

Aqua Illinois, Inc.

Oak Run 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	\$ 480,095	\$ -	\$ 480,095	\$ 105,722	\$ 585,817
2							
3	600 - 675 Oper. and Maint. Expense	19,376,781	245,874	8,439	254,313	482	254,795
4	403 Depreciation Expense	8,610,420	91,230	13,916	105,146		105,146
5	406 Amort. of Util Plant Acq. Ad	(45,062)	-	-	-		-
6	407 Amortization Expense	260,276	12,410	-	12,410		12,410
7	408.1 Taxes Other Than Income	3,033,071	22,759	-	22,759		22,759
8	409.1 Income Taxes:						
9	- Federal	3,537,830	16,459	(3,601)	12,858	33,335	46,193
10	- State	805,025	3,871	(15)	3,856	9,998	13,854
11	412 Amortization of I. T. C.	(74,452)	-	-	-		-
12	Total Operating Expenses	35,503,888	392,603	18,740	411,343	43,814	455,157
13							
14	Utility Operating Income	\$ 11,081,131	\$ 87,492	\$ (18,740)	\$ 68,752	\$ 61,907	\$ 130,660
15							
16	Rate Base	\$ 160,236,984	\$ 1,466,053	\$ 687	\$ 1,466,740	\$ -	\$ 1,466,740
17							
18	Rate of Return	6.92%	5.97%		4.69%		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	Total Utility Proposed Adjustments	Associated Income Taxes		Net Operating Income	Supporting Schedule
				and Related Adjustments (C-1, Col. F)		State	Federal		
1	460-474	Operating Revenues	\$ -	\$ 105,722	\$ 105,722	\$ (7,718)	\$ (34,301)	\$ 63,703	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	8,439		8,439	(616)	(2,738)	(5,085)	C - 2.2
18	670	Bad Debt Expense	-	482	482	(35)	(156)	(290)	C - 2.3
19	675	Miscellaneous Expense	-	-	-	-	-	-	
20		SUB-TOTAL O&M	8,439	482	8,921	(651)	(2,894)	(5,375)	
21	403	Depreciation	13,916		13,916	(1,016)	(4,515)	(8,385)	C - 2.4
24	408	Taxes Other Than Income	-	-	-	-	-	-	
25		TOTAL EXPENSES (Excluding Income Tax)	22,356	482	22,837	(1,667)	(7,409)	(13,760)	
26									
27	409 - 411	Income Taxes - Federal	(3,601)	33,335	29,734		(26,892)	(2,842)	C - 2.5
28	409 - 411	Income Taxes - State	(15)	9,998	9,983	(6,051)		(3,932)	C - 2.5
29									
31		Net Operating income	\$ (18,740)	\$ 61,907	\$ 43,168	\$ -	\$ -	\$ 43,168	

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	\$ 464,174	\$ 102,267	\$ 566,441
2				
3	Metered Commercial	10,957	2,414	13,371
4				
5	Metered Industrial	-	-	-
6				
7	Multiple Family Dwellings	-	-	-
8				
9	Sales to Other Utilities	-	-	-
10	Sub-total - Tariff Revenues	\$ 475,131	\$ 104,681	\$ 579,812
11				
12	Public Fire Protection	-	-	-
13	Private Fire Protection	-	-	-
14				
15	Other Revenue	4,964	1,040	6,004
16				
17		-	-	-
18				
19	TOTAL	\$ 480,095	\$ 105,722	\$ 585,817

Period Reported: 2012

Detailed Adjustments to Operating Income

<u>Operating Revenues</u>		UNADJUSTED	ADJUSTMENT	ADJUSTED
<u>Line</u>	Rate Classification <u>(A)</u>	PRESENT RATES <u>(B)</u>	TO PRESENT <u>(C)</u>	PRESENT RATES (To C-2.1 p1) <u>(D)</u>
1	Residential	\$ 464,174		\$ 464,174
2				
3	Commercial	10,957		10,957
4				
5	Industrial	-		-
6				
7	Multiple Family Dwellings	-		-
8				
9	Sales to Other Utilities	-		-
10				
11	Total:	475,131	-	475,131
12				
13				
14	Public Fire	-	-	-
15				
16	Private Fire	-		-
17				
18	Total Fire:	-	-	-
19				
20				
21	<u>Other Revenue</u>			
22	Late Payment Fees	4,722		4,722
23	Misc. Service Revenues	121		121
24	Rents from Water Property	-		-
25	Other Water Revenues	121		121
26				
27	Total Other:	4,964	-	4,964
28				
29				
30	TOTAL	\$ 480,095	\$ -	\$ 480,095

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 Oak Run Water Division (see also Schedule C - 10 & C - 10.1).	
5		
6		
7		
8		
9	Outside Consultants / Witnesses	\$ 11,019
10		
11	Outside Legal Services	6,811
12		
13	Other Expenses	<u>15,928</u>
14		
15	Sub-total	\$ 33,758
16		
17	Amortization of Prior Rate Case Expense	
18		<u>-</u>
19		
20	Total Rate Case Cost to be Amortized	\$ 33,758
21		
22		
23	Amortization Period (4 Years)	<u>4</u>
24		
25		
26	Pro Forma Annual Rate Case Amortization Expense	\$ 8,439
27		
28		
29	2012 Forecast	<u>0</u>
30		
31		
32		
33	Pro Forma Adjustment	<u>\$ 8,439</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	\$ 480,095
10	Pro Forma Revenues at Present Rates	\$ 480,095
11	Percentage Increase	0.00%
12		
13		
14	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$ 2,187
15	% Metered Revenue Increase from Above	<u>0.00%</u>
16	Pro Forma Bad Debt Expense at Present Rates	\$ 2,187
17	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	<u>\$ 2,187</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	\$ 480,095
25	Pro Forma Revenue at Proposed Rates	\$ 585,817
26	Percentage Increase	22.02%
27		
28		
29	Pro Forma Bad Debt Expense at Present Rates	\$ 2,187
30	% Revenue Increase from Above	<u>22.02%</u>
31	Pro Forma Bad Debt Expense at Proposed Rates	\$ 2,668
32	Pro Forma Bad Debt Expense at Present Rates	<u>2,187</u>
33		
34		
35	Pro Forma Proposed Adjustment	<u>\$ 482</u> (WP-C1, line 18)

Period Reported: 2012

Detailed Adjustments to Operating Income

Line

1 **Income Taxes**

2
3
4
5
6
7
8
9

The adjustment to Federal and State Income Taxes reflects the changes in Unadjusted Jurisdictional Balance at Present Rates to Pro Forma at Present Rates. The adjustment also reflects the changes in Pro Forma at Present Rates to Pro Forma Balance at Proposed Rates.

