

**Aqua Illinois, Inc.**

**Ravenna 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	\$ 29,128	\$ -	\$ 29,128	\$ 87,366	\$ 116,494
2							
3	600 - 675 Oper. and Maint. Expense	19,376,781	46,282	337	46,619	1,803	48,422
4	403 Depreciation Expense	8,610,420	15,455	5,690	21,145		21,145
5	406 Amort. of Util Plant Acq. Ad	(45,062)	-	-	-		-
6	407 Amortization Expense	260,276	-	-	-		-
7	408.1 Taxes Other Than Income	3,033,071	10,502	-	10,502		10,502
8	409.1 Income Taxes:						
9	- Federal	3,537,830	(17,034)	(1,266)	(18,300)	27,102	8,802
10	- State	805,025	(3,863)	(1,625)	(5,489)	8,128	2,640
11	412 Amortization of I. T. C.	(74,452)	-	-	-		-
12	Total Operating Expenses	35,503,888	51,341	3,136	54,477	37,034	91,511
13							
14	Utility Operating Income	\$ 11,081,131	\$ (22,213)	\$ (3,136)	\$ (25,349)	\$ 50,332	\$ 24,983
15							
16	Rate Base	\$ 160,236,984	\$ 281,373	\$ (923)	\$ 280,449	\$ -	\$ 280,449
17							
18	Rate of Return	6.92%	-7.89%		-9.04%		8.91%

Proposed Test Year Period: Future  
Period Reported: 2012

**Summary of Utility Proposed Adjustments to Operating Income**

Line	Account Number	Operating Income Statement Category	Adjustments (C-1, Col. D)	Rate Increase and Related	Total Utility Proposed Adjustments	Associated Income Taxes		Net Operating Income	Supporting Schedule
				Adjustments (C-1, Col. F)		State	Federal		
1	460-474	Operating Revenues	\$ -	\$ 87,366	\$ 87,366	\$ (6,378)	\$ (28,346)	\$ 52,643	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	337	-	337	(25)	(109)	(203)	C - 2.2
18	670	Bad Debt Expense	-	1,803	1,803	(132)	(585)	(1,087)	C - 2.3
19	675	Miscellaneous Expense	-	-	-	-	-	-	
20		SUB-TOTAL O&M	337	1,803	2,140	(156)	(694)	(1,289)	
21	403	Depreciation	5,690	-	5,690	(415)	(1,846)	(3,429)	C - 2.4
24	408	Taxes Other Than Income	-	-	-	-	-	-	
25		TOTAL EXPENSES (Excluding Income Tax)	6,027	1,803	7,830	(572)	(2,541)	(4,718)	
26									
27	409 - 411	Income Taxes - Federal	(1,266)	27,102	25,836		(25,805)	(31)	C - 2.5
28	409 - 411	State	(1,625)	8,128	6,503	(5,806)		(697)	C - 2.5
29									
31		Net Operating income	\$ (3,136)	\$ 50,332	\$ 47,196	\$ -	\$ -	\$ 47,196	

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	\$ 26,116	\$ 78,332	\$ 104,448
2				
3	Metered Commercial	-	-	-
4				
5	Metered Industrial	-	-	-
6				
7	Multiple Family Dwellings	-	-	-
8				
9	Sales to Other Utilities	-	-	-
10	Sub-total - Tariff Revenues	\$ 26,116	\$ 78,332	\$ 104,448
11				
12	Public Fire Protection	3,012	9,034	12,046
13	Private Fire Protection	-	-	-
14				
15	Other Revenue	-	-	-
16				
17		-	-	-
18				
19	<b>TOTAL</b>	<b>\$ 29,128</b>	<b>\$ 87,366</b>	<b>\$ 116,494</b>

Period Reported: 2012

### Detailed Adjustments to Operating Income

<b><u>Operating Revenues</u></b>				
<u>Line</u>	<u>Rate Classification (A)</u>	<u>UNADJUSTED PRESENT RATES (B)</u>	<u>ADJUSTMENT TO PRESENT (C)</u>	<u>ADJUSTED PRESENT RATES (To C-2.1 p1) (D)</u>
1	Residential	\$ 26,116		\$ 26,116
2				
3	Commercial	-		-
4				
5	Industrial	-		-
6				
7	Multiple Family Dwellings	-		-
8				
9	Sales to Other Utilities	-		-
10				
11	Total:	26,116	-	26,116
12				
13				
14	Public Fire	3,012	-	3,012
15				
16	Private Fire	-		-
17				
18	Total Fire:	3,012	-	3,012
19				
20				
21	<u>Other Revenue</u>			
22	Late Payment Fees	-		-
23	Misc. Service Revenues	-		-
24	Rents from Water Property	-		-
25	Other Water Revenues	-		-
26				
27	Total Other:	-	-	-
28				
29				
30	TOTAL	\$ 29,128	\$ -	\$ 29,128

Period Reported: 2012

## Detailed Adjustments to Operating Income

Line

1	<b><u>Regulatory Commission Expense Amortization - Account 666</u></b>	
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 Ravenna Water Division (see also Schedule C - 10 & C - 10.1).	
5		
6		
7		
8		
9	Outside Consultants / Witnesses	\$ 440
10		
11	Outside Legal Services	272
12		
13	Other Expenses	<u>636</u>
14		
15	Sub-total	\$ 1,347
16		
17	Amortization of Prior Rate Case Expense	
18		<u>-</u>
19		
20	Total Rate Case Cost to be Amortized	\$ 1,347
21		
22		
23	Amortization Period (4 Years)	<u>4</u>
24		
25		
26	Pro Forma Annual Rate Case Amortization Expense	\$ 337
27		
28		
29	2012 Forecast	<u>0</u>
30		
31		
32		
33	Pro Forma Adjustment	<u>\$ 337</u> (WP-C1, line 17)

Period Reported: 2012

### Detailed Adjustments to Operating Income

Line

1	<b><u>Bad Debt Expense</u></b>		
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	\$	29,128
10	Pro Forma Revenues at Present Rates	\$	29,128
11	Percentage Increase		0.00%
12			
13			
14	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$	601
15	% Metered Revenue Increase from Above		<u>0.00%</u>
16	Pro Forma Bad Debt Expense at Present Rates	\$	601
17	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$	601
18	Pro Forma Present Adjustment	<u>\$</u>	<u>        </u> (WP-C1, line 18)
19			
20			
21	Adjustment at Proposed Rates:		
22			
23			
24	Pro Forma Revenue at Present Rates	\$	29,128
25	Pro Forma Revenue at Proposed Rates	\$	116,494
26	Percentage Increase		299.94%
27			
28			
29	Pro Forma Bad Debt Expense at Present Rates	\$	601
30	% Revenue Increase from Above		<u>299.94%</u>
31	Pro Forma Bad Debt Expense at Proposed Rates	\$	2,404
32	Pro Forma Bad Debt Expense at Present Rates	<u>\$</u>	<u>        </u> 601
33			
34			
35	<b>Pro Forma Proposed Adjustment</b>	<u>\$</u>	<u>        </u> <b>1,803</b> (WP-C1, line 18)

