28.0	0.0	0.0	28.0	November	11.0	1.3	0.7	11.7
13	December	28.0	0.0	0.0	28.0	December	11.0	1.3	0.7	11.7
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.0	8.8	4.4	36.4	January	23.0	1.6	0.8	23.8
20	February	32.0	8.8	4.4	36.4	February	23.0	1.6	0.8	23.8
21	March	32.0	8.8	4.4	36.4	March	23.0	1.6	0.8	23.8
22	April	32.0	8.8	4.4	36.4	April	23.0	1.6	0.8	23.8
23	May	32.0	8.8	4.4	36.4	May	23.0	1.6	0.8	23.8
24	June	32.0	8.8	4.4	36.4	June	23.0	1.6	0.8	23.8
25	July	32.0	8.8	4.4	36.4	July	23.0	1.6	0.8	23.8
26	August	32.0	8.8	4.4	36.4	August	23.0	1.6	0.8	23.8
27	September	32.0	8.8	4.4	36.4	September	23.0	1.6	0.8	23.8
28	October	32.0	8.8	4.4	36.4	October	23.0	1.6	0.8	23.8
29	November	32.0	8.8	4.4	36.4	November	23.0	1.6	0.8	23.8
30	December	32.0	8.8	4.4	36.4	December	23.0	1.6	0.8	23.8

Number of Employees

Period Reported: 2009

Consolidated 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	12.2	0.0	0.0	12.2	January	3.2	1.3	0.7	3.9
3	February	12.2	0.0	0.0	12.2	February	3.2	1.3	0.7	3.9
4	March	12.2	0.0	0.0	12.2	March	3.2	1.3	0.7	3.9
5	April	12.2	0.0	0.0	12.2	April	3.2	1.3	0.7	3.9
6	May	12.2	0.0	0.0	12.2	May	3.2	1.3	0.7	3.9
7	June	12.2	0.0	0.0	12.2	June	3.2	1.3	0.7	3.9
8	July	12.2	0.0	0.0	12.2	July	3.2	1.3	0.7	3.9
9	August	12.2	0.0	0.0	12.2	August	3.2	1.3	0.7	3.9
10	September	12.2	0.0	0.0	12.2	September	3.2	1.3	0.7	3.9
11	October	12.2	0.0	0.0	12.2	October	3.2	1.3	0.7	3.9
12	November	12.2	0.0	0.0	12.2	November	3.2	1.3	0.7	3.9
13	December	12.2	0.0	0.0	12.2	December	3.2	1.3	0.7	3.9
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	13.0	3.6	1.8	14.8	January	4.6	0.6	0.3	4.9
20	February	13.0	3.6	1.8	14.8	February	4.6	0.6	0.3	4.9
21	March	13.0	3.6	1.8	14.8	March	4.6	0.6	0.3	4.9
22	April	13.0	3.6	1.8	14.8	April	4.6	0.6	0.3	4.9
23	May	13.0	3.6	1.8	14.8	May	4.6	0.6	0.3	4.9
24	June	13.0	3.6	1.8	14.8	June	4.6	0.6	0.3	4.9
25	July	13.0	3.6	1.8	14.8	July	4.6	0.6	0.3	4.9
26	August	13.0	3.6	1.8	14.8	August	4.6	0.6	0.3	4.9
27	September	13.0	3.6	1.8	14.8	September	4.6	0.6	0.3	4.9
28	October	13.0	3.6	1.8	14.8	October	4.6	0.6	0.3	4.9
29	November	13.0	3.6	1.8	14.8	November	4.6	0.6	0.3	4.9
30	December	13.0	3.6	1.8	14.8	December	4.6	0.6	0.3	4.9

Number of Employees

Period Reported: 2010

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	28.0	0.0	0.0	28.0	January	12.0	0.0	0.0	12.0
3	February	28.0	0.0	0.0	28.0	February	12.0	0.0	0.0	12.0
4	March	28.0	0.0	0.0	28.0	March	12.0	0.0	0.0	12.0
5	April	28.0	0.0	0.0	28.0	April	12.0	0.0	0.0	12.0
6	May	28.0	0.0	0.0	28.0	May	12.0	0.0	0.0	12.0
7	June	28.0	0.0	0.0	28.0	June	12.0	0.0	0.0	12.0
8	July	28.0	0.0	0.0	28.0	July	12.0	0.0	0.0	12.0
9	August	28.0	0.0	0.0	28.0	August	12.0	0.0	0.0	12.0
10	September	28.0	0.0	0.0	28.0	September	12.0	0.0	0.0	12.0
11	October	28.0	0.0	0.0	28.0	October	12.0	0.0	0.0	12.0
12	November	28.0	0.0	0.0	28.0	November	12.0	0.0	0.0	12.0
13	December	28.0	0.0	0.0	28.0	December	12.0	0.0	0.0	12.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.0	5.5	2.8	34.8	January	23.0	1.0	0.5	23.5
20	February	32.0	5.5	2.8	34.8	February	23.0	1.0	0.5	23.5
21	March	32.0	5.5	2.8	34.8	March	23.0	1.0	0.5	23.5
22	April	32.0	5.5	2.8	34.8	April	23.0	1.0	0.5	23.5
23	May	32.0	5.5	2.8	34.8	May	23.0	1.0	0.5	23.5
24	June	32.0	5.5	2.8	34.8	June	23.0	1.0	0.5	23.5
25	July	32.0	5.5	2.8	34.8	July	23.0	1.0	0.5	23.5
26	August	32.0	5.5	2.8	34.8	August	23.0	1.0	0.5	23.5
27	September	32.0	5.5	2.8	34.8	September	23.0	1.0	0.5	23.5
28	October	32.0	5.5	2.8	34.8	October	23.0	1.0	0.5	23.5
29	November	32.0	5.5	2.8	34.8	November	23.0	1.0	0.5	23.5
30	December	32.0	5.5	2.8	34.8	December	23.0	1.0	0.5	23.5

Number of Employees

Period Reported: 2010

Consolidated 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	12.5	0.0	0.0	12.5	January	2.6	0.0	0.0	2.6
3	February	12.5	0.0	0.0	12.5	February	2.6	0.0	0.0	2.6
4	March	12.5	0.0	0.0	12.5	March	2.6	0.0	0.0	2.6
5	April	12.5	0.0	0.0	12.5	April	2.6	0.0	0.0	2.6
6	May	12.5	0.0	0.0	12.5	May	2.6	0.0	0.0	2.6
7	June	12.5	0.0	0.0	12.5	June	2.6	0.0	0.0	2.6
8	July	12.5	0.0	0.0	12.5	July	2.6	0.0	0.0	2.6
9	August	12.5	0.0	0.0	12.5	August	2.6	0.0	0.0	2.6
10	September	12.5	0.0	0.0	12.5	September	2.6	0.0	0.0	2.6
11	October	12.5	0.0	0.0	12.5	October	2.6	0.0	0.0	2.6
12	November	12.5	0.0	0.0	12.5	November	2.6	0.0	0.0	2.6
13	December	12.5	0.0	0.0	12.5	December	2.6	0.0	0.0	2.6
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	12.0	3.7	1.9	13.9	January	4.7	0.4	0.2	4.9
20	February	12.0	3.7	1.9	13.9	February	4.7	0.4	0.2	4.9
21	March	12.0	3.7	1.9	13.9	March	4.7	0.4	0.2	4.9
22	April	12.0	3.7	1.9	13.9	April	4.7	0.4	0.2	4.9
23	May	12.0	3.7	1.9	13.9	May	4.7	0.4	0.2	4.9
24	June	12.0	3.7	1.9	13.9	June	4.7	0.4	0.2	4.9
25	July	12.0	3.7	1.9	13.9	July	4.7	0.4	0.2	4.9
26	August	12.0	3.7	1.9	13.9	August	4.7	0.4	0.2	4.9
27	September	12.0	3.7	1.9	13.9	September	4.7	0.4	0.2	4.9
28	October	12.0	3.7	1.9	13.9	October	4.7	0.4	0.2	4.9
29	November	12.0	3.7	1.9	13.9	November	4.7	0.4	0.2	4.9
30	December	12.0	3.7	1.9	13.9	December	4.7	0.4	0.2	4.9