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	\$ 16,459	\$ (3,601)	\$ 12,858	\$ 33,335	\$ 46,193	(WP-C1, line 28)
14							
15							
16							
17							
18	State Income Tax	\$ 3,871	\$ (15)	\$ 3,856	\$ 9,998	\$ 13,854	(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
11									
12									
13									
14									

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 - Oak Run 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	\$ 334,014	17.2	\$ 462,389	15.7	\$ 445,298	17.1	\$ 464,791	15.5
2	Commercial - Metered	6,405	0.9	9,540	0.8	9,986	0.8	11,307	1.0
3	Industrial - Metered	-	-	-	-	-	-	-	-
4	Multiple Family Dwellings	-	-	-	-	-	-	-	-
5	Sales to Other Utilities	-	-	-	-	-	-	-	-
6	Public Fire Protection	-	-	-	-	-	-	-	-
7	Private Fire Protection	-	-	-	-	-	-	-	-
8	All Other Operating Revenue	6,250	-	4,339	-	4,397	-	2,478	-
9									
10	Total:	\$ 346,669	18.1	\$ 476,268	16.5	\$ 459,680	17.9	\$ 478,576	16.5

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	\$ 458,535	15.7	\$ 464,625	15.8	\$ 459,966	15.2	\$ 464,174	15.3
20	Commercial - Metered	10,284	0.9	10,957	1.0	10,957	1.0	10,957	1.0
21	Industrial - Metered	-	-	-	-	-	-	-	-
22	Multiple Family Dwellings	-	-	-	-	-	-	-	-
23	Sales to Other Utilities	-	-	-	-	-	-	-	-
24	Public Fire Protection	-	-	-	-	-	-	-	-
25	Private Fire Protection	-	-	-	-	-	-	-	-
26	All Other Operating Revenue	4,222	-	5,107	-	4,920	-	4,964	-
27									
28	Total:	\$ 473,041	16.6	\$ 480,689	16.7	\$ 475,843	16.2	\$ 480,095	16.3

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	480-474	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	\$ 25,788,928	\$ 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 - Oak Run 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		\$ 480,689	\$ 480,689		\$ 475,843	\$ 475,843		\$ 480,095	\$ 480,095
2	601	Salaries & Wages, Employees	11,312		11,312	11,814		11,814	12,287		12,287
3	603	Salaries & Wages, Officers	603		603	642		642	668		668
4	604	Employee Pensions & Benefits		6,345	6,345		4,130	4,130		4,254	4,254
5	615 & 616	Purchased Power & Fuel for Power Prod.		13,317	13,317		13,257	13,257		13,376	13,376
6	618	Chemicals		4,808	4,808		5,049	5,049		5,201	5,201
7	620	Materials & Supplies		6,568	6,568		4,560	4,560		4,697	4,697
8	631	Contractual Services - Engineering		-	-		-	-		-	-
9	632	Contractual Services - Accounting		2,014	2,014		2,134	2,134		2,198	2,198
10	633	Contractual Services - Legal		-	-		-	-		-	-
11	634	Contractual Services - Management		32,035	32,035		35,716	35,716		39,288	39,288
12	635 & 636	Contractual Services - Other		80,782	80,782		96,590	96,590		99,487	99,487
13	641 - 642	Lease Expense		2,202	2,202		1,920	1,920		1,978	1,978
14	650	Transportation Expense		5,173	5,173		9,343	9,343		9,623	9,623
15	656 - 659	Insurance Expense		4,845	4,845		5,377	5,377		5,538	5,538
16	666 & 667	Regulatory Commission Exp. Amortization		19,273	19,273		-	-		-	-
17	670	Bad Debt Expense		2,805	2,805		2,174	2,174		2,187	2,187
18	675	Miscellaneous Expense		44,980	44,980		44,187	44,187		45,092	45,092
19		O & M Expenses	12,115	225,150	237,265	12,456	224,438	236,894	12,955	232,919	245,874
20	403	Depreciation Expense		77,370	77,370		84,345	84,345		91,230	91,230
21	406	Amortization of Utility Plant Acquisition Adjust.		-	-		-	-		-	-
22	407	Amortization Expense		12,410	12,410		12,410	12,410		12,410	12,410
23	408	Taxes Other Than Income		22,284	22,284		22,098	22,098		22,759	22,759
24	409	Income Taxes - Current Federal		24,385	24,385		20,392	20,392		16,459	16,459
25	409	Income Taxes - Current State		5,651	5,651		4,757	4,757		3,871	3,871
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		-	-		-	-		-	-
30	412	Amortization of I. T. C. - State		-	-		-	-		-	-
31		Utility Operating Expenses	\$ 12,115	\$ 367,251	\$ 379,366	\$ 12,456	\$ 368,438	\$ 380,895	\$ 12,955	\$ 379,648	\$ 392,603
32		Utility Operating Income	\$ (12,115)	\$ 113,438	\$ 101,323	\$ (12,456)	\$ 107,404	\$ 94,948	\$ (12,955)	\$ 100,447	\$ 87,492
33		Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34	414	Total Utility Operating Income	\$ (12,115)	\$ 113,438	\$ 101,323	\$ (12,456)	\$ 107,404	\$ 94,948	\$ (12,955)	\$ 100,447	\$ 87,492
35		<u>Other Income and Deductions:</u>									
36		Interest and Dividend Income		-	-		-	-		-	-
37	419	Allowance for Funds Used During Construction		-	-		-	-		-	-
38	420	Non-Utility Income		-	-		-	-		-	-
39	421	Miscellaneous Non-Utility Expenses		(7,783)	(7,783)		(8,214)	(8,214)		(8,418)	(8,418)
40	426	Non-Operating Income Taxes		-	-		-	-		-	-
41	409	Total Other Income and Deductions		\$ (7,783)	\$ (7,783)	\$ -	\$ (8,214)	\$ (8,214)	\$ -	\$ (8,418)	\$ (8,418)
42											
43											
44											
45		<u>Debt Expense:</u>									
46	427	Interest Expense		45,358	45,358		44,761	44,761		44,417	44,417
47	428	Amortization of Debt Discount and Expense		1,633	1,633		1,591	1,591		1,591	1,591
48	429	Amortization of Premium on Debt		373	373		363	363		363	363
49		Total Debt Expense		\$ 47,365	\$ 47,365	\$ -	\$ 46,715	\$ 46,715	\$ -	\$ 46,371	\$ 46,371
50											
51											
52		NET INCOME (LOSS)	\$ (12,115)	\$ 58,290	\$ 46,176	\$ (12,456)	\$ 52,475	\$ 40,019	\$ (12,955)	\$ 45,658	\$ 32,703