Period Reported: 2012

### Detailed Adjustments to Operating Income

Line

Account Number	Account Description	Unadjusted Depreciable Plant Investment (B - 4) (C)	Pro Forma Retirements (B-4) (D)	Pro Forma Reclasses (B-4) (E)	Adjusted Depreciable Plant Investment (C + D + E) (F)	Accrual Rate (G)	Adjusted Test Year Depreciation Expense (F x G) (H)	Unadjusted Test Year Depreciation Expense (C - 12 p1) (I)	Depreciation Expense Adjustment (H - I) (J)
<b>Depreciation Expense</b>									
Depreciation expense is adjusted for difference between 2012 test year budget depreciation as shown on Schedule C-1, column C, line 4 and that computed by the average test year depreciable Utility Plant In Service and rates as shown below.									
<b>Source of Supply</b>									
304	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	4.17%	\$ -	\$ -	\$ -
305	Collecting & Impounding Reservoirs	-	-	-	-	1.50%	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	1.47%	-	-	-
307	Wells and Springs	206,477	-	-	206,477	1.67%	3,448	3,448	-
309	Supply Mains	-	-	-	-	1.89%	-	-	-
<b>Pumping Plant</b>									
304	Structures and Improvements	103,241	-	-	103,241	2.27%	2,344	2,344	-
310	Power Generating Equipment	-	-	-	-	3.33%	-	-	-
311	Electric Pumping Equipment	-	-	-	-	3.13%	-	-	-
<b>Water Treatment Plant</b>									
304	Structures and Improvements	-	-	-	-	2.78%	-	-	-
320	Water Treatment Equipment	400,523	-	-	400,523	3.57%	14,299	14,299	-
<b>Transmission &amp; Dist. Plant</b>									
304	Structures and Improvements	-	-	-	-	4.17%	-	-	-
330	Dist. Reservoirs & Standpipes	-	-	-	-	1.67%	-	-	-
331	T & D Mains net of CIAC	(596,939) *	-	-	(596,939)	1.89%	(11,282)	(11,282)	-
333	Services	152,214	-	-	152,214	3.33%	5,069	5,069	-
334	Meters	23,887	-	-	23,887	6.21%	1,471	1,471	-
334	Meter Installations	-	-	-	-	4.44%	-	-	-
335	Hydrants	31,329	-	-	31,329	3.95%	1,237	1,237	-
339	Other Plant & Misc. Equipment	-	-	-	-	5.56%	-	-	-
<b>General Plant</b>									
304	Structures and Improvements	-	-	-	-	4.00%	-	-	-
344	Laboratory Equipment	5,570	-	-	5,570	5.00%	279	279	-
340	Office Furniture	-	-	-	-	4.74%	-	-	-
340	Personal Computers	1,089	-	-	1,089	12.50%	136	136	-
340	PC Software	-	-	-	-	20.00%	-	-	-
340	MainFrame Computers	-	-	-	-	12.50%	-	-	-
340	MainFrame Software	-	-	-	-	12.50%	-	-	-
340	Other Machinery & Equipment	-	-	-	-	5.00%	-	-	-
342	Stores Equipment	-	-	-	-	3.28%	-	-	-
345	Power Equipment	-	-	-	-	5.00%	-	-	-
346	Communication Equipment	595	-	-	595	12.50%	74	74	-
347	Miscellaneous Equipment	-	-	-	-	5.56%	-	-	-
341	Transportation Equipment	7,500	-	-	7,500	10.77%	808	808	-
343	Tools, Shop and Garage Equip.	31,911	-	-	31,911	7.31%	2,333	2,333	-
348	Other Tangible Plant	-	-	-	-	3.33%	-	-	-
	Subtotal:	\$ 367,195	\$ -	\$ -	\$ 367,195		\$ 20,215	\$ 20,215	\$ -
	Add: Corporate Depreciation						930	930	-
	Other Adjustments / Timing etc.						-	(5,690)	5,690
	<b>TOTAL:</b>	<b>\$ 367,195</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 367,195</b>		<b>\$ 21,145</b>	<b>\$ 15,455</b>	<b>\$ 5,690</b>

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

Period Reported: 2012

### Detailed Adjustments to Operating Income

Line

1 **Income Taxes**

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

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.

<u>Tax Item</u>	<u>Unadjusted at Present</u>	<u>Adjustment</u>	<u>Test Year at Present</u>	<u>Adjustment</u>	<u>ProForma at Proposed</u>	
Federal Income Tax	\$ (17,034)	\$ (1,266)	\$ (18,300)	\$ 27,102	\$ 8,802	(WP-C1, line 28)
State Income Tax	\$ (3,863)	\$ (1,625)	\$ (5,489)	\$ 8,128	\$ 2,640	(WP-C1, line 29)

Unadjusted Present, Pro Forma Present and Proposed Calculations are reflected on C - 5.

**Sales Statistics - Total Company**

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

**Historical - All Under Commission Jurisdiction**

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

**Projected - All Under Commission Jurisdiction**

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

**Sales Statistics - Ravenna 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	\$ -	-	\$ 3,158	-	\$ 7,095	1.0	\$ 25,062	5.1
2	Commercial - Metered	-	-	-	-	-	-	-	-
3	Industrial - Metered	-	-	-	-	-	-	-	-
4	Multiple Family Dwellings	-	-	-	-	-	-	-	-
5	Sales to Other Utilities	-	-	-	-	-	-	-	-
6	Public Fire Protection	-	-	752	-	1,908	-	2,420	-
7	Private Fire Protection	-	-	-	-	-	-	-	-
8	All Other Operating Revenue	-	-	32	-	54	-	-	-
9									
10	Total:	\$ -	-	\$ 3,943	-	\$ 9,056	1.0	\$ 27,481	5.1

**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	\$ 19,762	3.6	\$ 26,087	4.9	\$ 24,498	4.4	\$ 26,116	4.9
20	Commercial - Metered	-	-	-	-	-	-	-	-
21	Industrial - Metered	-	-	-	-	-	-	-	-
22	Multiple Family Dwellings	-	-	-	-	-	-	-	-
23	Sales to Other Utilities	-	-	-	-	-	-	-	-
24	Public Fire Protection	2,562	-	3,012	-	3,012	-	3,012	-
25	Private Fire Protection	-	-	-	-	-	-	-	-
26	All Other Operating Revenue	15	-	-	-	-	-	-	-
27									
28	Total:	\$ 22,339	3.6	\$ 29,099	4.9	\$ 27,510	4.4	\$ 29,128	4.9

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

**Comparative Operating Income Statements for Prior Years and the Test Year - Total Company**

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

\* This exhibit includes Sewer Accounts as well.

Period Reported: 2007 - 2009

**Comparative Operating Income Statements for Prior Years and the Test Year - Total Company**

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

\* This exhibit includes Sewer Accounts as well.