Number of Employees

Period Reported: 2011

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	25.4	0.0	0.0	25.4	January	12.6	0.0	0.0	12.6
3	February	25.4	0.0	0.0	25.4	February	12.6	0.0	0.0	12.6
4	March	25.4	0.0	0.0	25.4	March	12.6	0.0	0.0	12.6
5	April	25.4	0.0	0.0	25.4	April	12.6	0.0	0.0	12.6
6	May	25.4	0.0	0.0	25.4	May	12.6	0.0	0.0	12.6
7	June	25.4	0.0	0.0	25.4	June	12.6	0.0	0.0	12.6
8	July	25.4	0.0	0.0	25.4	July	12.6	0.0	0.0	12.6
9	August	25.4	0.0	0.0	25.4	August	12.6	0.0	0.0	12.6
10	September	25.4	0.0	0.0	25.4	September	12.6	0.0	0.0	12.6
11	October	25.4	0.0	0.0	25.4	October	12.6	0.0	0.0	12.6
12	November	25.4	0.0	0.0	25.4	November	12.6	0.0	0.0	12.6
13	December	25.4	0.0	0.0	25.4	December	12.6	0.0	0.0	12.6
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.8	3.5	1.8	34.6	January	21.9	3.3	1.7	23.6
20	February	32.8	3.5	1.8	34.6	February	21.9	3.3	1.7	23.6
21	March	32.8	3.5	1.8	34.6	March	21.9	3.3	1.7	23.6
22	April	32.8	3.5	1.8	34.6	April	21.9	3.3	1.7	23.6
23	May	32.8	3.5	1.8	34.6	May	21.9	3.3	1.7	23.6
24	June	32.8	3.5	1.8	34.6	June	21.9	3.3	1.7	23.6
25	July	32.8	3.5	1.8	34.6	July	21.9	3.3	1.7	23.6
26	August	32.8	3.5	1.8	34.6	August	21.9	3.3	1.7	23.6
27	September	32.8	3.5	1.8	34.6	September	21.9	3.3	1.7	23.6
28	October	32.8	3.5	1.8	34.6	October	21.9	3.3	1.7	23.6
29	November	32.8	3.5	1.8	34.6	November	21.9	3.3	1.7	23.6
30	December	32.8	3.5	1.8	34.6	December	21.9	3.3	1.7	23.6

Number of Employees

Period Reported: 2011

Consolidated 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	11.9	0.0	0.0	11.9	January	3.1	0.0	0.0	3.1
3	February	11.9	0.0	0.0	11.9	February	3.1	0.0	0.0	3.1
4	March	11.9	0.0	0.0	11.9	March	3.1	0.0	0.0	3.1
5	April	11.9	0.0	0.0	11.9	April	3.1	0.0	0.0	3.1
6	May	11.9	0.0	0.0	11.9	May	3.1	0.0	0.0	3.1
7	June	11.9	0.0	0.0	11.9	June	3.1	0.0	0.0	3.1
8	July	11.9	0.0	0.0	11.9	July	3.1	0.0	0.0	3.1
9	August	11.9	0.0	0.0	11.9	August	3.1	0.0	0.0	3.1
10	September	11.9	0.0	0.0	11.9	September	3.1	0.0	0.0	3.1
11	October	11.9	0.0	0.0	11.9	October	3.1	0.0	0.0	3.1
12	November	11.9	0.0	0.0	11.9	November	3.1	0.0	0.0	3.1
13	December	11.9	0.0	0.0	11.9	December	3.1	0.0	0.0	3.1
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	13.1	2.2	1.1	14.2	January	5.5	2.3	1.2	6.7
20	February	13.1	2.2	1.1	14.2	February	5.5	2.3	1.2	6.7
21	March	13.1	2.2	1.1	14.2	March	5.5	2.3	1.2	6.7
22	April	13.1	2.2	1.1	14.2	April	5.5	2.3	1.2	6.7
23	May	13.1	2.2	1.1	14.2	May	5.5	2.3	1.2	6.7
24	June	13.1	2.2	1.1	14.2	June	5.5	2.3	1.2	6.7
25	July	13.1	2.2	1.1	14.2	July	5.5	2.3	1.2	6.7
26	August	13.1	2.2	1.1	14.2	August	5.5	2.3	1.2	6.7
27	September	13.1	2.2	1.1	14.2	September	5.5	2.3	1.2	6.7
28	October	13.1	2.2	1.1	14.2	October	5.5	2.3	1.2	6.7
29	November	13.1	2.2	1.1	14.2	November	5.5	2.3	1.2	6.7
30	December	13.1	2.2	1.1	14.2	December	5.5	2.3	1.2	6.7

Number of Employees

Period Reported: 2012

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	25.4	0.0	0.0	25.4	January	12.6	0.0	0.0	12.6
3	February	25.4	0.0	0.0	25.4	February	12.6	0.0	0.0	12.6
4	March	25.4	0.0	0.0	25.4	March	12.6	0.0	0.0	12.6
5	April	25.4	0.0	0.0	25.4	April	12.6	0.0	0.0	12.6
6	May	25.4	0.0	0.0	25.4	May	12.6	0.0	0.0	12.6
7	June	25.4	0.0	0.0	25.4	June	12.6	0.0	0.0	12.6
8	July	25.4	0.0	0.0	25.4	July	12.6	0.0	0.0	12.6
9	August	25.4	0.0	0.0	25.4	August	12.6	0.0	0.0	12.6
10	September	25.4	0.0	0.0	25.4	September	12.6	0.0	0.0	12.6
11	October	25.4	0.0	0.0	25.4	October	12.6	0.0	0.0	12.6
12	November	25.4	0.0	0.0	25.4	November	12.6	0.0	0.0	12.6
13	December	25.4	0.0	0.0	25.4	December	12.6	0.0	0.0	12.6
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.8	3.5	1.8	34.6	January	21.9	3.3	1.7	23.6
20	February	32.8	3.5	1.8	34.6	February	21.9	3.3	1.7	23.6
21	March	32.8	3.5	1.8	34.6	March	21.9	3.3	1.7	23.6
22	April	32.8	3.5	1.8	34.6	April	21.9	3.3	1.7	23.6
23	May	32.8	3.5	1.8	34.6	May	21.9	3.3	1.7	23.6
24	June	32.8	3.5	1.8	34.6	June	21.9	3.3	1.7	23.6
25	July	32.8	3.5	1.8	34.6	July	21.9	3.3	1.7	23.6
26	August	32.8	3.5	1.8	34.6	August	21.9	3.3	1.7	23.6
27	September	32.8	3.5	1.8	34.6	September	21.9	3.3	1.7	23.6
28	October	32.8	3.5	1.8	34.6	October	21.9	3.3	1.7	23.6
29	November	32.8	3.5	1.8	34.6	November	21.9	3.3	1.7	23.6
30	December	32.8	3.5	1.8	34.6	December	21.9	3.3	1.7	23.6