Period Reported: 2007 - 2009

Comparative Operating Income Statements for Prior Years and the Test Year - Oak Run 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		\$ 459,680	\$ 459,680		\$ 478,576	\$ 478,576		\$ 473,041	\$ 473,041
2	601	Salaries & Wages, Employees	8,681		8,681	7,882		7,882	17,567		17,567
3	603	Salaries & Wages, Officers	777		777	1,226		1,226	911		911
4	604	Employee Pensions & Benefits		2,289	2,289		3,866	3,866		6,923	6,923
5	615 & 616	Purchased Power & Fuel for Power Prod.		9,655	9,655		10,972	10,972		12,650	12,650
6	618	Chemicals		4,283	4,283		4,410	4,410		4,230	4,230
7	620	Materials & Supplies		2,736	2,736		2,270	2,270		4,462	4,462
8	631	Contractual Services - Engineering		-	-		-	-		-	-
9	632	Contractual Services - Accounting		2,366	2,366		1,312	1,312		2,197	2,197
10	633	Contractual Services - Legal		122	122		-	-		-	-
11	634	Contractual Services - Management		24,077	24,077		22,892	22,892		24,923	24,923
12	635 & 636	Contractual Services - Other		70,864	70,864		86,567	86,567		97,316	97,316
13	641 - 642	Lease Expense		1,198	1,198		1,058	1,058		1,896	1,896
14	650	Transportation Expense		5,824	5,824		7,741	7,741		5,386	5,386
15	656 - 659	Insurance Expense		4,405	4,405		1,139	1,139		5,052	5,052
16	666 & 667	Regulatory Commission Exp. Amortization		21,025	21,025		21,025	21,025		21,025	21,025
17	670	Bad Debt Expense		11,343	11,343		1,192	1,192		5,929	5,929
18	675	Miscellaneous Expense		40,234	40,234		31,929	31,929		58,645	58,645
19		O & M Expenses	9,458	200,423	209,880	9,109	196,372	205,481	18,478	250,634	269,112
20	403	Depreciation Expense		67,907	67,907		77,764	77,764		76,205	76,205
21	406	Amortization of Utility Plant Acquisition Adjust.		-	-		-	-		-	-
22	407	Amortization Expense		12,410	12,410		12,410	12,410		12,410	12,410
23	408	Taxes Other Than Income		18,876	18,876		22,028	22,028		22,927	22,927
24	409	Income Taxes - Current Federal		31,220	31,220		43,186	43,186		10,313	10,313
25	409	Income Taxes - Current State		7,167	7,167		6,756	6,756		2,474	2,474
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		-	-		-	-		-	-
30	412	Amortization of I. T. C. - State		-	-		-	-		-	-
31		Utility Operating Expenses	\$ 9,458	\$ 338,004	\$ 347,461	\$ 9,109	\$ 358,516	\$ 367,625	\$ 18,478	\$ 374,963	\$ 393,441
32		Utility Operating Income	\$ (9,458)	\$ 121,677	\$ 112,219	\$ (9,109)	\$ 120,059	\$ 110,951	\$ (18,478)	\$ 98,078	\$ 79,600
33	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34		Total Utility Operating Income	\$ (9,458)	\$ 121,677	\$ 112,219	(9,109)	120,059	110,951	(18,478)	98,078	79,600
35		<u>Other Income and Deductions:</u>									
36	419	Interest and Dividend Income		-	-		-	-		-	-
37	420	Allowance for Funds Used During Construction		-	-		-	-		-	-
38	421	Non-Utility Income		-	-		-	-		-	-
39	426	Miscellaneous Non-Utility Expenses		(2,349)	(2,349)		(7,285)	(7,285)		(7,278)	(7,278)
40	409	Non-Operating Income Taxes		-	-		-	-		-	-
41		Total Other Income and Deductions		\$ (2,349)	\$ (2,349)	\$ -	\$ (7,285)	\$ (7,285)	\$ -	\$ (7,278)	\$ (7,278)
42											
43											
44											
45		<u>Debt Expense:</u>									
46	427	Interest Expense		45,403	45,403		58,840	58,840		49,530	49,530
47	428	Amortization of Debt Discount and Expense		1,472	1,472		249	249		1,681	1,681
48	429	Amortization of Premium on Debt		423	423		56	56		384	384
49		Total Debt Expense		\$ 47,297	\$ 47,297	\$ -	\$ 59,144	\$ 59,144	\$ -	\$ 51,595	\$ 51,595
50											
51											
52		NET INCOME (LOSS)	\$ (9,458)	\$ 72,030	\$ 62,572	\$ (9,109)	\$ 53,630	\$ 44,521	\$ (18,478)	\$ 39,205	\$ 20,727

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)	\$ 87,492	\$ 68,752	\$ 130,660
2	Less: Synchronized Interest Expense (C - 5.4)	(46,371)	(45,244)	(45,244)
3	Add: Income Taxes - net of ITC Amort.	20,330	16,714	60,047
4	Net Income Before Income Taxes	61,451	40,223	145,463
5	Income Tax Calculation:			
6	Net Income Before Income Taxes	61,451	40,223	145,463
7	Permanent Differences:			
8	50% Employee Expense	371	371	371
9				
10	Total	371	371	371
11	Timing Differences:			
12	Excess tax Depreciation	(91,929)	(78,012)	(78,012)
13	Pension Expense - FASB 87	-	-	-
14	OPEB Expense - FASB 106	-	-	-
15	Overheads	-	-	-
16	Cost of Removal	-	-	-
17	Intake Cleaning	-	-	-
18	Tank Painting	8,005	8,005	8,005
19	Total	(83,924)	(70,008)	(70,008)
20				
21	TAXABLE INCOME - STATE (Current)	\$ (22,102)	\$ (29,414)	\$ 75,826
22	INCOME TAXES - STATE			
23	Current	(2,100)	(2,794)	7,203
24	Deferred	7,973	6,651	6,651
25	Reconciling adjustment	(2,002)		
26	Total	\$ 3,871	\$ 3,856	\$ 13,854
27				
28	TAXABLE INCOME - FEDERAL (Current)	\$ (20,002)	\$ (26,620)	\$ 68,622
29	INCOME TAXES - FEDERAL			
30	Current	(7,001)	(9,317)	24,018
31	Deferred	26,583	22,175	22,175
32	Reconciling adjustment	(3,123)		
33	Total	\$ 16,459	\$ 12,858	\$ 46,193
34				

Period Reported: 2009

Oak Run Federal Income Tax Return

Line

- 1 A) The procedure used to allocate the Oak Run 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 Oak Run 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 Oak Run 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	\$ 91,929	\$ 78,012	\$ 78,012
5	Pension Expense - FASB 87	-	-	-
6	OPEB Expense - FASB 106	-	-	-
7	Overheads	-	-	-
8	Cost of Removal	-	-	-
9	Intake Cleaning	-	-	-
10	Tank Painting	(8,005)	(8,005)	(8,005)
11	Total Taxable Basis for Deferred SIT Expense	<u>\$ 83,924</u>	<u>\$ 70,008</u>	<u>\$ 70,008</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>\$ (7,973)</u>	<u>\$ (6,651)</u>	<u>\$ (6,651)</u>
16				
17				
18				
19				
20	Total Taxable Basis for Deferred FIT Expense			
21	(Lines 10 + 14)	75,951	63,357	63,357
22				
23	Federal Income Tax Rate:	35.00%	35.00%	35.00%
24				
25	Deferred Fed. Income Tax Expense (line 20 x 22)	<u>\$ (26,583)</u>	<u>\$ (22,175)</u>	<u>\$ (22,175)</u>

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	\$ 183,158	\$ 183,158	\$ 183,158
4	Book Depreciation	<u>91,230</u>	<u>105,146</u>	<u>105,146</u>
5	Tax Depreciation in Excess of Book	91,929	78,012	78,012
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	\$ 91,929	\$ 78,012	\$ 78,012
11	State Income Tax Rate:	9.50%	9.50%	9.50%
12				
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	\$ (8,733)	\$ (7,411)	\$ (7,411)
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	83,195	70,601	70,601
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)	\$ (29,118)	\$ (24,710)	\$ (24,710)

Proposed Test Year Period: Future
 Period Reported: Average 2012

Interest Synchronization

Line

1 **- Calculation of synchronized interest:**

2
 3
 4
 5
 6
 7
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 12
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 17
 18