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

**Comparative Operating Income Statements for Prior Years and the Test Year - Ravenna 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		\$ 29,099	\$ 29,099		\$ 27,510	\$ 27,510		\$ 29,128	\$ 29,128
2	601	Salaries & Wages, Employees	10,914		10,914	12,567		12,567	13,070		13,070
3	603	Salaries & Wages, Officers	375		375	861		861	895		895
4	604	Employee Pensions & Benefits		4,819	4,819		2,224	2,224		2,291	2,291
5	615 & 616	Purchased Power & Fuel for Power Prod.		9,731	9,731		10,749	10,749		11,381	11,381
6	618	Chemicals		2,196	2,196		2,599	2,599		2,677	2,677
7	620	Materials & Supplies		217	217		240	240		247	247
8	631	Contractual Services - Engineering		-	-		-	-		-	-
9	632	Contractual Services - Accounting		72	72		68	68		70	70
10	633	Contractual Services - Legal		-	-		-	-		-	-
11	634	Contractual Services - Management		1,096	1,096		1,356	1,356		1,492	1,492
12	635 & 636	Contractual Services - Other		5,957	5,957		6,895	6,895		7,102	7,102
13	641 - 642	Lease Expense		191	191		120	120		124	124
14	650	Transportation Expense		3,089	3,089		2,841	2,841		2,926	2,926
15	656 - 659	Insurance Expense		1,167	1,167		1,353	1,353		1,394	1,394
16	666 & 667	Regulatory Commission Exp. Amortization		-	-		-	-		-	-
17	670	Bad Debt Expense		1,134	1,134		585	585		601	601
18	675	Miscellaneous Expense		3,429	3,429		3,234	3,234		2,011	2,011
19		O & M Expenses	11,288	33,097	44,385	13,428	32,265	45,693	13,965	32,317	46,282
20	403	Depreciation Expense		8,115	8,115		8,908	8,908		15,455	15,455
21	406	Amortization of Utility Plant Acquisition Adjust.		-	-		-	-		-	-
22	407	Amortization Expense		-	-		-	-		-	-
23	408	Taxes Other Than Income		9,936	9,936		10,196	10,196		10,502	10,502
24	409	Income Taxes - Current Federal		(14,042)	(14,042)		(15,172)	(15,172)		(17,034)	(17,034)
25	409	Income Taxes - Current State		(3,152)	(3,152)		(3,443)	(3,443)		(3,863)	(3,863)
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	\$ 11,288	\$ 33,954	\$ 45,242	\$ 13,428	\$ 32,754	\$ 46,182	\$ 13,965	\$ 37,376	\$ 51,341
32		Utility Operating Income	\$ (11,288)	\$ (4,855)	\$ (16,143)	\$ (13,428)	\$ (5,244)	\$ (18,672)	\$ (13,965)	\$ (8,248)	\$ (22,213)
34	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
35		Total Utility Operating Income	\$ (11,288)	\$ (4,855)	\$ (16,143)	\$ (13,428)	\$ (5,244)	\$ (18,672)	\$ (13,965)	\$ (8,248)	\$ (22,213)
36		<u>Other Income and Deductions:</u>									
37	419	Interest and Dividend Income		-	-		-	-		-	-
38	420	Allowance for Funds Used During Construction		-	-		-	-		-	-
39	421	Non-Utility Income		-	-		-	-		-	-
40	426	Miscellaneous Non-Utility Expenses		(34)	(34)		(55)	(55)		(55)	(55)
41	409	Non-Operating Income Taxes		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ (34)	\$ (34)	\$ -	\$ (55)	\$ (55)	\$ -	\$ (55)	\$ (55)
43											
44											
45		<u>Debt Expense:</u>									
46	427	Interest Expense		8,994	8,994		8,885	8,885		8,817	8,817
47	428	Amortization of Debt Discount and Expense		780	780		767	767		767	767
48	429	Amortization of Premium on Debt		178	178		175	175		175	175
49		Total Debt Expense		\$ 9,952	\$ 9,952	\$ -	\$ 9,827	\$ 9,827	\$ -	\$ 9,759	\$ 9,759
50											
51											
52		NET INCOME (LOSS)	\$ (11,288)	\$ (14,841)	\$ (26,129)	\$ (13,428)	\$ (15,126)	\$ (28,554)	\$ (13,965)	\$ (18,061)	\$ (32,026)

Period Reported: 2007 - 2009

**Comparative Operating Income Statements for Prior Years and the Test Year - Ravenna 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		\$ 9,056	\$ 9,056		\$ 27,481	\$ 27,481		\$ 22,339	\$ 22,339
2	601	Salaries & Wages, Employees	10,507		10,507	10,003		10,003	12,062		12,062
3	603	Salaries & Wages, Officers	184		184	429		429	360		360
4	604	Employee Pensions & Benefits		561	561		(3,760)	(3,760)		3,166	3,166
5	615 & 616	Purchased Power & Fuel for Power Prod.		7,353	7,353		10,158	10,158		9,456	9,456
6	618	Chemicals		1,969	1,969		2,354	2,354		2,618	2,618
7	620	Materials & Supplies		802	802		203	203		641	641
8	631	Contractual Services - Engineering		-	-		-	-		-	-
9	632	Contractual Services - Accounting		54	54		72	72		56	56
10	633	Contractual Services - Legal		-	-		-	-		-	-
11	634	Contractual Services - Management		540	540		646	646		691	691
12	635 & 636	Contractual Services - Other		29,906	29,906		7,619	7,619		7,397	7,397
13	641 - 642	Lease Expense		605	605		8	8		97	97
14	650	Transportation Expense		5,005	5,005		3,199	3,199		3,700	3,700
15	656 - 659	Insurance Expense		896	896		3,391	3,391		1,073	1,073
16	666 & 667	Regulatory Commission Exp. Amortization		-	-		-	-		-	-
17	670	Bad Debt Expense		144	144		1,056	1,056		320	320
18	675	Miscellaneous Expense		1,410	1,410		2,480	2,480		3,712	3,712
19		O & M Expenses	10,691	49,246	59,937	10,432	27,426	37,858	12,422	32,928	45,349
20	403	Depreciation Expense		10,549	10,549		8,196	8,196		6,774	6,774
21	406	Amortization of Utility Plant Acquisition Adjust.		-	-		-	-		-	-
22	407	Amortization Expense		-	-		-	-		-	-
23	408	Taxes Other Than Income		11,486	11,486		9,136	9,136		8,882	8,882
24	409	Income Taxes - Current Federal		(27,121)	(27,121)		(12,373)	(12,373)		(15,503)	(15,503)
25	409	Income Taxes - Current State		(6,101)	(6,101)		(2,950)	(2,950)		(3,480)	(3,480)
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	\$ 10,691	\$ 38,060	\$ 48,751	\$ 10,432	\$ 29,436	\$ 39,868	\$ 12,422	\$ 29,601	\$ 42,023
32											
33		Utility Operating Income	\$ (10,691)	\$ (29,003)	\$ (39,694)	\$ (10,432)	\$ (1,955)	\$ (12,387)	\$ (12,422)	\$ (7,262)	\$ (19,683)
34	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
35		Total Utility Operating Income	\$ (10,691)	\$ (29,003)	\$ (39,694)	(10,432)	(1,955)	(12,387)	(12,422)	(7,262)	(19,683)
36		<u>Other Income and Deductions:</u>									
37	419	Interest and Dividend Income		-	-		-	-		-	-
38	420	Allowance for Funds Used During Construction		-	-		-	-		-	-
39	421	Non-Utility Income		-	-		-	-		-	-
40	426	Miscellaneous Non-Utility Expenses		(121)	(121)		(73)	(73)		(22)	(22)
41	409	Non-Operating Income Taxes		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ (121)	\$ (121)	\$ -	\$ (73)	\$ (73)	\$ -	\$ (22)	\$ (22)
43											
44											
45		<u>Debt Expense:</u>									
46	427	Interest Expense		10,273	10,273		10,351	10,351		8,195	8,195
47	428	Amortization of Debt Discount and Expense		193	193		1,896	1,896		790	790
48	429	Amortization of Premium on Debt		55	55		429	429		180	180
49		Total Debt Expense		\$ 10,521	\$ 10,521	\$ -	\$ 12,676	\$ 12,676	\$ -	\$ 9,165	\$ 9,165
50											
51											
52		NET INCOME (LOSS)	\$ (10,691)	\$ (39,645)	\$ (50,336)	\$ (10,432)	\$ (14,704)	\$ (25,136)	\$ (12,422)	\$ (16,448)	\$ (28,870)