Number of Employees

Period Reported: 2012

Consolidated 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	11.9	0.0	0.0	11.9	January	3.1	0.0	0.0	3.1
3	February	11.9	0.0	0.0	11.9	February	3.1	0.0	0.0	3.1
4	March	11.9	0.0	0.0	11.9	March	3.1	0.0	0.0	3.1
5	April	11.9	0.0	0.0	11.9	April	3.1	0.0	0.0	3.1
6	May	11.9	0.0	0.0	11.9	May	3.1	0.0	0.0	3.1
7	June	11.9	0.0	0.0	11.9	June	3.1	0.0	0.0	3.1
8	July	11.9	0.0	0.0	11.9	July	3.1	0.0	0.0	3.1
9	August	11.9	0.0	0.0	11.9	August	3.1	0.0	0.0	3.1
10	September	11.9	0.0	0.0	11.9	September	3.1	0.0	0.0	3.1
11	October	11.9	0.0	0.0	11.9	October	3.1	0.0	0.0	3.1
12	November	11.9	0.0	0.0	11.9	November	3.1	0.0	0.0	3.1
13	December	11.9	0.0	0.0	11.9	December	3.1	0.0	0.0	3.1
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	13.1	2.2	1.1	14.2	January	5.5	2.3	1.2	6.7
20	February	13.1	2.2	1.1	14.2	February	5.5	2.3	1.2	6.7
21	March	13.1	2.2	1.1	14.2	March	5.5	2.3	1.2	6.7
22	April	13.1	2.2	1.1	14.2	April	5.5	2.3	1.2	6.7
23	May	13.1	2.2	1.1	14.2	May	5.5	2.3	1.2	6.7
24	June	13.1	2.2	1.1	14.2	June	5.5	2.3	1.2	6.7
25	July	13.1	2.2	1.1	14.2	July	5.5	2.3	1.2	6.7
26	August	13.1	2.2	1.1	14.2	August	5.5	2.3	1.2	6.7
27	September	13.1	2.2	1.1	14.2	September	5.5	2.3	1.2	6.7
28	October	13.1	2.2	1.1	14.2	October	5.5	2.3	1.2	6.7
29	November	13.1	2.2	1.1	14.2	November	5.5	2.3	1.2	6.7
30	December	13.1	2.2	1.1	14.2	December	5.5	2.3	1.2	6.7

Period Reported: 2008 - 2011
 Prior Year (2009) 12 Mo. Actual

Employee Benefits

Total Company

Line	Description of Employee Benefit (A)	Employee Classification Receiving Benefit (B)	Total Company			Specific Benefit Test Year Information					
			2009 Cost (C)	Projected 2010 Cost (D)	Projected 2011 Cost (E)	Projected 2012 Cost (F)	Amount Capitalized (G)	Percentage Capitalized (H)	Amount Expensed (I)	Percentage Expensed (J)	
1	Pension	All	\$ 1,082,815	\$ 864,044	\$ 1,038,977	\$ 1,070,146	\$ 152,417	14.24%	\$ 917,730	85.76%	
2	FASB 106 Post Retirement	All	25,869	31,137	29,774	30,667	4,368	14.24%	26,299	85.76%	
3	Health, Life & Disability Insurance	All	1,015,005	1,054,026	1,221,267	1,257,905	179,158	14.24%	1,078,747	85.76%	
4	Employee Savings Plan - 401(k)	All	111,927	97,430	89,536	92,222	13,135	14.24%	79,087	85.76%	
5	Employee Training & Education	All	15,929	3,595	13,680	14,090	2,007	14.24%	12,084	85.76%	
6											
7											
8	Miscellaneous	All	<u>25,934</u>	<u>26,446</u>	<u>19,680</u>	<u>20,270</u>	<u>2,887</u>	<u>14.24%</u>	<u>17,383</u>	<u>85.76%</u>	
9											
10											
11	Total Cost of all Benefits		\$ 2,277,479	\$ 2,076,678	\$ 2,412,914	\$ 2,485,302	\$ 353,971	14.24%	\$ 2,131,330	85.76%	
12											
13	Amount of Expensed Benefits		\$ 1,888,782	\$ 1,745,687	\$ 2,065,680	\$ 2,131,330					
14											
15	Percentage of Total Benefits Expensed		82.93%	84.06%	85.61%	85.76%					
16											
17											
18	Amount of Capitalized Benefits		\$ 388,697	\$ 330,992	\$ 347,234	\$ 353,971					
19											
20	Percentage of Total Benefits Capitalized		17.07%	15.94%	14.39%	14.24%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860 & 775860, "overheads capitalized".										
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35	Miscellaneous		<u>4,426</u>	<u>4,215</u>	<u>2,832</u>	<u>2,887</u>					
36			388,697	330,992	347,234	353,971					

Capitalized credit booked to 675860 & 775860

	2009	2010	2011	2012
Pension	184,804	137,716	149,516	152,417
FASB 106 Post Retirement	4,415	4,963	4,285	4,368
Health, Life & Disability Insurance	173,231	167,996	175,748	179,158
Employee Savings Plan - 401(k)	19,103	15,529	12,885	13,135
Employee Training & Education	2,719	573	1,969	2,007
Miscellaneous	<u>4,426</u>	<u>4,215</u>	<u>2,832</u>	<u>2,887</u>
	388,697	330,992	347,234	353,971

Period Reported: 2008 - 2011
 Prior Year (2009) 12 Mo. Actual

Employee Benefits

Consolidated Water Division

Line	Description of Employee Benefit (A)	Employee Classification Receiving Benefit (B)	2009 Cost (C)	Projected 2010 Cost (D)	Projected 2011 Cost (E)	Specific Benefit Test Year Information					
						Projected 2012 Cost (F)	Amount Capitalized (G)	Percentage Capitalized (H)	Amount Expensed (I)	Percentage Expensed (J)	
1	Pension	All	\$ 400,144	\$ 314,713	\$ 418,096	\$ 430,639	\$ 75,346	17.50%	\$ 355,292	82.50%	
2	FASB 106 Post Retirement	All	9,509	9,095	11,981	12,340	2,159	17.50%	10,181	82.50%	
3	Health, Life & Disability Insurance	All	354,444	371,753	419,024	431,594	75,514	17.50%	356,081	82.50%	
4	Employee Savings Plan - 401(k)	All	34,169	28,018	29,923	30,821	5,392	17.50%	25,428	82.50%	
5	Employee Training & Education	All	6,698	1,248	5,280	5,438	952	17.50%	4,487	82.50%	
6											
7											
8	Miscellaneous	All	<u>2,461</u>	<u>(911)</u>	<u>6,480</u>	<u>6,674</u>	<u>1,168</u>	<u>17.50%</u>	<u>5,507</u>	<u>82.50%</u>	
9											
10											
11	Total Cost of all Benefits		\$ 807,424	\$ 723,915	\$ 890,784	\$ 917,507	\$ 160,531	17.50%	\$ 756,976	82.50%	
12											
13	Amount of Expensed Benefits		\$ 655,464	\$ 573,007	\$ 733,635	\$ 756,976					
14											
15	Percentage of Total Benefits Expensed		81.18%	79.15%	82.36%	82.50%					
16											
17											
18	Amount of Capitalized Benefits		\$ 151,960	\$ 150,908	\$ 157,149	\$ 160,531					
19											
20	Percentage of Total Benefits Capitalized		18.82%	20.85%	17.64%	17.50%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860, "overheads capitalized".										
24											
25											
26											
27											
28	Pension		2009 75,308	2010 65,605	2011 73,759	2012 75,346					
29	FASB 106 Post Retirement		1,790	1,896	2,114	2,159					
30	Health, Life & Disability Insurance		66,708	77,496	73,923	75,514					
31	Employee Savings Plan - 401(k)		6,431	5,841	5,279	5,392					
32	Employee Training & Education		1,261	260	931	952					
33											
34											
35	Miscellaneous		<u>463</u>	<u>(190)</u>	<u>1,143</u>	<u>1,168</u>					
36			151,960	150,908	157,149	160,531					