<u>Calculation Components</u>	<u>Reference</u>	<u>Amount</u>
Average Future Test Year Rate Base	B - 1	\$ 1,466,740
Future Test Year Weighted Cost of Debt	D - 1	<u>3.08466%</u>
Future Test Year Synchronized Interest	To WP-C1 Col. F & H, line 38	<u>\$ 45,244</u>

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		\$ -	\$ -	\$ -
2						
3						
4	255	Unamortized State ITC	-	-	-	-
5						
6						
7		Total	\$ -	\$ -	\$ -	\$ -

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 - Oak Run 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		-	
9					
10				\$ -	

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 from association with peers.
3				-	
4					Associations are involved in legislative, technical, educational, finance, tax and other industry - wide affairs.
5		Items Under \$50,000		43,594	
6		Aggregate Nonoperating Items		-	
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>	

Industry Association Dues - Oak Run Water Division

<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		\$ -	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		1,196	
8		Aggregate Nonoperating Items		-	
9					
10				<u>\$ 1,196</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		<u>2009</u>			
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		<u>2010</u>			
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		<u>2011</u>			
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		<u>2012</u>			
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 - Oak Run 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			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12		Items Under \$50,000		101,686	
13					
14		Aggregate Nonoperating Items		<u> -</u>	
15					
16					
17					
18				<u>\$ 101,686</u>	

Charitable Contributions - Total Company

<u>Line</u>	<u>Account #</u> (A)	<u>Account Description</u> (B)	<u>Payee</u> (C)	<u>Amount</u> (D)	<u>Purpose and Nature of the Organization</u> (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)	24,730	Various
30		TOTAL		<u>\$ 66,480</u>	

Period Reported: 2012

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	\$ 5,150	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 - Oak Run 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	<u>2012 - Other Expense</u>		\$ -	
2				-	
3				-	
4				-	
5				-	
6				-	
7				-	
8				-	
9				-	
10				-	
11				-	
12				-	
13				-	
14				-	
15				-	
16				-	
17				-	
18			Misc Organizations (Items < \$1000)	-	
19			Aggregate Nonoperating Items	-	
20		TOTAL		<u>-</u>	
21				-	
22				-	
23				-	
24				-	
25				-	
26				-	
27				-	
28				-	
29				-	
30				-	
31				-	
32				-	
33				-	

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>Rate-making</u> <u>Adjustments</u> <u>(D)</u>	<u>Expense on C-1</u> <u>(E)</u>
1	660	Advertising (Miscellaneous Expenses)		\$ -	\$ -
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	Total		\$ -	\$ -	\$ -

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

Civic, Political and Related Activities - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of Recipient of Expenditure (E)
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 - Oak Run 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					
2					
3	426-060	Non-Utility Expense	None	1,435.00	Civic, Political or Related Contribution
4					
5					
6					
7					
8					
9					
10		Items Under \$1,000		-	
11				<u>\$ 1,435</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

2,146.00

(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 Jurisdictional Proposed C-1 (4 Year Amort.)
13	Local Legal Support	\$ 175,000		\$ -		\$ 175,000	Legal	Direct Legal Support	\$ 6,811	\$ 1,703
14	Aqua America, Inc. - Legal	124,800	Hourly at Cost	2,400		127,200	Legal	Overall Legal; Reg. Relations	4,951	1,238
15	Gannett Fleming	39,500		1,200		40,700	Witness	Rate of Return on Equity	1,584	396
16	GPM - David Monie	75,000		1,200		76,200	Witness	COSS/ Rate Design/ E-Sched.	2,966	741
17	Guastella Associates	70,000		1,200		71,200	Witness	Depreciation Studies	2,771	693
18	London Witte Group	95,000		-		95,000	Audit Plan/Case	Compliance with Sch. G-2	3,698	924
19	Aqua America, Inc. - Rate Dept.	210,143	Hourly at Cost	6,000		216,143	Rate Support Etc.	Case Mgt. Assist. & Support	8,413	2,103
20	Other Expenses - Misc.	-		-	65,875	65,875	Miscellaneous	Please see Footnote #2	2,564	641
21		\$ 789,443		\$ 12,000	\$ 65,875	\$ 867,318			\$ 33,758	\$ 8,439

(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:

Oak Run Water Division:

33 N/A \$0

Period Reported: 2012

Rate Case Expense Comparisons

<u>Line</u>	<u>Categories</u>	<u>Current Case Amount</u>	<u>Prior Case</u>
1	Outside Consultants / Witnesses	\$ 11,019	\$ 31,268
2	Outside Legal Services	6,811	118,027
3	Paid Overtime	-	-
4	Other Expenses	<u>15,928</u>	<u>16,820</u>
5			
6			
7	Total Expense	<u>\$ 33,758</u>	<u>\$ 166,115</u>
8			
9			
10			
11	If 20% Difference - Explanation:		
12			
13			
14			
15			
16			
17	Oak Run benefits 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

Line	Function (A)	2009 (B)	Projected 2010 (C)	Projected 2011 (D)	Projected 2012 (E)
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

Oak Run Water Division

<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	\$ (217)	\$ -	\$ 125	\$ 130
2					
3	Water Treatment	-	78	541	563
4					
5	Transmission and Distribution	-	-	-	-
6					
7	Customer Accounts	9,675	427	166	173
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	<u>9,020</u>	<u>11,610</u>	<u>11,624</u>	<u>12,089</u>
12					
13	Total Payroll Charged to O&M Expense	\$ 18,478	\$ 12,115	\$ 12,456	\$ 12,955
14					
15	Total Payroll Charged to Other	-	-	-	-
16	Total Payroll Charged to Construction	<u>-</u>	<u>703</u>	<u>1,032</u>	<u>1,063</u>
17					
18					
19					
20	TOTAL PAYROLL	\$ 18,478	\$ 12,818	\$ 13,488	\$ 14,018

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	<u>Production</u>					<u>Customer Service</u>				
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	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
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

Oak Run 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	0.2	0.0	0.0	0.2	January	0.0	0.0	0.0	0.0
3	February	0.2	0.0	0.0	0.2	February	0.0	0.0	0.0	0.0
4	March	0.2	0.0	0.0	0.2	March	0.0	0.0	0.0	0.0
5	April	0.2	0.0	0.0	0.2	April	0.0	0.0	0.0	0.0
6	May	0.2	0.0	0.0	0.2	May	0.0	0.0	0.0	0.0
7	June	0.2	0.0	0.0	0.2	June	0.0	0.0	0.0	0.0
8	July	0.2	0.0	0.0	0.2	July	0.0	0.0	0.0	0.0
9	August	0.2	0.0	0.0	0.2	August	0.0	0.0	0.0	0.0
10	September	0.2	0.0	0.0	0.2	September	0.0	0.0	0.0	0.0
11	October	0.2	0.0	0.0	0.2	October	0.0	0.0	0.0	0.0
12	November	0.2	0.0	0.0	0.2	November	0.0	0.0	0.0	0.0
13	December	0.2	0.0	0.0	0.2	December	0.0	0.0	0.0	0.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	0.0	0.2	0.1	0.1	January	0.2	0.0	0.0	0.2
20	February	0.0	0.2	0.1	0.1	February	0.2	0.0	0.0	0.2
21	March	0.0	0.2	0.1	0.1	March	0.2	0.0	0.0	0.2
22	April	0.0	0.2	0.1	0.1	April	0.2	0.0	0.0	0.2
23	May	0.0	0.2	0.1	0.1	May	0.2	0.0	0.0	0.2
24	June	0.0	0.2	0.1	0.1	June	0.2	0.0	0.0	0.2
25	July	0.0	0.2	0.1	0.1	July	0.2	0.0	0.0	0.2
26	August	0.0	0.2	0.1	0.1	August	0.2	0.0	0.0	0.2
27	September	0.0	0.2	0.1	0.1	September	0.2	0.0	0.0	0.2
28	October	0.0	0.2	0.1	0.1	October	0.2	0.0	0.0	0.2
29	November	0.0	0.2	0.1	0.1	November	0.2	0.0	0.0	0.2
30	December	0.0	0.2	0.1	0.1	December	0.2	0.0	0.0	0.2

