

Aqua Illinois, Inc.

Hawthorn Woods Water Division

2011 Rate Case

Volume 2

AQUA ILLINOIS, INC. WATER EXHIBIT NO. 8.4

A, B, C, D, E & G SCHEDULES

STANDARD FILING REQUIREMENTS

FOR

HAWTHORN WOODS WATER DIVISION

AQUA ILLINOIS, INC.

ILLINOIS COMMERCE COMMISSION

INDEX

	<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>Sched. PAGE</u>
1	Summary of Standard Information Requirements	A - 1	1 & 2
2	Overall Financial Summary	A - 2	1
3	Computation of Jurisdictional Gross Revenue Conversion Factor	A - 2.1	1
4	Comparison of Present and Proposed Rates	A - 3	1
5	Comparison to Prior Rate Order	A - 4	1
6	Jurisdictional Allocation Summary	A - 5	1 & 2
7	Jurisdictional Rate Base Summary	B - 1	1
8	Summary of Utility Adjustments to Rate Base	B - 2	1
9	Detailed Adjustments to Rate Base - Reserve for Accum. Dep.	B - 2.1	1
10	Detailed Adjustments to Rate Base - Property Held For Future Use	B - 2.2	1
11	Detailed Adjustments to Rate Base - Working Capital	B - 2.3	1
12	Detailed Adjustments to Rate Base - Deferred Income Taxes	B - 2.4	1
13	Comparative Balance Sheet for Prior Five Years and the Test Year	B - 3	1 & 2
14	Summary of Adjustments to Plant in Service	B - 4	1
15	Gross Additions, Retirements and Transfers	B - 5	1 - 3
16	Gains and Losses on Sales of Property	B - 5.1	1
17	Property Merged or Acquired from Other Utilities	B - 5.2	1
18	Leased Property included in Rate Base	B - 5.3	1
19	Depreciation Reserve	B - 6	1 - 3
20	Construction Work In Progress	B - 7	1
21	Construction Work In Progress - Percent Complete	B - 7.1	1
22	Allowance for Funds Used During Construction	B - 7.2	1
23	Cash Working Capital	B - 8	1
24	Materials and Supplies	B - 8.1	1 & 2
25	Accumulated Deferred Income Taxes	B - 9	1 - 4
26	Detailed Listing of Balance Sheet Assets and Liabilities	B - 9.1	1 & 2
27	Deferred Charges	B - 10	1
28	Property Held for Future Use Included in Rate Base	B - 11	1
29	Analysis of Activity in Property Held for Future Use	B - 12	1
30	Customer Deposits	B - 13	1
31	Budget Payment Plan Balances	B - 14	1
32	Additions to and Transfers from Customer Advances and CIAC	B - 15	1 - 4
33	FAS 87 - Pension	B - 87	1
34	FAS 106 - OPEB	B - 106	1
35	Jurisdictional Operating Income Summary	C - 1	1
36	Summary of Utility Proposed Adjustments to Operating Income	C - 2	1
37	Detailed Adjustments to Operating Income - Operating Revenue	C - 2.1	1 & 2
38	Detailed Adjustments to Operating Income - Reg. Comm. Exp.	C - 2.2	1
39	Detailed Adjustments to Operating Income - Bad Debt Expense	C - 2.3	1
40	Detailed Adjustments to Operating Income - Depreciation Expense	C - 2.4	1
41	Detailed Adjustments to Operating Income - Income Taxes	C - 2.5	1
42	Sales Statistics	C - 3	1 & 2
43	Comparative Op. Inc. Statements for Prior Years and the Test Year	C - 4	1 - 4
44	Income Taxes	C - 5	1
45	Hawthorn Woods Federal Income Tax Return	C - 5.1	1
46	Deferred Income Tax Expense	C - 5.2	1
47	Difference between Book and Tax Depreciation	C - 5.3	1
48	Interest Synchronization	C - 5.4	1
49	Investment Tax and Job Development Credits	C - 5.5	1
50	Social and Service Club Membership Dues	C - 6	1 & 2
51	Industry Association Dues	C - 6.1	1 & 2
52	Expenses For Outside Professional Services	C - 6.2	1 & 2
53	Charitable Contributions	C - 7	1 - 5
54	Demonstration and Selling, Advertising, and Misc. Sales Expense	C - 8	1
55	Civil, Political and Related Activities	C - 9	1 & 2
56	Rate Case Expense	C - 10	1
57	Rate Case Expense Comparisons	C - 10.1	1