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)	\$ (22,213)	\$ (25,349)	\$ 24,983
2	Less: Synchronized Interest Expense (C - 5.4)	(9,759)	(8,651)	(8,651)
3	Add: Income Taxes - net of ITC Amort.	(20,898)	(23,788)	11,442
4	Net Income Before Income Taxes	(52,870)	(57,789)	27,774
5	<b>Income Tax Calculation:</b>			
6	Net Income Before Income Taxes	(52,870)	(57,789)	27,774
7	Permanent Differences:			
8	50% Employee Expense	15	15	15
9				
10	Total	15	15	15
11	Timing Differences:			
12	Excess tax Depreciation	(13,039)	(7,349)	(7,349)
13	Pension Expense - FASB 87	-	-	-
14	OPEB Expense - FASB 106	-	-	-
15	Overheads	-	-	-
16	Cost of Removal	-	-	-
17	Intake Cleaning	-	-	-
18	Tank Painting	-	-	-
19	Total	(13,039)	(7,349)	(7,349)
20				
21	TAXABLE INCOME - STATE (Current)	\$ (65,894)	\$ (65,123)	\$ 20,440
22	INCOME TAXES - STATE			
23	Current	(6,260)	(6,187)	1,942
24	Deferred	1,239	698	698
25	Reconciling adjustment	1,158		
26	Total	\$ (3,863)	\$ (5,489)	\$ 2,640
27				
28	TAXABLE INCOME - FEDERAL (Current)	\$ (59,634)	\$ (58,936)	\$ 18,498
29	INCOME TAXES - FEDERAL			
30	Current	(20,872)	(20,628)	6,474
31	Deferred	4,130	2,328	2,328
32	Reconciling adjustment	(292)		
33	Total	\$ (17,034)	\$ (18,300)	\$ 8,802
34				

Period Reported: 2009

## **Ravenna Federal Income Tax Return**

Line

- 1 A) The procedure used to allocate the Ravenna 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 Ravenna 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 Ravenna 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	\$ 13,039	\$ 7,349	\$ 7,349
5	Pension Expense - FASB 87	-	-	-
6	OPEB Expense - FASB 106	-	-	-
7	Overheads	-	-	-
8	Cost of Removal	-	-	-
9	Intake Cleaning	-	-	-
10	Tank Painting	-	-	-
11	Total Taxable Basis for Deferred SIT Expense	\$ 13,039	\$ 7,349	\$ 7,349
12				
13	State Income Tax Rate:	9.50%	9.50%	9.50%
14				
15	Deferred State Income Tax Expense (line 10 x 12)	<u>\$ (1,239)</u>	<u>\$ (698)</u>	<u>\$ (698)</u>
16				
17				
18				
19				
20	Total Taxable Basis for Deferred FIT Expense			
21	(Lines 10 + 14)	11,801	6,651	6,651
22				
23	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
24				
25	Deferred Fed. Income Tax Expense (line 20 x 22)	<u>\$ (4,130)</u>	<u>\$ (2,328)</u>	<u>\$ (2,328)</u>

Period Reported: 2012

### Difference between Book and Tax Depreciation

Line	Description (A)	Unadjusted Present Rates (B)	Test Year at Present Rates (C)	Pro Forma Proposed (D)
1	Tax / Book Depreciation Timing Differences:			
2				
3	Tax Depreciation	\$ 28,494	\$ 28,494	\$ 28,494
4	Book Depreciation	<u>15,455</u>	<u>21,145</u>	<u>21,145</u>
5	Tax Depreciation in Excess of Book	13,039	7,349	7,349
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	<b>\$ 13,039</b>	<b>\$ 7,349</b>	<b>\$ 7,349</b>
11				
12	State Income Tax Rate:	9.50%	9.50%	9.50%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	<b>\$ (1,239)</b>	<b>\$ (698)</b>	<b>\$ (698)</b>
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT: (Lines 10 + 14)	11,801	6,651	6,651
18				
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)	<b>\$ (4,130)</b>	<b>\$ (2,328)</b>	<b>\$ (2,328)</b>

Proposed Test Year Period: Future  
 Period Reported: Average 2012

## Interest Synchronization

Line

1     **- Calculation of synchronized interest:**

2

3

4

Calculation Components

Reference

Amount

5

6

7

8

9

Average Future Test Year Rate Base

B - 1

\$

280,449

10

11

12

Future Test Year Weighted Cost of Debt

D - 1

3.08466%

13

14

15

16

17

Future Test Year Synchronized Interest

To WP-C1

\$

**8,651**

18

Col. F & H, line 38

Period Reported: 2012

### Investment Tax and Job Development Credits

<u>Line</u>	<u>Account Number (A)</u>	<u>Description (B)</u>	<u>Projected Unamortized ITC at 12/31/11 (C)</u>	<u>Additions (D)</u>	<u>Amortizations (E)</u>	<u>Projected Unamortized ITC at 12/31/12 (F)</u>
1	255	Unamortized Federal ITC		\$ -	\$ -	\$ -
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 - Ravenna 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>			Provide support and receive benefit from association with peers. Associations are involved in legislative, technical, educational, finance, tax and other industry - wide affairs.
2		Other Expense		\$ -	
3				-	
4					
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>	

Period Reported: 2012

**Industry Association Dues - Ravenna 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		\$ -	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		43	
8		Aggregate Nonoperating Items		<u>          -</u>	
9					
10				<u>\$ 43</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 - Ravenna 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					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12		Items Under \$50,000		7,172	
13					
14		Aggregate Nonoperating Items		<u>          -</u>	
15					
16					
17					
18				<u>\$          7,172</u>	

### Charitable Contributions - Total Company

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

Period Reported: 2010

### Charitable Contributions - Total Company

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

Period Reported: 2011

**Charitable Contributions - Total Company**

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

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

Period Reported: 2012

**Civic, Political and Related Activities - Ravenna 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	55.00	Civic, Political or Related Contribution
4					
5					
6					
7					
8					
9					
10		Items Under \$1,000		-	
11				<u>\$ 55</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	Amount in	
									Total Jurisdictional	Proposed C-1 (4 Year Amort.)
12	Local Legal Support	\$ 175,000		\$ -		\$ 175,000	Legal	Direct Legal Support	\$ 272	\$ 68
14	Aqua America, Inc. - Legal	124,800	Hourly at Cost	2,400		127,200	Legal	Overall Legal; Reg. Relations	198	49
15	Gannett Fleming	39,500		1,200		40,700	Witness	Rate of Return on Equity	63	16
16	GPM - David Monie	75,000		1,200		76,200	Witness	COSS/ Rate Design/ E-Sched.	118	30
17	Guastella Associates	70,000		1,200		71,200	Witness	Depreciation Studies	111	28
18	London Witte Group	95,000		-		95,000	Audit Plan/Case	Compliance with Sch. G-2	148	37
19	Aqua America, Inc. - Rate Dept.	210,143	Hourly at Cost	6,000		216,143	Rate Support Etc.	Case Mgt. Assist. & Support	336	84
20	Other Expenses - Misc.	-		-	65,875	65,875	Miscellaneous	Please see Footnote #2	102	26
21		\$ 789,443		\$ 12,000	\$ 65,875	\$ 867,318			\$ 1,347	\$ 337