Number of Employees

Period Reported: 2010

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	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	Transmission and Distribution					Administrative & General				
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

Oak Run 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	<u>Production</u>					<u>Customer Service</u>				
2	January	0.0	0.0	0.0	0.0	January	0.0	0.0	0.0	0.0
3	February	0.0	0.0	0.0	0.0	February	0.0	0.0	0.0	0.0
4	March	0.0	0.0	0.0	0.0	March	0.0	0.0	0.0	0.0
5	April	0.0	0.0	0.0	0.0	April	0.0	0.0	0.0	0.0
6	May	0.0	0.0	0.0	0.0	May	0.0	0.0	0.0	0.0
7	June	0.0	0.0	0.0	0.0	June	0.0	0.0	0.0	0.0
8	July	0.0	0.0	0.0	0.0	July	0.0	0.0	0.0	0.0
9	August	0.0	0.0	0.0	0.0	August	0.0	0.0	0.0	0.0
10	September	0.0	0.0	0.0	0.0	September	0.0	0.0	0.0	0.0
11	October	0.0	0.0	0.0	0.0	October	0.0	0.0	0.0	0.0
12	November	0.0	0.0	0.0	0.0	November	0.0	0.0	0.0	0.0
13	December	0.0	0.0	0.0	0.0	December	0.0	0.0	0.0	0.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	0.0	0.0	0.0	0.0	January	0.2	0.0	0.0	0.2
20	February	0.0	0.0	0.0	0.0	February	0.2	0.0	0.0	0.2
21	March	0.0	0.0	0.0	0.0	March	0.2	0.0	0.0	0.2
22	April	0.0	0.0	0.0	0.0	April	0.2	0.0	0.0	0.2
23	May	0.0	0.0	0.0	0.0	May	0.2	0.0	0.0	0.2
24	June	0.0	0.0	0.0	0.0	June	0.2	0.0	0.0	0.2
25	July	0.0	0.0	0.0	0.0	July	0.2	0.0	0.0	0.2
26	August	0.0	0.0	0.0	0.0	August	0.2	0.0	0.0	0.2
27	September	0.0	0.0	0.0	0.0	September	0.2	0.0	0.0	0.2
28	October	0.0	0.0	0.0	0.0	October	0.2	0.0	0.0	0.2
29	November	0.0	0.0	0.0	0.0	November	0.2	0.0	0.0	0.2
30	December	0.0	0.0	0.0	0.0	December	0.2	0.0	0.0	0.2

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

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

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

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

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

Oak Run 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	<u>Production</u>					<u>Customer Service</u>				
2	January	0.2	0.0	0.0	0.2	January	0.0	0.0	0.0	0.0
3	February	0.2	0.0	0.0	0.2	February	0.0	0.0	0.0	0.0
4	March	0.2	0.0	0.0	0.2	March	0.0	0.0	0.0	0.0
5	April	0.2	0.0	0.0	0.2	April	0.0	0.0	0.0	0.0
6	May	0.2	0.0	0.0	0.2	May	0.0	0.0	0.0	0.0
7	June	0.2	0.0	0.0	0.2	June	0.0	0.0	0.0	0.0
8	July	0.2	0.0	0.0	0.2	July	0.0	0.0	0.0	0.0
9	August	0.2	0.0	0.0	0.2	August	0.0	0.0	0.0	0.0
10	September	0.2	0.0	0.0	0.2	September	0.0	0.0	0.0	0.0
11	October	0.2	0.0	0.0	0.2	October	0.0	0.0	0.0	0.0
12	November	0.2	0.0	0.0	0.2	November	0.0	0.0	0.0	0.0
13	December	0.2	0.0	0.0	0.2	December	0.0	0.0	0.0	0.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	0.0	0.2	0.1	0.1	January	0.2	0.0	0.0	0.2
20	February	0.0	0.2	0.1	0.1	February	0.2	0.0	0.0	0.2
21	March	0.0	0.2	0.1	0.1	March	0.2	0.0	0.0	0.2
22	April	0.0	0.2	0.1	0.1	April	0.2	0.0	0.0	0.2
23	May	0.0	0.2	0.1	0.1	May	0.2	0.0	0.0	0.2
24	June	0.0	0.2	0.1	0.1	June	0.2	0.0	0.0	0.2
25	July	0.0	0.2	0.1	0.1	July	0.2	0.0	0.0	0.2
26	August	0.0	0.2	0.1	0.1	August	0.2	0.0	0.0	0.2
27	September	0.0	0.2	0.1	0.1	September	0.2	0.0	0.0	0.2
28	October	0.0	0.2	0.1	0.1	October	0.2	0.0	0.0	0.2
29	November	0.0	0.2	0.1	0.1	November	0.2	0.0	0.0	0.2
30	December	0.0	0.2	0.1	0.1	December	0.2	0.0	0.0	0.2

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

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

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

Oak Run 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	<u>Production</u>					<u>Customer Service</u>				
2	January	0.0	0.0	0.0	0.0	January	0.0	0.0	0.0	0.0
3	February	0.0	0.0	0.0	0.0	February	0.0	0.0	0.0	0.0
4	March	0.0	0.0	0.0	0.0	March	0.0	0.0	0.0	0.0
5	April	0.0	0.0	0.0	0.0	April	0.0	0.0	0.0	0.0
6	May	0.0	0.0	0.0	0.0	May	0.0	0.0	0.0	0.0
7	June	0.0	0.0	0.0	0.0	June	0.0	0.0	0.0	0.0
8	July	0.0	0.0	0.0	0.0	July	0.0	0.0	0.0	0.0
9	August	0.0	0.0	0.0	0.0	August	0.0	0.0	0.0	0.0
10	September	0.0	0.0	0.0	0.0	September	0.0	0.0	0.0	0.0
11	October	0.0	0.0	0.0	0.0	October	0.0	0.0	0.0	0.0
12	November	0.0	0.0	0.0	0.0	November	0.0	0.0	0.0	0.0
13	December	0.0	0.0	0.0	0.0	December	0.0	0.0	0.0	0.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	0.0	0.0	0.0	0.0	January	0.2	0.0	0.0	0.2
20	February	0.0	0.0	0.0	0.0	February	0.2	0.0	0.0	0.2
21	March	0.0	0.0	0.0	0.0	March	0.2	0.0	0.0	0.2
22	April	0.0	0.0	0.0	0.0	April	0.2	0.0	0.0	0.2
23	May	0.0	0.0	0.0	0.0	May	0.2	0.0	0.0	0.2
24	June	0.0	0.0	0.0	0.0	June	0.2	0.0	0.0	0.2
25	July	0.0	0.0	0.0	0.0	July	0.2	0.0	0.0	0.2
26	August	0.0	0.0	0.0	0.0	August	0.2	0.0	0.0	0.2
27	September	0.0	0.0	0.0	0.0	September	0.2	0.0	0.0	0.2
28	October	0.0	0.0	0.0	0.0	October	0.2	0.0	0.0	0.2
29	November	0.0	0.0	0.0	0.0	November	0.2	0.0	0.0	0.2
30	December	0.0	0.0	0.0	0.0	December	0.2	0.0	0.0	0.2