Period Reported: 2007 - 2009

Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

Total Company

<u>Line</u>	Reconciliation Items <u>(A)</u>	2007 <u>(B)</u>	2008 <u>(C)</u>	2009 <u>(D)</u>
1	AQUA ILLINOIS, INC. does not use estimates to record overhead and clearing costs. Instead it records actual costs			
2	as they are incurred.			

Period Reported: 2007 - 2009

Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

Consolidated Water Division

<u>Line</u>	Reconciliation Items <u>(A)</u>	2007 <u>(B)</u>	2008 <u>(C)</u>	2009 <u>(D)</u>
1	AQUA ILLINOIS, INC. does not use estimates to record overhead and clearing costs. Instead it records actual costs			
2	as they are incurred.			

Period Reported: 2009 - 2011

Prior Year (2009) 12 Mo. Actual

Depreciation Expense

													<u>CORPORATE DEPRECIATION</u>		
Line	Account Number (A)	Account Description (B)	Projected Average Investment 12/31/10 Plant (C)	Composite Accrual Rate (D)	Projected 2010 Depreciation Expense (E)	Projected Average Investment 12/31/11 Plant (F)	Composite Accrual Rate (G)	Projected 2011 Depreciation Expense (H)	Projected Average Investment 12/31/12 Plant (I)	Composite Accrual Rate (J)	Unadjusted Projected 2012 Depreciation Expense (K)	Projected Average Investment 12/31/12 Plant (L)	Composite Accrual Rate (M)	Projected 2012 Depreciation Expense (N)	
1		Source of Supply Plant													
2	304	Structures and Improvements	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -				
3	305	Collecting & Impounding Reservoirs	3,137,426	1.50%	47,061	3,190,598	1.50%	47,859	3,191,098	1.50%	47,866				
4	306	Lake, River and Other Intakes	1,076,369	1.47%	15,823	1,076,369	1.47%	15,823	1,076,369	1.47%	15,823				
5	307	Wells and Springs	3,376,943	1.91%	64,455	3,762,440	1.96%	73,668	3,933,440	1.97%	77,468				
6	309	Supply Mains	1,152,447	1.89%	21,781	1,162,447	1.89%	21,970	1,177,447	1.89%	22,254				
7															
8															
9		Pumping Plant													
10	304	Structures and Improvements	1,007,514	2.31%	23,281	1,022,831	2.31%	23,610	1,073,331	2.31%	24,768				
11	310	Power Generating Equipment	720,093	3.30%	23,754	737,030	3.27%	24,093	737,030	3.27%	24,093				
12	311	Electric Pumping Equipment	3,286,787	3.44%	113,002	3,335,992	3.43%	114,375	3,360,492	3.42%	115,029				
13		Water Treatment Plant													
14	304	Structures and Improvements	14,463,131	2.78%	402,075	14,611,924	2.78%	406,211	14,767,424	2.78%	410,534				
15	320	Water Treatment Equipment	11,526,957	3.59%	414,266	11,610,207	3.59%	416,978	11,668,069	3.59%	418,774				
16															
17		Transmission & Dist. Plant													
18	304	Structures and Improvements	355,949	4.16%	14,825	362,548	4.16%	15,100	362,548	4.16%	15,100				
19	330	Dist. Reservoirs & Standpipes	7,009,840	1.65%	115,964	7,037,343	1.66%	116,498	7,059,843	1.66%	116,948				
20	331	T & D Mains	22,136,599	1.90%	420,153	24,514,569	1.90%	465,295	25,473,515	1.90%	483,516				
21	333	Services	12,334,421	3.32%	409,255	12,818,352	3.32%	425,164	13,307,052	3.32%	441,300				
22	334	Meters	7,259,915	5.88%	426,956	7,905,975	5.84%	461,568	8,503,570	5.81%	494,102				
23	334	Meter Installations	70,385	4.52%	3,182	36,881	4.60%	1,695	36,881	4.60%	1,695				
24	335	Hydrants	5,046,634	3.92%	197,703	5,366,743	3.92%	210,278	5,419,193	3.92%	212,327				
25	339	Other Plant & Misc. Equipment	436,337	4.46%	19,478	434,179	4.46%	19,364	432,200	4.46%	19,256				
26		General Plant													
27	304	Structures and Improvements	552,232	4.02%	22,179	570,847	4.00%	22,834	571,347	4.00%	22,854	806,805	4.00%	32,272	
28	344	Laboratory Equipment	182,725	5.37%	9,819	202,567	5.26%	10,656	218,007	5.24%	11,428				
29	340	Office Furniture	202,820	5.27%	10,680	202,543	5.26%	10,650	203,512	5.26%	10,696	338,691	4.74%	16,054	
30	340	Personal Computers	134,846	12.50%	16,856	145,640	12.50%	18,205	152,795	12.50%	19,099	73,216	12.50%	9,152	
31	340	PC Software	29,839	20.00%	5,968	31,173	20.00%	6,235	31,173	20.00%	6,235	128,688	20.00%	25,738	
32	340	MainFrame Computers	150,270	12.50%	18,784	160,399	12.50%	20,050	163,899	12.50%	20,487	1,431,667	12.50%	178,958	
33	340	MainFrame Software	1,964	12.50%	245	1,964	12.50%	245	1,964	12.50%	245	1,805,988	12.50%	225,749	
34	340	Other Machinery & Equipment	55,725	5.00%	2,786	55,822	5.00%	2,791	55,822	5.00%	2,791				
35	342	Stores Equipment	43,043	3.28%	1,412	45,837	3.28%	1,503	45,837	3.28%	1,503				
36	345	Power Operated Equipment	53,321	5.00%	2,666	55,842	5.00%	1,792	55,842	5.00%	1,792				
37	346	Communication Equipment	487,660	12.32%	60,095	585,532	12.26%	71,814	627,261	12.20%	76,517	20,052	12.50%	2,507	
38	347	Miscellaneous Equipment	121,968	5.46%	6,659	140,684	5.46%	7,681	153,184	5.46%	8,364				
39	341	Transportation Equipment	900,740	10.72%	96,593	1,026,372	10.74%	110,213	1,171,622	10.76%	126,037				
40	343	Tools, Shop and Garage Equip.	517,696	7.25%	37,539	610,570	7.21%	44,024	689,570	7.18%	49,466				
41	348	Other Tangible Plant	23,717	3.31%	785	23,717	3.31%	785	23,717	3.31%	785	0		0	
42		Subtotal:	97,856,315		\$ 3,026,080	\$102,825,939		\$ 3,189,026	\$105,725,055		\$ 3,299,183	\$ 4,605,108		\$ 490,429	
43															
44		Corporate Assets Allocation of Dep.			367,381			432,143			490,429				
45		Other Adjustments / Timing etc.			(64,160)			(57,181)			(57,760)				
46		TOTAL:	\$ 97,856,315		\$ 3,329,300	\$102,825,939		\$ 3,563,988	\$105,725,055		\$ 3,731,852				
47															
48															
49		Assumptions used to derive composite depreciation rates: As approved by the ICC in Docket 95-0307, 95-0342 and 00-0337. Corporate Allocation per Schedule B-5p3, column J average depreciable assets.													
50		Above depreciable plant investment is net of non-depreciable Contributions In Aid of Construction.													