**(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:

Ravenna 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	\$ 440		\$ -
2	Outside Legal Services	272		-
3	Paid Overtime	-	2,146.00	-
4	Other Expenses	<u>636</u>		<u>-</u>
5				
6				
7	Total Expense	<u>\$ 1,347</u>		<u>\$ -</u>
8				
9				
10				
11	If 20% Difference - Explanation:			
12				
13				
14				
15				
16				
17	The current case is the first one for Ravenna as part of Aqua Illinois, Inc.			

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

#### Ravenna 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	\$ 9,415	\$ 3,413	\$ 3,265	\$ 3,395
2					
3	Water Treatment	-	4,983	5,317	5,530
4					
5	Transmission and Distribution	133	1,035	2,704	2,812
6					
7	Customer Accounts	417	450	919	956
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	<u>2,457</u>	<u>1,407</u>	<u>1,223</u>	<u>1,272</u>
12					
13	Total Payroll Charged to O&M Expense	\$ 12,422	\$ 11,288	\$ 13,428	\$ 13,965
14					
15	Total Payroll Charged to Other	-	-	-	-
16	Total Payroll Charged to Construction	<u>1,173</u>	<u>16</u>	<u>223</u>	<u>230</u>
17					
18					
19					
20	TOTAL PAYROLL	\$ 13,595	\$ 11,304	\$ 13,651	\$ 14,195

**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	<b>Production</b>					<b>Customer Service</b>				
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	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
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

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

**Number of Employees**

Period Reported: 2010

Total Company

<u>Line</u>	<u>Department</u> (A)	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> (B)	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> (C)	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> (D)	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> (B + D) (E)	<u>Department</u> (F)	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> (G)	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> (H)	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> (I)	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> (G + I) (J)
1	<b><u>Production</u></b>					<b><u>Customer Service</u></b>				
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	<b><u>Transmission and Distribution</u></b>					<b><u>Administrative &amp; General</u></b>				
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

Ravenna 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	<b>Production</b>					<b>Customer Service</b>				
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	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
19	January	0.0	0.0	0.0	0.0	January	0.1	0.0	0.0	0.1
20	February	0.0	0.0	0.0	0.0	February	0.1	0.0	0.0	0.1
21	March	0.0	0.0	0.0	0.0	March	0.1	0.0	0.0	0.1
22	April	0.0	0.0	0.0	0.0	April	0.1	0.0	0.0	0.1
23	May	0.0	0.0	0.0	0.0	May	0.1	0.0	0.0	0.1
24	June	0.0	0.0	0.0	0.0	June	0.1	0.0	0.0	0.1
25	July	0.0	0.0	0.0	0.0	July	0.1	0.0	0.0	0.1
26	August	0.0	0.0	0.0	0.0	August	0.1	0.0	0.0	0.1
27	September	0.0	0.0	0.0	0.0	September	0.1	0.0	0.0	0.1
28	October	0.0	0.0	0.0	0.0	October	0.1	0.0	0.0	0.1
29	November	0.0	0.0	0.0	0.0	November	0.1	0.0	0.0	0.1
30	December	0.0	0.0	0.0	0.0	December	0.1	0.0	0.0	0.1

**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	<b>Production</b>					<b>Customer Service</b>				
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	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
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

Ravenna 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	<b>Production</b>					<b>Customer Service</b>				
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	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
19	January	0.0	0.0	0.0	0.1	January	0.0	0.0	0.0	0.0
20	February	0.0	0.0	0.0	0.1	February	0.0	0.0	0.0	0.0
21	March	0.0	0.0	0.0	0.1	March	0.0	0.0	0.0	0.0
22	April	0.0	0.0	0.0	0.1	April	0.0	0.0	0.0	0.0
23	May	0.0	0.0	0.0	0.1	May	0.0	0.0	0.0	0.0
24	June	0.0	0.0	0.0	0.1	June	0.0	0.0	0.0	0.0
25	July	0.0	0.0	0.0	0.1	July	0.0	0.0	0.0	0.0
26	August	0.0	0.0	0.0	0.1	August	0.0	0.0	0.0	0.0
27	September	0.0	0.0	0.0	0.1	September	0.0	0.0	0.0	0.0
28	October	0.0	0.0	0.0	0.1	October	0.0	0.0	0.0	0.0
29	November	0.0	0.0	0.0	0.1	November	0.0	0.0	0.0	0.0
30	December	0.0	0.0	0.0	0.1	December	0.0	0.0	0.0	0.0

**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	<b><u>Production</u></b>					<b><u>Customer Service</u></b>				
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	<b><u>Transmission and Distribution</u></b>					<b><u>Administrative &amp; General</u></b>				
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

Ravenna 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	<b>Production</b>					<b>Customer Service</b>				
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	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
19	January	0.0	0.0	0.0	0.1	January	0.0	0.0	0.0	0.0
20	February	0.0	0.0	0.0	0.1	February	0.0	0.0	0.0	0.0
21	March	0.0	0.0	0.0	0.1	March	0.0	0.0	0.0	0.0
22	April	0.0	0.0	0.0	0.1	April	0.0	0.0	0.0	0.0
23	May	0.0	0.0	0.0	0.1	May	0.0	0.0	0.0	0.0
24	June	0.0	0.0	0.0	0.1	June	0.0	0.0	0.0	0.0
25	July	0.0	0.0	0.0	0.1	July	0.0	0.0	0.0	0.0
26	August	0.0	0.0	0.0	0.1	August	0.0	0.0	0.0	0.0
27	September	0.0	0.0	0.0	0.1	September	0.0	0.0	0.0	0.0
28	October	0.0	0.0	0.0	0.1	October	0.0	0.0	0.0	0.0
29	November	0.0	0.0	0.0	0.1	November	0.0	0.0	0.0	0.0
30	December	0.0	0.0	0.0	0.1	December	0.0	0.0	0.0	0.0

**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	<b>Production</b>					<b>Customer Service</b>				
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	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
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

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

**Number of Employees**

Period Reported: 2010

Total Company

<u>Line</u>	<u>Department</u> (A)	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> (B)	<u>Authorized</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> (C)	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> (D)	<u>Authorized</u> <u>Full Time</u> <u>Equivalents</u> (B + D) (E)	<u>Department</u> (F)	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> (G)	<u>Authorized</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> (H)	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> (I)	<u>Authorized</u> <u>Full Time</u> <u>Equivalents</u> (G + I) (J)
1	<b><u>Production</u></b>					<b><u>Customer Service</u></b>				
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	<b><u>Transmission and Distribution</u></b>					<b><u>Administrative &amp; General</u></b>				
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