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

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

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	25,934	26,446	19,680	20,270	2,887	14.24%	17,383	85.76%	
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			2009	Capitalized credit booked to 675860 & 775860							
29	Pension		184,804	2010	2011	2012					
30	FASB 106 Post Retirement		4,415	137,716	149,516	152,417					
31	Health, Life & Disability Insurance		173,231	4,963	4,285	4,368					
32	Employee Savings Plan - 401(k)		19,103	167,996	175,748	179,158					
33	Employee Training & Education		2,719	15,529	12,885	13,135					
34				573	1,969	2,007					
35	Miscellaneous		4,426	4,215	2,832	2,887					
36			388,697	330,992	347,234	353,971					

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

Employee Benefits

Oak Run Water Division

Line	Description of Employee Benefit (A)	Employee Classification Receiving Benefit (B)	Oak Run Water Division			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	\$ 4,127	\$ 2,786	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!	
2	FASB 106 Post Retirement	All	98	112	-	-	-	#DIV/0!	-	#DIV/0!	
3	Health, Life & Disability Insurance	All	1,887	3,061	3,150	3,244	246	7.58%	2,998	92.42%	
4	Employee Savings Plan - 401(k)	All	360	335	381	392	30	7.58%	362	92.42%	
5	Employee Training & Education	All	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
6											
7											
8	Miscellaneous	All	451	51	600	618	47	7.58%	571	92.42%	
9											
10											
11	Total Cost of all Benefits		\$ 6,923	\$ 6,345	\$ 4,130	\$ 4,254	\$ 323	7.58%	\$ 3,931	92.42%	
12											
13	Amount of Expensed Benefits		\$ 6,923	\$ 5,997	\$ 3,814	\$ 3,931					
14											
15	Percentage of Total Benefits Expensed		100.00%	94.52%	92.35%	92.42%					
16											
17											
18	Amount of Capitalized Benefits		\$ -	\$ 348	\$ 316	\$ 323					
19											
20	Percentage of Total Benefits Capitalized		0.00%	5.48%	7.65%	7.58%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860, "overheads capitalized".										
24											
25											
26											
27				<u>Capitalized credit booked to 675860</u>							
28	Pension		2009	2010	2011	2012					
29	FASB 106 Post Retirement		-	153	-	-					
30	Health, Life & Disability Insurance		-	6	-	-					
31	Employee Savings Plan - 401(k)		-	168	241	246					
32	Employee Training & Education		-	18	29	30					
33											
34											
35	Miscellaneous		-	3	46	47					
36			-	348	316	323					

Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

Total Company

<u>Line</u>	<u>Reconciliation Items</u> <u>(A)</u>	<u>2007</u> <u>(B)</u>	<u>2008</u> <u>(C)</u>	<u>2009</u> <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

Oak Run 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 12/31/10 Plant Investment (C)	Composite Accrual Rate (D)	Projected 2010 Depreciation Expense (E)	Projected Average 12/31/11 Plant Investment (F)	Composite Accrual Rate (G)	Projected 2011 Depreciation Expense (H)	Projected Average 12/31/12 Plant Investment (I)	Composite Accrual Rate (J)	Unadjusted Projected 2012 Depreciation Expense (K)	Projected Average 12/31/12 Plant Investment (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	-	1.50%	-	-	1.50%	-	-	1.50%	-				
4	306	Lake, River and Other Intakes	-	1.47%	-	-	1.47%	-	-	1.47%	-				
5	307	Wells and Springs	247,443	1.67%	4,132	247,943	1.67%	4,141	248,943	1.67%	4,157				
6	309	Supply Mains	-	1.89%	-	-	1.89%	-	-	1.89%	-				
7															
8															
9		Pumping Plant													
10	304	Structures and Improvements	83,146	2.27%	1,887	83,146	2.27%	1,887	83,146	2.27%	1,887				
11	310	Power Generating Equipment	26,966	3.33%	898	26,966	3.33%	898	26,966	3.33%	898				
12	311	Electric Pumping Equipment	44,647	3.13%	1,397	49,147	3.13%	1,538	63,647	3.13%	1,992				
13		Water Treatment Plant													
14	304	Structures and Improvements	1,269	2.78%	35	1,269	2.78%	35	1,269	2.78%	35				
15	320	Water Treatment Equipment	60,698	3.57%	2,167	24,096	3.57%	860	(14,043)	3.57%	(501)				
16															
17		Transmission & Dist. Plant													
18	304	Structures and Improvements	-	4.17%	-	-	4.17%	-	-	4.17%	-				
19	330	Dist. Reservoirs & Standpipes	206,492	1.67%	3,448	206,492	1.67%	3,448	206,492	1.67%	3,448				
20	331	T & D Mains	905,730	1.89%	17,118	906,986	1.89%	17,142	908,486	1.89%	17,170				
21	333	Services	241,071	3.33%	8,028	250,339	3.33%	8,336	263,339	3.33%	8,769				
22	334	Meters	224,602	6.21%	13,948	240,994	6.21%	14,966	261,142	6.21%	16,217				
23	334	Meter Installations	5,920	4.44%	263	-	4.44%	-	-	4.44%	-				
24	335	Hydrants	99,809	3.95%	3,942	104,754	3.95%	4,138	110,754	3.95%	4,375				
25	339	Other Plant & Misc. Equipment	6,243	5.46%	341	4,265	5.46%	233	2,287	5.46%	125				
26		General Plant													
27	304	Structures and Improvements	53,517	4.00%	2,141	53,517	4.00%	2,141	54,017	4.00%	2,161	38,337	4.00%	1,533	
28	344	Laboratory Equipment	774	5.00%	39	774	5.00%	39	774	5.00%	39				
29	340	Office Furniture	10,907	4.74%	517	9,626	4.74%	456	8,345	4.74%	396	16,094	4.74%	763	
30	340	Personal Computers	667	12.50%	83	1,334	12.50%	167	1,334	12.50%	167	3,479	12.50%	435	
31	340	PC Software	-	20.00%	-	-	20.00%	-	-	20.00%	-	6,115	20.00%	1,223	
32	340	MainFrame Computers	14,495	12.50%	1,812	14,495	12.50%	1,812	14,495	12.50%	1,812	68,029	12.50%	8,504	
33	340	MainFrame Software	-	12.50%	-	-	12.50%	-	-	12.50%	-	85,815	12.50%	10,727	
34	340	Other Machinery & Equipment	-	5.00%	-	-	5.00%	-	-	5.00%	-				
35	342	Stores Equipment	-	3.28%	-	-	3.28%	-	-	3.28%	-				
36	345	Power Operated Equipment	-	5.00%	-	-	5.00%	-	-	5.00%	-				
37	346	Communication Equipment	33,606	12.50%	4,201	61,313	12.50%	7,664	60,792	12.50%	7,599	953	12.50%	119	
38	347	Miscellaneous Equipment	-	5.46%	-	-	5.46%	-	-	5.46%	-				
39	341	Transportation Equipment	35,480	10.77%	3,821	55,480	10.77%	5,975	75,480	10.77%	8,129				
40	343	Tools, Shop and Garage Equip.	32,272	7.31%	2,359	36,305	7.31%	2,654	40,555	7.31%	2,965				
41	348	Other Tangible Plant	-	3.31%	-	-	3.31%	-	-	3.31%	-	0		0	
42		Subtotal:	2,335,755		\$ 72,578	\$ 2,379,241		\$ 78,530	\$ 2,418,220		\$ 81,840	\$ 218,821		\$ 23,304	
43															
44		Corporate Assets Allocation of Dep.			8,515			10,015			23,304				
45		Other Adjustments / Timing etc.			(3,723)			(4,201)			(13,914)				
46		TOTAL:	\$ 2,335,755		\$ 77,370	\$ 2,379,241		\$ 84,345	\$ 2,418,220		\$ 91,230				