Period Reported: 2008

Depreciation Expense

Line	Account Number (A)	Account Description (B)	Average 12/31/09 Plant Investment (C)	Composite Accrual Rate (D)	2009 Depreciation Expense (E)
1		Source of Supply Plant			
2	304	Structures and Improvements	\$ -	0.00%	\$ -
3	305	Collecting & Impounding Reservoirs	2,886,346	1.50%	43,295
4	306	Lake, River and Other Intakes	1,076,367	1.47%	15,823
5	307	Wells and Springs	2,968,578	1.87%	55,636
6	309	Supply Mains	1,157,162	1.89%	21,870
7					
8					
9		Pumping Plant			
10	304	Structures and Improvements	961,930	2.31%	22,257
11	310	Power Generating Equipment	703,163	3.33%	23,415
12	311	Electric Pumping Equipment	3,244,564	3.44%	111,734
13		Water Treatment Plant			
14	304	Structures and Improvements	14,935,027	2.78%	415,194
15	320	Water Treatment Equipment	11,382,816	3.59%	408,968
16					
17		Transmission & Dist. Plant			
18	304	Structures and Improvements	365,904	4.13%	15,117
19	330	Dist. Reservoirs & Standpipes	6,957,860	1.65%	115,096
20	331	T & D Mains	17,802,801	1.90%	338,004
21	333	Services	11,683,686	3.32%	387,780
22	334	Meters	6,977,735	5.90%	411,684
23	334	Meter installations	77,528	4.51%	3,499
24	335	Hydrants	4,581,390	3.92%	179,484
25	339	Other Plant & Misc. Equipment	432,733	4.47%	19,339
26		General Plant			
27	304	Structures and Improvements	542,596	4.03%	21,883
28	344	Laboratory Equipment	161,665	5.52%	8,922
29	340	Office Furniture	203,189	5.26%	10,681
30	340	Personal Computers	124,632	12.50%	15,579
31	340	PC Software	2,376	20.00%	475
32	340	MainFrame Computers	140,998	12.50%	17,625
33	340	MainFrame Software	1,964	12.50%	246
34	340	Other Machinery & Equipment	55,227	5.00%	2,761
35	342	Stores Equipment	40,251	3.28%	1,320
36	345	Power Operated Equipment	70,800	5.00%	3,540
37	346	Communication Equipment	246,591	12.47%	30,753
38	347	Miscellaneous Equipment	115,771	5.46%	6,321
39	341	Transportation Equipment	833,835	10.65%	88,786
40	343	Tools, Shop and Garage Equip.	493,646	7.26%	35,839
41	348	Other Tangible Plant	193,136	3.31%	6,393
42		Subtotal:	91,422,257		\$ 2,839,320
43					
44		Corporate Assets Allocation of Dep.	-		310,064
45		Other Adjustments			3,192
46		TOTAL:	\$ 91,422,257		\$ 3,152,576
47					
48					
49					
50					

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: 2009 - 2012
Prior Year (2009) 12 Mo. Actual

Summary of Affiliated Interest Transactions - Consolidated Water Division

<u>Line</u>	<u>Date of Transaction (A)</u>	<u>Affiliated Company (B)</u>	<u>Service & Sundry Exp. (C)</u>
1	2012	Aqua America, Inc.	\$ 764,175
2			
3			
4			
5			
6			
7	2011	Aqua America, Inc.	\$ 694,704
8			
9			
10			
11			
12			
13	2010	Aqua America, Inc.	\$ 642,637
14			
15			
16			
17			
18			
19	2009	Aqua America, Inc.	\$ 502,209
20			
21			
22			
23			
24			
25			
26			

NOTE: Services provided pursuant to service agreements approved in Dockets 85-0491 and 98-0602

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Operating Leases - Consolidated 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	2009	641	Building	\$ 27,965	N/A	\$ 27,965
2		642	Rental of Equipment	12,919	N/A	12,919
3						
4						
5						
6						
7						
8	2010	641	Office Building	18,997	N/A	18,997
9		642	Rental of Equipment	13,871	N/A	13,871
10						
11						
12						
13						
14						
15	2011	641	Office Building	19,500	N/A	19,500
16		642	Rental of Equipment	12,720	N/A	12,720
17						
18						
19						
20						
21						
22	2012	641	Office Building	20,085	N/A	20,085
23		642	Rental of Equipment	13,102	N/A	13,102
24						

Major Maintenance Projects - Consolidated Water Division

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Line	Year (A)	Function (B)	Description of Project: \$500,000 or 1% of Total O & M Function (C)	Facility (D)	Project Dates (E)	Total Project Cost (F)	Amount Expensed in Test Year (G)	Amount Expensed in Prior Year (H)	ICC Exp. Account Number (I)	Date of Last Maintenance on Facility (J)
1	2009		None							
2										
3										
4										
5										
6										
7	2010		None							
8										
9										
10										
11										
12										
13	2011		None							
14										
15										
16										
17										
18										
19	2012		None							