Period Reported: 2010

**Number of Employees**

Ravenna 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	<b><u>Production</u></b>					<b><u>Customer Service</u></b>				
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	<b><u>Transmission and Distribution</u></b>					<b><u>Administrative &amp; General</u></b>				
19	January	0.0	0.0	0.0	0.0	January	0.1	0.0	0.0	0.1
20	February	0.0	0.0	0.0	0.0	February	0.1	0.0	0.0	0.1
21	March	0.0	0.0	0.0	0.0	March	0.1	0.0	0.0	0.1
22	April	0.0	0.0	0.0	0.0	April	0.1	0.0	0.0	0.1
23	May	0.0	0.0	0.0	0.0	May	0.1	0.0	0.0	0.1
24	June	0.0	0.0	0.0	0.0	June	0.1	0.0	0.0	0.1
25	July	0.0	0.0	0.0	0.0	July	0.1	0.0	0.0	0.1
26	August	0.0	0.0	0.0	0.0	August	0.1	0.0	0.0	0.1
27	September	0.0	0.0	0.0	0.0	September	0.1	0.0	0.0	0.1
28	October	0.0	0.0	0.0	0.0	October	0.1	0.0	0.0	0.1
29	November	0.0	0.0	0.0	0.0	November	0.1	0.0	0.0	0.1
30	December	0.0	0.0	0.0	0.0	December	0.1	0.0	0.0	0.1

**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	<b>Production</b>					<b>Customer Service</b>				
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	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
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

Ravenna 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	<b><u>Production</u></b>					<b><u>Customer Service</u></b>				
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	<b><u>Transmission and Distribution</u></b>					<b><u>Administrative &amp; General</u></b>				
19	January	0.0	0.0	0.0	0.1	January	0.0	0.0	0.0	0.0
20	February	0.0	0.0	0.0	0.1	February	0.0	0.0	0.0	0.0
21	March	0.0	0.0	0.0	0.1	March	0.0	0.0	0.0	0.0
22	April	0.0	0.0	0.0	0.1	April	0.0	0.0	0.0	0.0
23	May	0.0	0.0	0.0	0.1	May	0.0	0.0	0.0	0.0
24	June	0.0	0.0	0.0	0.1	June	0.0	0.0	0.0	0.0
25	July	0.0	0.0	0.0	0.1	July	0.0	0.0	0.0	0.0
26	August	0.0	0.0	0.0	0.1	August	0.0	0.0	0.0	0.0
27	September	0.0	0.0	0.0	0.1	September	0.0	0.0	0.0	0.0
28	October	0.0	0.0	0.0	0.1	October	0.0	0.0	0.0	0.0
29	November	0.0	0.0	0.0	0.1	November	0.0	0.0	0.0	0.0
30	December	0.0	0.0	0.0	0.1	December	0.0	0.0	0.0	0.0

**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	<b><u>Production</u></b>					<b><u>Customer Service</u></b>				
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	<b><u>Transmission and Distribution</u></b>					<b><u>Administrative &amp; General</u></b>				
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

Ravenna 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	<b>Production</b>					<b>Customer Service</b>				
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	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
19	January	0.0	0.0	0.0	0.1	January	0.0	0.0	0.0	0.0
20	February	0.0	0.0	0.0	0.1	February	0.0	0.0	0.0	0.0
21	March	0.0	0.0	0.0	0.1	March	0.0	0.0	0.0	0.0
22	April	0.0	0.0	0.0	0.1	April	0.0	0.0	0.0	0.0
23	May	0.0	0.0	0.0	0.1	May	0.0	0.0	0.0	0.0
24	June	0.0	0.0	0.0	0.1	June	0.0	0.0	0.0	0.0
25	July	0.0	0.0	0.0	0.1	July	0.0	0.0	0.0	0.0
26	August	0.0	0.0	0.0	0.1	August	0.0	0.0	0.0	0.0
27	September	0.0	0.0	0.0	0.1	September	0.0	0.0	0.0	0.0
28	October	0.0	0.0	0.0	0.1	October	0.0	0.0	0.0	0.0
29	November	0.0	0.0	0.0	0.1	November	0.0	0.0	0.0	0.0
30	December	0.0	0.0	0.0	0.1	December	0.0	0.0	0.0	0.0

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

**Employee Benefits**

Total Company

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

Capitalized credit booked to 675860 & 775860

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

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

**Employee Benefits**

Ravenna Water Division

Line	Description of Employee Benefit (A)	Employee Classification Receiving Benefit (B)	2009 Cost (C)	Projected 2010 Cost (D)	Projected 2011 Cost (E)	Specific Benefit Test Year Information					
						Projected 2012 Cost (F)	Amount Capitalized (G)	Percentage Capitalized (H)	Amount Expensed (I)	Percentage Expensed (J)	
1	Pension	All	\$ 1,629	\$ 1,098	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!	
2	FASB 106 Post Retirement	All	39	51	-	-	-	#DIV/0!	-	#DIV/0!	
3	Health, Life & Disability Insurance	All	1,041	3,312	2,043	2,104	34	1.62%	2,070	98.38%	
4	Employee Savings Plan - 401(k)	All	226	333	61	63	1	1.62%	62	98.38%	
5	Employee Training & Education	All	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
6											
7											
8	Miscellaneous	All	<u>232</u>	<u>25</u>	<u>120</u>	<u>124</u>	<u>2</u>	<u>1.62%</u>	<u>122</u>	<u>98.38%</u>	
9											
10											
11	Total Cost of all Benefits		\$ 3,166	\$ 4,819	\$ 2,224	\$ 2,291	\$ 37	1.62%	\$ 2,254	98.38%	
12											
13	Amount of Expensed Benefits		\$ 2,863	\$ 4,812	\$ 2,188	\$ 2,254					
14											
15	Percentage of Total Benefits Expensed		91.37%	99.86%	98.37%	98.38%					
16											
17											
18	Amount of Capitalized Benefits		\$ 273	\$ 7	\$ 36	\$ 37					
19											
20	Percentage of Total Benefits Capitalized		8.63%	0.14%	1.63%	1.62%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860, "overheads capitalized".										
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35	Miscellaneous		<u>20</u>	<u>0</u>	<u>2</u>	<u>2</u>					
36			<u>273</u>	<u>7</u>	<u>36</u>	<u>37</u>					

Capitalized credit booked to 675860

	2009	2010	2011	2012
Pension	141	2	-	-
FASB 106 Post Retirement	3	0	-	-
Health, Life & Disability Insurance	90	5	33	34
Employee Savings Plan - 401(k)	20	0	1	1
Employee Training & Education	-	-	-	-
Miscellaneous	<u>20</u>	<u>0</u>	<u>2</u>	<u>2</u>
	<u>273</u>	<u>7</u>	<u>36</u>	<u>37</u>