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	-	1.50%	-
4	306	Lake, River and Other Intakes	-	1.47%	-
5	307	Wells and Springs	247,444	1.67%	4,132
6	309	Supply Mains	-	1.89%	-
7					
8					
9		Pumping Plant			
10	304	Structures and Improvements	83,144	2.27%	1,887
11	310	Power Generating Equipment	26,966	3.33%	898
12	311	Electric Pumping Equipment	44,649	3.13%	1,398
13		Water Treatment Plant			
14	304	Structures and Improvements	1,269	2.78%	35
15	320	Water Treatment Equipment	78,481	3.57%	2,802
16					
17		Transmission & Dist. Plant			
18	304	Structures and Improvements	-	4.17%	-
19	330	Dist. Reservoirs & Standpipes	204,580	1.67%	3,416
20	331	T & D Mains	908,692	1.89%	17,174.28
21	333	Services	234,838	3.33%	7,820
22	334	Meters	217,119	6.21%	13,483
23	334	Meter Installations	11,841	4.44%	526
24	335	Hydrants	97,862	3.95%	3,866
25	339	Other Plant & Misc. Equipment	5,458	5.46%	298
26		General Plant			
27	304	Structures and Improvements	53,517	4.00%	2,141
28	344	Laboratory Equipment	773	5.00%	39
29	340	Office Furniture	11,547	4.74%	547
30	340	Personal Computers	-	12.50%	-
31	340	PC Software	-	20.00%	-
32	340	MainFrame Computers	14,495	12.50%	1,812
33	340	MainFrame Software	-	12.50%	-
34	340	Other Machinery & Equipment	-	5.00%	-
35	342	Stores Equipment	-	3.28%	-
36	345	Power Operated Equipment	-	5.00%	-
37	346	Communication Equipment	449	12.50%	56
38	347	Miscellaneous Equipment	-	5.46%	-
39	341	Transportation Equipment	35,480	10.77%	3,821
40	343	Tools, Shop and Garage Equip.	31,988	7.31%	2,338
41	348	Other Tangible Plant	-	3.31%	-
42		Subtotal:	2,310,591		\$ 68,490
43					
44		Corporate Assets Allocation of Dep.	-		7,715
45		Other Adjustments			(0)
46		TOTAL:	\$ 2,310,591		\$ 76,205
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 - Oak Run 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.	\$ 39,288
2			
3			
4			
5			
6			
7	2011	Aqua America, Inc.	\$ 35,716
8			
9			
10			
11			
12			
13	2010	Aqua America, Inc.	\$ 32,035
14			
15			
16			
17			
18			
19	2009	Aqua America, Inc.	\$ 24,923
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 - Oak Run 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	\$ 1,772	N/A	\$ 1,772
2		642	Rental of Equipment	124	N/A	124
3						
4						
5						
6						
7						
8	2010	641	Office Building	2,192	N/A	2,192
9		642	Rental of Equipment	10	N/A	10
10						
11						
12						
13						
14						
15	2011	641	Office Building	1,800	N/A	1,800
16		642	Rental of Equipment	120	N/A	120
17						
18						
19						
20						
21						
22	2012	641	Office Building	1,854	N/A	1,854
23		642	Rental of Equipment	124	N/A	124
24						

Major Maintenance Projects - Oak Run 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: 2008 - 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	2008	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	\$1M/occ./\$5M aggregate	288,804	\$250,000	-	
3		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate Statutory/\$1M acc	-	\$10,000	-	
4		ACE American Insurance Company	Workers Comp.		51,457	\$250,000	-	
5		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
6		Factory Mutual Insurance Company	Property & Other		117,583	\$100,000	-	
7		Various	Other	Various	-	-	-	
8					-	-	-	
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	\$1M/occ./\$5M aggregate	309,098	\$250,000	-	
14		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate Statutory/\$1M acc	-	\$10,000	-	
15		ACE American Insurance Company	Workers Comp.		64,540	\$250,000	-	
16		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
17		Factory Mutual Insurance Company	Property & Other		113,089	\$100,000	-	
18		Various	Other	Various	-	-	-	
19					-	-	-	
20					-	-	-	
21	Total				\$ 561,462			
22								
23	2011	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit	85,998	\$100,000	N/A	
24		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	378,742	\$250,000	-	
25		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate Statutory/\$1M acc	-	\$10,000	-	
26		ACE American Insurance Company	Workers Comp.		57,248	\$250,000	-	
27		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
28		Factory Mutual Insurance Company	Property & Other		113,133	\$100,000	-	
29		Various	Other	Various	-	-	-	
30					-	-	-	
31					-	-	-	
32	Total				\$ 633,120			
33								
34	2012	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit	88,982	\$100,000	N/A	
35		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	388,044	\$250,000	-	
36		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate Statutory/\$1M acc	-	\$10,000	-	
37		ACE American Insurance Company	Workers Comp.		58,966	\$500,000	-	
38		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
39		Factory Mutual Insurance Company	Property & Other		116,527	\$100,000	-	
40		Various	Other	Various	-	-	-	
41					-	-	-	
42					-	-	-	
43					-	-	-	
44	Total				\$ 852,482			
45	Description of any Self Insurance - There is no Self Insurance other than deductibles.							