Period Reported: 2009 - 2012
 Prior Year (2009) 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	2009	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit.	\$ 81,301	\$100,000	See WP-C17 p 1	
2		ACE American Insurance Company	General Liability	\$1Mocc./\$5M aggregate	288,804	\$250,000	-	
3		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25Mocc./\$25M aggregate	-	\$10,000	-	
4		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	51,457	\$250,000	-	
5		Zurich American Insurance Company	Executive Risk	\$15M aggregate	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
6		Factory Mutual Insurance Company	Property & Other	Loss limit \$500M with various sublimits	117,583	\$100,000	-	
7					-	-	-	
8		Various	Other	Various	-	-	-	
9					-	-	-	
10	Total				\$ 537,145			
11								
12	2010	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit.	74,735	\$100,000	See WP-C17 p 2	
13		ACE American Insurance Company	General Liability	\$1Mocc./\$5M aggregate	309,099	\$250,000	-	
14		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25Mocc./\$25M aggregate	-	\$10,000	-	
15		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	64,540	\$250,000	-	
16		Zurich American Insurance Company	Executive Risk	\$15M aggregate	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
17		Factory Mutual Insurance Company	Property & Other	Loss limit \$500M with various sublimits	113,089	\$100,000	-	
18					-	-	-	
19		Various	Other	Various	-	-	-	
20					-	-	-	
21	Total				\$ 561,463			
22								
23	2011	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit.	85,996	\$100,000	N/A	
24		ACE American Insurance Company	General Liability	\$1Mocc./\$5M aggregate	376,742	\$250,000	-	
25		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25Mocc./\$25M aggregate	-	\$10,000	-	
26		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	57,249	\$250,000	-	
27		Zurich American Insurance Company	Executive Risk	\$15M aggregate	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
28		Factory Mutual Insurance Company	Property & Other	Loss limit \$500M with various sublimits	113,133	\$100,000	-	
29					-	-	-	
30		Various	Other	Various	-	-	-	
31					-	-	-	
32	Total				\$ 633,120			
33								
34	2012	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit.	88,962	\$100,000	N/A	
35		ACE American Insurance Company	General Liability	\$1Mocc./\$5M aggregate	388,044	\$250,000	-	
36		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25Mocc./\$25M aggregate	-	\$10,000	-	
37		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	58,966	\$500,000	-	
38		Zurich American Insurance Company	Executive Risk	\$15M aggregate	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
39		Factory Mutual Insurance Company	Property & Other	Loss limit \$500M with various sublimits	116,527	\$100,000	-	
40					-	-	-	
41		Various	Other	Various	-	-	-	
42					-	-	-	
43	Total				\$ 652,499			
44								
45	<u>Description of any Self Insurance</u> - There is no Self Insurance other than deductibles							

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Insurance Expense - Consolidated 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	2009	See note	Vehicle	See note	\$ 34,837	See note	See note
2		-	General Liability	-	122,182	-	-
3		-	Umbrella	-	-	-	-
4		-	Workers Comp.	-	18,917	-	-
5		-	Executive Risk	-	-	-	-
6		-	Property & Other	-	43,671	-	-
7		-	Other	-	-	-	-
8		-	Well/Fiduciary/Flood	-	-	-	-
9							
10		Total			<u>\$ 219,407</u>		
11							
12	2010	See note	Vehicle	See note	\$ 31,596	See note	See note
13		-	General Liability	-	130,501	-	-
14		-	Umbrella	-	-	-	-
15		-	Workers Comp.	-	23,606	-	-
16		-	Executive Risk	-	-	-	-
17		-	Property & Other	-	41,118	-	-
18		-	Other	-	-	-	-
19		-	Well/Fiduciary/Flood	-	-	-	-
20							
21		Total			<u>\$ 226,822</u>		
22							
23	2011	See note	Vehicle	See note	\$ 36,369	See note	See note
24		-	General Liability	-	159,329	-	-
25		-	Umbrella	-	-	-	-
26		-	Workers Comp.	-	21,632	-	-
27		-	Executive Risk	-	-	-	-
28		-	Property & Other	-	38,798	-	-
29		-	Other	-	-	-	-
30		-	Well/Fiduciary/Flood	-	-	-	-
31							
32		Total			<u>\$ 256,129</u>		
33							
34	2012	See note	Vehicle	See note	\$ 37,460	See note	See note
35		-	General Liability	-	164,109	-	-
36		-	Umbrella	-	-	-	-
37		-	Workers Comp.	-	22,281	-	-
38		-	Executive Risk	-	-	-	-
39		-	Property & Other	-	39,962	-	-
40		-	Other	-	-	-	-
41		-	Well/Fiduciary/Flood	-	-	-	-
42							
43		Total			<u>\$ 263,812</u>		
44							

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

Please see C-17, page 1 for additional detail. Policies and claims log will be made available.

Period Reported: 2009 - 2012
 Prior Year (2009) 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	2009	Real Estate Taxes	\$ 814,398				\$ 814,398
2		FUTA	5,824				5,824
3		FICA	421,059				421,059
4		SUTA	17,473				17,473
5		Franchise Taxes	129,627				129,627
6		Ill. Invested Cap. Tax	1,235,440				1,235,440
7		Misc. Other Tax	4,260				4,260
8	Total		2,628,081		-		2,628,081
9							
10	2010	Real Estate Taxes	\$ 947,750				\$ 947,750
11		FUTA	6,023				6,023
12		FICA	423,147				423,147
13		SUTA	21,391				21,391
14		Franchise Taxes	131,489				131,489
15		Ill. Invested Cap. Tax	1,298,812				1,298,812
16		Misc. Other Tax	39				39
17	Total		2,828,651		-		2,828,651
18							
19	2011	Real Estate Taxes	\$ 1,020,421				\$ 1,020,421
20		FUTA	5,578				5,578
21		FICA	440,747				440,747
22		SUTA	21,488				21,488
23		Franchise Taxes	146,444				146,444
24		Ill. Invested Cap. Tax	1,310,050				1,310,050
25		Misc. Other Tax	-				-
26	Total		2,944,729		-		2,944,729
27							
28	2012	Real Estate Taxes	\$ 1,051,034				\$ 1,051,034
29		FUTA	5,745				5,745
30		FICA	453,970				453,970
31		SUTA	22,133				22,133
32		Franchise Taxes	150,838				150,838
33		Ill. Invested Cap. Tax	1,349,351				1,349,351
34		Misc. Other Tax	-				-
35	Total		3,033,071		-		3,033,071

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Taxes Other Than Income Taxes - Consolidated Water Division

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	2009	Real Estate Taxes	\$ 488,129				\$ 488,129
2		FUTA	2,111				2,111
3		FICA	137,095				137,095
4		SUTA	6,319				6,319
5		Franchise Taxes	28,644				28,644
6		Ill. Invested Cap. Tax	526,297				526,297
7		Misc. Other Tax	39				39
8	Total		1,188,634				1,188,634
9							
10	2010	Real Estate Taxes	\$ 592,572				\$ 592,572
11		FUTA	2,072				2,072
12		FICA	134,521				134,521
13		SUTA	7,222				7,222
14		Franchise Taxes	28,786				28,786
15		Ill. Invested Cap. Tax	549,265				549,265
16		Misc. Other Tax	39				39
17	Total		1,314,477				1,314,477
18							
19	2011	Real Estate Taxes	\$ 660,876				\$ 660,876
20		FUTA	1,920				1,920
21		FICA	152,488				152,488
22		SUTA	7,376				7,376
23		Franchise Taxes	30,810				30,810
24		Ill. Invested Cap. Tax	554,038				554,038
25		Misc. Other Tax	-				-
26	Total		1,407,507				1,407,507
27							
28	2012	Real Estate Taxes	\$ 680,702				\$ 680,702
29		FUTA	1,978				1,978
30		FICA	157,062				157,062
31		SUTA	7,597				7,597
32		Franchise Taxes	31,735				31,735
33		Ill. Invested Cap. Tax	570,659				570,659
34		Misc. Other Tax	-				-
35	Total		1,449,733				1,449,733

Period Reported: 2009 - 2012
Prior Year (2009) 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	2009	Total AQUA ILLINOIS, INC.	\$ 814,398	408-110
2	2010	Total AQUA ILLINOIS, INC.	\$ 947,750	408-110
3	2011	Total AQUA ILLINOIS, INC.	\$ 1,020,421	408-110
4	2012	Total AQUA ILLINOIS, INC.	\$ 1,051,034	408-110