Period Reported: 2007 - 2009

**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**

Ravenna 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		<b>Source of Supply Plant</b>													
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	206,477	1.67%	3,448	206,477	1.67%	3,448	206,477	1.67%	3,448				
6	309	Supply Mains	-	1.89%	-	-	1.89%	-	-	1.89%	-				
7															
8															
9		<b>Pumping Plant</b>													
10	304	Structures and Improvements	103,241	2.27%	2,344	103,241	2.27%	2,344	103,241	2.27%	2,344				
11	310	Power Generating Equipment	-	3.33%	-	-	3.33%	-	-	3.33%	-				
12	311	Electric Pumping Equipment	-	3.13%	-	-	3.13%	-	-	3.13%	-				
13		<b>Water Treatment Plant</b>													
14	304	Structures and Improvements	-	2.78%	-	-	2.78%	-	-	2.78%	-				
15	320	Water Treatment Equipment	400,523	3.57%	14,299	400,523	3.57%	14,299	400,523	3.57%	14,299				
16															
17		<b>Transmission &amp; Dist. Plant</b>													
18	304	Structures and Improvements	-	4.17%	-	-	4.17%	-	-	4.17%	-				
19	330	Dist. Reservoirs & Standpipes	-	1.67%	-	-	1.67%	-	-	1.67%	-				
20	331	T & D Mains	(596,939)	1.89%	(11,282)	(596,939)	1.89%	(11,282)	(596,939)	1.89%	(11,282)				
21	333	Services	152,214	3.33%	5,069	152,214	3.33%	5,069	152,214	3.33%	5,069				
22	334	Meters	23,438	6.21%	1,455	23,687	6.21%	1,471	23,687	6.21%	1,471				
23	334	Meter Installations	-	4.44%	-	-	4.44%	-	-	4.44%	-				
24	335	Hydrants	31,329	3.95%	1,237	31,329	3.95%	1,237	31,329	3.95%	1,237				
25	339	Other Plant & Misc. Equipment	-	5.46%	-	-	5.46%	-	-	5.46%	-				
26		<b>General Plant</b>													
27	304	Structures and Improvements	-	4.00%	-	-	4.00%	-	-	4.00%	-	1,530	4.00%	61	
28	344	Laboratory Equipment	2,785	5.00%	139	5,570	5.00%	279	5,570	5.00%	279				
29	340	Office Furniture	-	4.74%	-	-	4.74%	-	-	4.74%	-	642	4.74%	30	
30	340	Personal Computers	1,089	12.50%	136	1,089	12.50%	136	1,089	12.50%	136	139	12.50%	17	
31	340	PC Software	-	20.00%	-	-	20.00%	-	-	20.00%	-	244	20.00%	49	
32	340	MainFrame Computers	-	12.50%	-	-	12.50%	-	-	12.50%	-	2,715	12.50%	339	
33	340	MainFrame Software	-	12.50%	-	-	12.50%	-	-	12.50%	-	3,425	12.50%	428	
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	595	12.50%	74	595	12.50%	74	595	12.50%	74	38	12.50%	6	
38	347	Miscellaneous Equipment	-	5.46%	-	-	5.46%	-	-	5.46%	-				
39	341	Transportation Equipment	-	10.77%	-	2,500	10.77%	269	7,500	10.77%	808				
40	343	Tools, Shop and Garage Equip.	26,639	7.31%	1,947	28,911	7.31%	2,113	31,911	7.31%	2,333				
41	348	Other Tangible Plant	-	3.31%	-	-	3.31%	-	-	3.31%	-	0		0	
42		Subtotal:	351,389		\$ 18,867	\$ 359,195		\$ 19,457	\$ 367,195		\$ 20,215	\$ 8,733		\$ 930	
43															
44		Corporate Assets Allocation of Dep.			1,651			1,942			930				
45		Other Adjustments / Timing etc.			(12,403)			(12,491)			(5,690)				
46		TOTAL:	\$ 351,389		\$ 8,115	\$ 359,195		\$ 8,908	\$ 367,195		\$ 15,455				

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		<b>Source of Supply Plant</b>			
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	206,479	1.67%	3,448
6	309	Supply Mains	-	1.89%	-
7					
8					
9		<b>Pumping Plant</b>			
10	304	Structures and Improvements	103,237	2.27%	2,343
11	310	Power Generating Equipment	-	3.33%	-
12	311	Electric Pumping Equipment	-	3.13%	-
13		<b>Water Treatment Plant</b>			
14	304	Structures and Improvements	-	2.78%	-
15	320	Water Treatment Equipment	400,524	3.57%	14,299
16					
17		<b>Transmission &amp; Dist. Plant</b>			
18	304	Structures and improvements	-	4.17%	-
19	330	Dist. Reservoirs & Standpipes	-	1.67%	-
20	331	T & D Mains	(1,245,670)	1.89%	(23,543.16)
21	333	Services	152,213	3.33%	5,069
22	334	Meters	22,959	6.21%	1,426
23	334	Meter installations	-	4.44%	-
24	335	Hydrants	31,328	3.95%	1,237
25	339	Other Plant & Misc. Equipment	-	5.46%	-
26		<b>General Plant</b>			
27	304	Structures and Improvements	-	4.00%	-
28	344	Laboratory Equipment	-	5.00%	-
29	340	Office Furniture	-	4.74%	-
30	340	Personal Computers	1,090	12.50%	136
31	340	PC Software	-	20.00%	-
32	340	MainFrame Computers	-	12.50%	-
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	595	12.50%	74
38	347	Miscellaneous Equipment	-	5.46%	-
39	341	Transportation Equipment	-	10.77%	-
40	343	Tools, Shop and Garage Equip.	13,333	7.31%	975
41	348	Other Tangible Plant	-	3.31%	-
42		Subtotal:	(313,912)		\$ 5,464
43					
44		Corporate Assets Allocation of Dep.	-		1,310
45		Other Adjustments			(0)
46		TOTAL:	\$ (313,912)		\$ 6,774
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 - Ravenna Water Division

<u>Line</u>	<u>Date of Transaction (A)</u>	<u>Affiliated Company (B)</u>	<u>Service &amp; Sundry Exp. (C)</u>
1	2012	Aqua America, Inc.	\$ 1,492
2			
3			
4			
5			
6			
7	2011	Aqua America, Inc.	\$ 1,356
8			
9			
10			
11			
12			
13	2010	Aqua America, Inc.	\$ 1,096
14			
15			
16			
17			
18			
19	2009	Aqua America, Inc.	\$ 691
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 - Ravenna 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	\$ 87	N/A	\$ 87
2		642	Rental of Equipment	10	N/A	10
3						
4						
5						
6						
7						
8	2010	641	Office Building	191	N/A	191
9		642	Rental of Equipment	(0)	N/A	(0)
10						
11						
12						
13						
14						
15	2011	641	Office Building	120	N/A	120
16		642	Rental of Equipment	-	N/A	-
17						
18						
19						
20						
21						
22	2012	641	Office Building	124	N/A	124
23		642	Rental of Equipment	(0)	N/A	(0)
24						