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

Insurance Expense - Oak Run 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	\$ 861	See note	See note
2	-	-	General Liability	-	3,003	-	-
3	-	-	Umbrella	-	-	-	-
4	-	-	Workers Comp.	-	196	-	-
5	-	-	Executive Risk	-	-	-	-
6	-	-	Property & Other	-	992	-	-
7	-	-	Other	-	-	-	-
8	-	-	Well/Fiduciary/Flood	-	-	-	-
9							
10	Total				\$ 5,052		
11							
12	2010	See note	Vehicle	See note	\$ 730	See note	See note
13	-	-	General Liability	-	3,014	-	-
14	-	-	Umbrella	-	-	-	-
15	-	-	Workers Comp.	-	208	-	-
16	-	-	Executive Risk	-	-	-	-
17	-	-	Property & Other	-	894	-	-
18	-	-	Other	-	-	-	-
19	-	-	Well/Fiduciary/Flood	-	-	-	-
20							
21	Total				\$ 4,845		
22							
23	2011	See note	Vehicle	See note	\$ 824	See note	See note
24	-	-	General Liability	-	3,610	-	-
25	-	-	Umbrella	-	-	-	-
26	-	-	Workers Comp.	-	124	-	-
27	-	-	Executive Risk	-	-	-	-
28	-	-	Property & Other	-	819	-	-
29	-	-	Other	-	-	-	-
30	-	-	Well/Fiduciary/Flood	-	-	-	-
31							
32	Total				\$ 5,377		
33							
34	2012	See note	Vehicle	See note	\$ 849	See note	See note
35	-	-	General Liability	-	3,718	-	-
36	-	-	Umbrella	-	-	-	-
37	-	-	Workers Comp.	-	128	-	-
38	-	-	Executive Risk	-	-	-	-
39	-	-	Property & Other	-	844	-	-
40	-	-	Other	-	-	-	-
41	-	-	Well/Fiduciary/Flood	-	-	-	-
42							
43	Total				\$ 5,538		
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 - Oak Run 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	\$ 8,420				\$ 8,420
2		FUTA	22				22
3		FICA	1,325				1,325
4		SUTA	65				65
5		Franchise Taxes	-				-
6		Ill. Invested Cap. Tax	13,096				13,096
7		Misc. Other Tax	-				-
8	Total		22,927				22,927
9							
10	2010	Real Estate Taxes	\$ 8,062				\$ 8,062
11		FUTA	23				23
12		FICA	1,387				1,387
13		SUTA	80				80
14		Franchise Taxes	-				-
15		Ill. Invested Cap. Tax	12,732				12,732
16		Misc. Other Tax	-				-
17	Total		22,284				22,284
18							
19	2011	Real Estate Taxes	\$ 8,503				\$ 8,503
20		FUTA	12				12
21		FICA	982				982
22		SUTA	47				47
23		Franchise Taxes	-				-
24		Ill. Invested Cap. Tax	12,553				12,553
25		Misc. Other Tax	-				-
26	Total		22,096				22,096
27							
28	2012	Real Estate Taxes	\$ 8,758				\$ 8,758
29		FUTA	12				12
30		FICA	1,011				1,011
31		SUTA	48				48
32		Franchise Taxes	-				-
33		Ill. Invested Cap. Tax	12,929				12,929
34		Misc. Other Tax	-				-
35	Total		22,759				22,759

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 - Oak Run 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	Knox County in IL	\$ 8,420	408-110
2		(Oak Run Water)		
3				
4				
5				
6	2010	Knox County in IL	\$ 8,062	408-110
7		(Oak Run Water)		
8				
9				
10				
11	2011	Knox County in IL	\$ 8,503	408-110
12		(Oak Run Water)		
13				
14				
15				
16	2012	Knox County in IL	\$ 8,758	408-110
17		(Oak Run 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	53,996	In Base Rates	53,996	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	54,984	In Base Rates	54,984	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	62,557	In Base Rates	62,557	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	64,434	In Base Rates	64,434	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 - Oak Run 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			Revenue	-	In Base Rates	-	408	\$ -	N/A
2		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
3		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
4						\$ -		\$ -			
5											
6											
7	2010	Franchise Tax			Revenue	-	In Base Rates	-	408	\$ -	N/A
8		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
9		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
10						\$ -		\$ -			
11											
12											
13	2011	Franchise Tax			Revenue	-	In Base Rates	-	408	\$ -	N/A
14		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
15		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
16						\$ -		\$ -			
17											
18											
19	2012	Franchise Tax			Revenue	\$ -	In Base Rates	-	408	\$ -	N/A
20		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
21		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
22						\$ -		\$ -			

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.

Line	Reconciliation Items (A)	Amount (B)
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 - Oak Run 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	\$ 8,758
2	Franchise Taxes on C-20 page 2	-
3		-
4	Total	<u>8,758</u>
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	1,072
8	Invested Capital Tax on C-18	12,929
9	Misc. Other Tax on C-18	-
10		
11		
12		
13		
14		
15		
16		<u>-</u>
17		
18	Sub-Total	22,759
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	<u>\$ 22,759</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	\$ 5,315	NONE
2		Postage	27,068	371	
3		Dues	70,328	742	
4		Charitable Contributions	68,474	-	
5		Intra Co. Clearing (Admin. Alloc.)	-	36,465	
6			-	-	
7		Bank and Trustee Fees	54,755	-	
8		Capitalized Benefits	(952,992)	(1,755)	
9		Miscellaneous Other	117,358	3,954	
10		Total:	\$ (407,732)	\$ 45,092	
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	5,249		
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		DESCRIBED								
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 - Oak Run 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	\$ 4,132	\$ 5,096	\$ 4,680	\$ 4,722
2						
3	471	Misc. Service Revenues	90	75	120	121
4	471	QIPS Revenue	-	-	-	-
5	472	Rents from Water Property	-	-	-	-
6	474	Other Water Revenues	-	(64)	120	121
7	466	Other Systems Revenues	-	-	-	-
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	\$ 4,222	\$ 5,107	\$ 4,920	\$ 4,964

AQUA ILLINOIS, INC.
 Oak Run Water Division
 Rate Case Docket No. 11-

Schedule C - 24
 Page 1 of 2
 Person Responsible: P. Hanley

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	2012	Proj.				\$ 111,446		
2								
3								
4								
5	2011	Proj.				108,200		
6								
7								
8								
9	2010	Proj.				73,907		
10								
11								
12								
13	2009					939		

Legal Expense and Reserves - Oak Run 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	2012	Proj.	None			\$ -		
2								
3								
4								
5	2011	Proj.	None			-		
6								
7								
8								
9	2010	Proj.	None			-		
10								
11								
12								
13	2009		None			-		

Period Reported: 2012

Add-On Taxes

<u>Line</u>		<u>Oak Run Water</u>	<u>State of Illinois</u>	<u>Other</u>	<u>Oak Run 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 - Oak Run 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	Dec 04	10 Years	None	\$ 73,426	\$ 61,016
2	Rate Case	2004 - 2005	5 Years	05-0071/05-0072	40,298	19,273
3	Intake Cleaning	N/A	N/A	None	-	-
4	Total				\$ 113,724	\$ 80,289
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	\$ 48,606	\$ 36,196	\$ 23,786		
12	Rate Case	1,688	33,758	33,758		
13	Intake Cleaning	-	-	-		
14	Total	\$ 50,294	\$ 69,953	\$ 57,543		
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	\$ 12,410	\$ 12,410	\$ 12,410	\$ 12,410	
23	Rate Case	21,025	19,273	-	-	2012 Excludes rate case adjustment
24	Intake Cleaning	-	-	-	-	
25	Total	\$ 33,435	\$ 31,683	\$ 12,410	\$ 12,410	
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 Oak Run 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 Oak Run Water Division	N/A