58	Direct Payroll by Function	C - 11.1	1 & 2
59	Number of Employees - Actual	C - 11.2a	1 - 8
60	Number of Employees - Authorized	C - 11.2b	1 - 8
61	Employee Benefits	C - 11.3	1 & 2
62	Reconciliation of Est. OH and Clearing Costs with Actual Costs	C - 11.4	1 & 2
63	Depreciation Expense	C - 12	1 & 2
64	Summary of Affiliated Interest Transactions	C - 13	1
65	Operating Leases	C - 14	1
66	Major Maintenance Projects	C - 15	1
67	Uncollectible Expense	C - 16	1
68	Insurance Expense	C - 17	1 & 2
69	Taxes other Than Income Taxes	C - 18	1 & 2
70	Property Taxes	C - 19	1 & 2
71	Local Taxes, Municipal Taxes, and Franchise Taxes	C - 20	1 - 4
72	Miscellaneous General Expenses	C - 21	1
73	Cost Savings Programs	C - 22	1
74	Miscellaneous Operating Revenues	C - 23	1 & 2
75	Legal Expense and Reserves	C - 24	1 & 2
76	Add-On Taxes	C - 25	1
77	Amortization of Deferred Charges	C - 26	1 & 2
78	Competitive Services	C - 31	1
79	Non - Utility Operations	C - 32	1
80	Cost of Capital Summary	D - 1	1 - 5
81	Cost of Short-term Debt	D - 2	1 - 8
82	Embedded Cost of Long-term Debt	D - 3	1 - 5
83	Embedded Cost of Preferred Stock	D - 4	1
84	Common Equity Issuance Expenses	D - 5	1
85	Cost of Common Equity Workpapers	D - 6	1
86	Comparative Financial Data	D - 7	1 & 2
87	Security Quality Ratings	D - 8	1
88	Income Statement	D - 9	1
89	Balance Sheet	D - 10	1
90	Statement of Cash Flows	D - 11	1 - 4
91	Retained Earnings	D - 12	1
92	Comparison of Prior Forecasts to Actual Data - Prior Three Years	G - 1	1 - 4
93	Statement from the Independent Certified Public Accountant	G - 2	1
94	Statement on Assumptions Used in the Forecast	G - 3	1
95	Statement on Accounting Treatment	G - 4	1
96	Assumptions Used in the Forecast	G - 5	1
97	Inflation	G - 6	1
98	Proration of Accumulated Deferred Income Taxes	G - 7	1
99	Actual Gross Add. and Retire. Compared to Original Budget	G - 8	1 - 6
100	Comparison of Budgeted Non-Payroll Expense to Actual	G - 9	1 - 6
101	Budgeted Payroll Expense	G - 10	1 - 8
102	Budgeted Number of Employees	G - 11	1 - 10
103	Forecasted Property Taxes	G - 12	1 & 2
104	Comparison of Actual Fin. Results to Original Approved Forecast	G - 13	1 - 20
105	Financial Statements - Income Statement	G - 15	1
106	Financial Statements - Statement of Retained Earnings	G - 18	1
107			
108	SUPPORTING WORKPAPERS:		
109	Jurisdictional Allocation Summary Workpaper	WP - A5	1 - 3
110	Jurisdictional Rate Base Summary	WP - B1	1
111	Property Merged or Acquired from Other Utilities	WP - B5.2	1
112	Allowance for Funds Used During Construction	WP - B7.2	1
113	Cash Working Capital	WP - B8	1
114	Detailed Listing of Balance Sheet Assets and Liabilities - Rate Base	WP - B9.1	1
115	Detailed Jurisdictional Operating Income Summary	WP - C1	1
116	Insurance Expense	WP - C17	1 & 2
117	Taxes other Than Income Taxes	WP - C18	1 & 2
118	Monthly Balances for Common Equity / Additional Workpaper	WP - D1	1 & 2
119	Schedule D-3 Workpaper	WP - D3	1
120	Comparative Financial Data (Total Company) Workpaper	WP - D7	1
121	Comparison of Prior Forecasts to Actual Data - Prior Three Years	WP - G1	1 & 2
122	Comparison of Budgeted Non-Payroll Expense to Actual	WP - G9	1 & 2
123	Budgeted Payroll Expense	WP - G10	1 - 4