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Property Taxes - Consolidated 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	2009	Vermilion, Champaign, Will, Knox, Boone and Lake Counties in IL	\$ 488,129	408-110
2		(Consolidated Water)		
3				
4				
5				
6	2010	Vermilion, Champaign, Will, Knox, Boone and Lake Counties in IL	\$ 592,572	408-110
7		(Consolidated Water)		
8				
9				
10				
11	2011	Vermilion, Champaign, Will, Knox, Boone and Lake Counties in IL	\$ 660,876	408-110
12		(Consolidated Water)		
13				
14				
15				
16	2012	Vermilion, Champaign, Will, Knox, Boone and Lake Counties in IL	\$ 680,702	408-110
17		(Consolidated Water)		

Period Reported: 2009 - 2012
 Prior Year (2009) 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	2009	Franchise Tax	State of Illinois	0.001	Illinois Capital	45,046	0	45,046	408	-	N/A
2		Franchise Tax	Village of Philo	0.06	Revenue	28,644	In Base Rates	28,644	408	-	N/A
3		Franchise Tax	Village of Aroma Park	0.01	Revenue	1,017	In Base Rates	1,017	408	-	N/A
4		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	924	In Base Rates	924	408	-	N/A
5		Franchise Tax	City of Kankakee	0.01	Revenue	<u>53,996</u>	In Base Rates	<u>53,996</u>	408	-	N/A
6						\$ 129,627		\$ 129,627			
7											
8											
9											
10											
11	2010	Franchise Tax	State of Illinois	0.001	Illinois Capital	45,046	0	45,046	408	-	N/A
12		Franchise Tax	Village of Philo	0.06	Revenue	27,861	In Base Rates	27,861	408	-	N/A
13		Franchise Tax	Village of Aroma Park	0.01	Revenue	1,050	In Base Rates	1,050	408	-	N/A
14		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	932	In Base Rates	932	408	-	N/A
15		Franchise Tax	City of Kankakee	0.01	Revenue	<u>54,984</u>	In Base Rates	<u>54,984</u>	408	-	N/A
16						\$ 129,873		\$ 129,873			
17											
18											
19											
20											
21	2011	Franchise Tax	State of Illinois	0.001	Illinois Capital	46,000	0	46,000	408	-	N/A
22		Franchise Tax	Village of Philo	0.06	Revenue	30,810	In Base Rates	30,810	408	-	N/A
23		Franchise Tax	Village of Aroma Park	0.01	Revenue	6,174	In Base Rates	6,174	408	-	N/A
24		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	903	In Base Rates	903	408	-	N/A
25		Franchise Tax	City of Kankakee	0.01	Revenue	<u>62,557</u>	In Base Rates	<u>62,557</u>	408	-	N/A
26						\$ 146,444		\$ 146,444			
27											
28											
29											
30											
31	2012	Franchise Tax	State of Illinois	0.001	Illinois Capital	47,380	0	47,380	408	-	N/A
32		Franchise Tax	Village of Philo	0.06	Revenue	31,735	In Base Rates	31,735	408	-	N/A
33		Franchise Tax	Village of Aroma Park	0.01	Revenue	6,359	In Base Rates	6,359	408	-	N/A
34		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	930	In Base Rates	930	408	-	N/A
35		Franchise Tax	City of Kankakee	0.01	Revenue	<u>64,434</u>	In Base Rates	<u>64,434</u>	408	-	N/A
36						\$ 150,838		\$ 150,838			

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

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

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	2009	Franchise Tax	Village of Philo	0.06	Revenue	28,644	In Base Rates	28,644	408	-	N/A
2						-					
3						-					
4						\$ 28,644		\$ 28,644			
5											
6											
7	2010	Franchise Tax	Village of Philo	0.06	Revenue	27,861	In Base Rates	27,861	408	-	N/A
8						-					
9						-					
10						\$ 27,861		\$ 27,861			
11											
12											
13	2011	Franchise Tax	Village of Philo	0.06	Revenue	30,810	In Base Rates	30,810	408	-	N/A
14						-					
15						-					
16						\$ 30,810		\$ 30,810			
17											
18											
19	2012	Franchise Tax	Village of Philo	0.06	Revenue	31,735	In Base Rates	31,735	408	-	N/A
20						-					
21						-					
22						\$ 31,735		\$ 31,735			

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	\$ 1,051,034
2	Franchise Taxes on C-20	150,838
3		-
4	Total	<u>1,201,872</u>
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	481,848
8	Invested Capital Tax on C-18	1,349,351
9	Misc. Other Tax on C-18	-
10		
11		
12		
13		
14		
15		
16		<u>-</u>
17		
18	Sub-Total	3,033,071
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	<u>\$ 3,033,071</u>

Period Reported: 2012

Local Taxes, Municipal Taxes, and Franchise Taxes - Consolidated 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	\$ 680,702
2	Franchise Taxes on C-20 page 2	31,735
3		-
4	Total	<u>712,437</u>
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	166,637
8	Invested Capital Tax on C-18	570,659
9	Misc. Other Tax on C-18	-
10		
11		
12		
13		
14		
15		
16		<u>-</u>
17		
18	Sub-Total	1,449,733
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	<u>\$ 1,449,733</u>

Period Reported: 2009 - 2012
 Prior Year (2009) 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	2012	Projected	Telephone	\$ 207,277	\$ 72,553	NONE
2			Postage	27,068	8,034	
3			Dues	70,328	33,496	
4			Charitable Contributions	68,474	28,428	
5			Intra Co. Clearing (Admin. Alloc.)	-	703,529	
6				-	-	
7			Bank and Trustee Fees	54,755	4,326	
8			Capitalized Benefits	(952,992)	(427,330)	
9			Miscellaneous Other	117,358	234,894	
10		Total:	\$ (407,732)	\$ 657,930		
11						
12						
13	2011	Projected	Telephone	\$ 201,240		
14			Postage	30,120		
15			Dues	68,280		
16			Charitable Contributions	66,480		
17			Intra Co. Clearing (Admin. Alloc.)	-		
18				-		
19			Bank and Trustee Fees	53,160		
20			Capitalized Benefits	(925,236)		
21			Miscellaneous Other	104,230		
22		Total:	\$ (401,726)			
23						
24						
25	2010	Projected	Telephone	\$ 195,004		
26			Postage	24,497		
27			Dues	72,017		
28			Charitable Contributions	63,697		
29			Intra Co. Clearing (Admin. Alloc.)	8,800		
30				-		
31			Bank and Trustee Fees	53,851		
32			Capitalized Benefits	(1,122,251)		
33			Miscellaneous Other	5,248		
34		Total:	\$ (699,137)			
35						
36						
37	2009		Telephone	\$ 216,088		
38			Postage	24,043		
39			Dues	60,826		
40			Charitable Contributions	55,198		
41			Intra Co. Clearing (Admin. Alloc.)	-		
42				-		
43			Bank and Trustee Fees	27,710		
44			Capitalized Benefits	(1,130,683)		
45			Miscellaneous Other	45,584		
46		Total:	\$ (701,234)			

Period Reported: 2010 - 2012
 Prior Year (2009) 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-2010 (E)	Costs to be Incurred-2011 (F)	Costs to be Incurred-2012 (G)	Savings to be Incurred-2010 (H)	Savings to be Incurred-2011 (I)	Savings to be Incurred-2012 (J)
1		NONE OF THE TYPE DESCRIBED		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2										
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: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Miscellaneous Operating Revenue - Total Company

Line	ICC Acct # (A)	Account Description (B)	2009 (C)	Proj. 2010 (D)	Proj. 2011 (E)	Proj. 2012 (F)
1	471	Late Payment Fees	\$ 136,151	\$ 170,553	\$ 163,320	\$ 164,886
2						
3	471	Misc. Service Revenues	172,972	137,213	138,960	140,258
4	471	QIPS Revenue	903,682	1,239,540	677,809	544,727
5	472	Rents from Water Property	23,310	24,225	36,900	36,900
6						
7	474/536	Other Water & Sewer Revenues	200,298	188,831	213,004	214,995
8						
9	466/524	Other Systems Revenues	786,301	725,332	741,097	749,290
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	\$ 2,222,713	\$ 2,485,693	\$ 1,971,091	\$ 1,851,056

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Miscellaneous Operating Revenue - Consolidated Water Division

Line	ICC Acct # (A)	Account Description (B)	2009 (C)	Proj. 2010 (D)	Proj. 2011 (E)	Proj. 2012 (F)
1	471	Late Payment Fees	\$ 86,631	\$ 85,867	\$ 86,880	\$ 87,299
2				-	-	
3	471	Misc. Service Revenues	101,758	76,013	78,240	78,627
4	471	QIPS Revenue	43,537	401,979	677,809	-
5	472	Rents from Water Property	5,610	6,525	19,200	19,200
6	474	Other Water Revenues	74,228	66,980	72,690	72,917
7	466	Other Systems Revenues	-	-	-	-
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	\$ 311,764	\$ 637,363	\$ 934,820	\$ 258,043

Legal Expense and Reserves - Total Company

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Reserve for Outstanding Lawsuits, Claims, etc.

Line	Year (A)	Account or Subaccount # (B)	Description of Reserve (C)	Balance at Beginning of Year (D)	Additions to Reserve (E)	Amounts Charged to Legal Expense (F)	Other (G)	Balance at End of Year (H)
1	<u>2012</u>	Proj.				\$ 111,446		
2								
3								
4								
5	<u>2011</u>	Proj.				108,200		
6								
7								
8								
9	<u>2010</u>	Proj.				73,907		
10								
11								
12								
13	<u>2009</u>					939		

Legal Expense and Reserves - Consolidated Water Division

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Reserve for Outstanding Lawsuits, Claims, etc.

Line	Year (A)	Account or Subaccount # (B)	Description of Reserve (C)	Balance at Beginning of Year (D)	Additions to Reserve (E)	Amounts Charged to Legal Expense (F)	Other (G)	Balance at End of Year (H)
1	<u>2012</u>	Proj.	None			\$ 46,968		
2								
3								
4								
5	<u>2011</u>	Proj.	None			45,600		
6								
7								
8								
9	<u>2010</u>	Proj.	None			34,885		
10								
11								
12								
13	<u>2009</u>		None			131,951		

Period Reported: 2012

Add-On Taxes

<u>Line</u>		<u>Consolidated Water</u>	<u>State of Illinois</u>	<u>Other</u>	<u>Consolidated Water Division Total</u>
1	Unadjusted test year amounts at present rates:	\$ -	\$ -	\$ -	\$ -
2					
3	Pro forma test year amounts at proposed rates:	\$ -	\$ -	\$ -	\$ -
4					
5					
6					
7					
8					
9					
10	Add-On Taxes are not included in revenues or expenses as reflected on Schedule C-1.				

Period Reported: 2009 - 2012
 Prior Year (2009) 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 1/1/2009 (E)	Balance at 12/31/2009 (F)
1	Tank Painting	Feb 01-Sep 12 *	10 Years *	None	\$ 1,483,466	\$ 1,223,806
2	Rate Case	2005 - 2012	3, 4, & 5 years	Various	606,826	413,919
3	Intake Cleaning	Dec-07	5 Years	None	15,104	11,248
4	Total				\$ 2,105,396	\$ 1,648,973
5						
6						
7						
8		Balance at	Balance at	Balance at		
9		12/31/2010	12/31/2011	12/31/2012		
10		(G)	(H)	(I)		
11	Tank Painting	\$ 1,447,882	\$ 1,292,431	\$ 1,115,691		
12	Rate Case	721,615	1,324,034	1,135,519		
13	Intake Cleaning	7,392	3,535	-		
14	Total	\$ 2,176,889	\$ 2,620,000	\$ 2,251,209		
15						
16						
17						
18		Amortization	Amortization	Amortization	Amortization	
19		Expense	Expense	Expense	Expense	
20		2009	2010	2011	2012	
21		(K)	(L)	(M)	(N)	
22	Tank Painting	\$ 259,660	\$ 288,805	\$ 255,450	\$ 256,741	
23	Rate Case	225,725	226,243	221,534	188,515	2012 Excludes rate case adjustment
24	Intake Cleaning	3,856	3,856	3,856	3,535	
25	Total	\$ 489,241	\$ 518,904	\$ 480,841	\$ 448,791	
26						
27						

* AQUA ILLINOIS, INC. has many deferrals currently being amortized. A complete listing of all deferrals will be made available.

Period Reported: 2009 - 2012
 Prior Year (2009) 12 Mo. Actual

Amortization of Deferred Charges - Consolidated Water Division

Line	Description (A)	Time Period Charges Recorded (B)	Amortization Period (C)	Authorizing ICC Docket #s (D)	Balance at 1/1/2009 (E)	Balance at 12/31/2009 (F)
1	Tank Painting	Feb 01-Sep 12 *	10 Years	None	\$ 876,681	\$ 703,767
2	Rate Case	2005 - 2012	4 & 5 Years	Various	391,895	283,425
3	Intake Cleaning	N/A	N/A	None	-	-
4	Total				\$ 1,268,576	\$ 987,192
5						
6						
7						
8		Balance at	Balance at	Balance at		
9		12/31/2010	12/31/2011	12/31/2012		
10		(G)	(H)	(I)		
11	Tank Painting	\$ 530,853	\$ 509,637	\$ 458,889		
12	Rate Case	202,154	778,007	711,969		
13	Intake Cleaning	-	-	-		
14	Total	\$ 733,007	\$ 1,287,643	\$ 1,170,858		
15						
16						
17						
18		Amortization	Amortization	Amortization	Amortization	
19		Expense	Expense	Expense	Expense	
20		2009	2010	2011	2012	
21		(J)	(K)	(L)	(M)	
22	Tank Painting	\$ 172,914	\$ 172,914	\$ 121,216	\$ 130,747	
23	Rate Case	117,971	118,066	99,057	66,038	2012 Excludes rate case adjustment
24	Intake Cleaning	-	-	-	-	
25	Total	\$ 290,885	\$ 290,980	\$ 220,273	\$ 196,785	
26						
27						

* AQUA ILLINOIS, INC. has many deferrals currently being amortized. A complete listing of all deferrals will be made available.

Period Reported: 2012

Competitive Services

<u>Line</u>		
1	Description:	N/A for Consolidated Water Division
2		
3		
4		
5	Beginning Date:	N/A

Period Reported: 2012

Non-Utility Operations

<u>Line</u>	<u>Description:</u>	<u>Beginning Date:</u>
1	N/A for Consolidated Water Division	N/A