**Major Maintenance Projects - Ravenna Water Division**

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

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

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

### Uncollectible Expense - Ravenna Water Division

Line	Year	Method Used to Determine Uncollectible Exp.	Revenue Used in Calculation	Net Uncollectible Expense	Calculated Uncollectible Expense as a % of Revenue	Activity in the Allowance for Bad Debts						Ending Balance	Expense for Outside Coll. Agencies
						Beginning Balance	Reserve Accrual	Write-offs	Recoveries	Adjustments	Explanation		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2009	Based on A/R Aging Balances	N/A	\$ 320	N/A	\$327	\$ (332)	\$ 320	\$ -	N/A	N/A	-\$5	\$ -
2													
3													
4													
5													
6													
7	2010	Based on A/R Aging Balances	N/A	1,134	N/A	-\$5	\$ 8	\$ 1,200	(67)	N/A	N/A	\$3	-
8													
9													
10													
11													
12													
13	2011	Based on A/R Aging Balances	N/A	585	N/A	\$3	\$ -	\$ 665	(80)	N/A	N/A	\$3	-
14													
15													
16													
17													
18													
19	2012	Based on A/R Aging Balances	N/A	601	N/A	\$3	\$ -	\$ 681	(80)	N/A	N/A	\$3	-
20													

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

**Insurance Expense - Total Company**

Insurance Policies:

Line	Year (A)	Name of Carrier (B)	Type of Policy (C)	Amount of Coverage (D)	Annual Premium (E)	Deductibles (F)	Claims (G)	
				\$2M Bodily injury and property damage combined single limit				
1	2009	ACE American Insurance Company	Vehicle		\$ 81,301	\$100,000	See WP-C17 p 1	
2		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	286,804	\$250,000	-	
3		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
4		ACE American Insurance Company	Workers Comp	Statutory\$1M acc	51,457	\$250,000	-	
5		Zurich American Insurance Company	Executive Rsk	\$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								
				\$2M Bodily injury and property damage combined single limit				
12	2010	ACE American Insurance Company	Vehicle		74,735	\$100,000	See WP-C17 p 2	
13		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	309,099	\$250,000	-	
14		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
15		ACE American Insurance Company	Workers Comp.	Statutory\$1M acc	64,540	\$250,000	-	
16		Zurich American Insurance Company	Executive Risk	\$15M aggregate 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				\$ 561,463			
22								
				\$2M Bodily injury and property damage combined single limit				
23	2011	ACE American Insurance Company	Vehicle		85,996	\$100,000	N/A	
24		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	376,742	\$250,000	-	
25		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
26		ACE American Insurance Company	Workers Comp.	Statutory\$1M acc	57,249	\$250,000	-	
27		Zurich American Insurance Company	Executive Risk	\$15M aggregate 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								
				\$2M Bodily injury and property damage combined single limit				
34	2012	ACE American Insurance Company	Vehicle		88,962	\$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	-	\$10,000	-	
37		ACE American Insurance Company	Workers Comp	Statutory\$1M acc	58,866	\$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	Total				\$ 652,499			
44								
45	<u>Description of any Self Insurance</u> - There is no Self Insurance other than deductibles							

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

**Insurance Expense - Ravenna 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	\$ 142	See note	See note
2		-	General Liability	-	497	-	-
3		-	Umbrella	-	-	-	-
4		-	Workers Comp.	-	77	-	-
5		-	Executive Risk	-	-	-	-
6		-	Property & Other	-	357	-	-
7		-	Other	-	-	-	-
8		-	Well/Fiduciary/Flood	-	-	-	-
9							
10		Total			\$ 1,073		
11							
12	2010	See note	Vehicle	See note	\$ 145	See note	See note
13		-	General Liability	-	598	-	-
14		-	Umbrella	-	-	-	-
15		-	Workers Comp.	-	92	-	-
16		-	Executive Risk	-	-	-	-
17		-	Property & Other	-	333	-	-
18		-	Other	-	-	-	-
19		-	Well/Fiduciary/Flood	-	-	-	-
20							
21		Total			\$ 1,167		
22							
23	2011	See note	Vehicle	See note	\$ 164	See note	See note
24		-	General Liability	-	717	-	-
25		-	Umbrella	-	-	-	-
26		-	Workers Comp.	-	166	-	-
27		-	Executive Risk	-	-	-	-
28		-	Property & Other	-	307	-	-
29		-	Other	-	-	-	-
30		-	Well/Fiduciary/Flood	-	-	-	-
31							
32		Total			\$ 1,353		
33							
34	2012	See note	Vehicle	See note	\$ 168	See note	See note
35		-	General Liability	-	738	-	-
36		-	Umbrella	-	-	-	-
37		-	Workers Comp.	-	171	-	-
38		-	Executive Risk	-	-	-	-
39		-	Property & Other	-	316	-	-
40		-	Other	-	-	-	-
41		-	Well/Fiduciary/Flood	-	-	-	-
42							
43		Total			\$ 1,394		

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	<u>4,260</u>				<u>4,260</u>
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	<u>39</u>				<u>39</u>
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	<u>-</u>				<u>-</u>
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	<u>-</u>				<u>-</u>
35	Total		3,033,071		-		3,033,071

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

**Taxes Other Than Income Taxes - Ravenna 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	\$ 6,038				\$ 6,038
2		FUTA	10				10
3		FICA	581				581
4		SUTA	29				29
5		Franchise Taxes	-				-
6		Ill. Invested Cap. Tax	2,224				2,224
7		Misc. Other Tax	-		-		-
8	Total		8,882		-		8,882
9							
10	2010	Real Estate Taxes	\$ 6,713				\$ 6,713
11		FUTA	10				10
12		FICA	704				704
13		SUTA	37				37
14		Franchise Taxes	-				-
15		Ill. Invested Cap. Tax	2,471				2,471
16		Misc. Other Tax	-		-		-
17	Total		9,936		-		9,936
18							
19	2011	Real Estate Taxes	\$ 6,669				\$ 6,669
20		FUTA	12				12
21		FICA	977				977
22		SUTA	47				47
23		Franchise Taxes	-				-
24		Ill. Invested Cap. Tax	2,492				2,492
25		Misc. Other Tax	-		-		-
26	Total		10,196		-		10,196
27							
28	2012	Real Estate Taxes	\$ 6,869				\$ 6,869
29		FUTA	12				12
30		FICA	1,006				1,006
31		SUTA	48				48
32		Franchise Taxes	-				-
33		Ill. Invested Cap. Tax	2,566				2,566
34		Misc. Other Tax	-		-		-
35	Total		10,502		-		10,502

**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 - Ravenna 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	Lake County in IL	\$ 6,038	408-110
2		(Ravenna Water)		
3				
4				
5				
6	2010	Lake County in IL	\$ 6,713	408-110
7		(Ravenna Water)		
8				
9				
10				
11	2011	Lake County in IL	\$ 6,669	408-110
12		(Ravenna Water)		
13				
14				
15				
16	2012	Lake County in IL	\$ 6,869	408-110
17		(Ravenna 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 - Ravenna 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										N/A
2											N/A
3											N/A
4						\$ -		\$ -			
5											
6											
7	2010										N/A
8											N/A
9											N/A
10						\$ -		\$ -			
11											
12											
13	2011										N/A
14											N/A
15											N/A
16						\$ -		\$ -			
17											
18											
19	2012										N/A
20											N/A
21											N/A
22						\$ -		\$ -			

Period Reported: 2012

### Local Taxes, Municipal Taxes, and Franchise Taxes - Total Company

Reconciliation of Taxes Other Than Income at Present Rates for the Test Year  
 Reflected on C-1 with the Total Test Year Taxes Reflected on C-19, C-20 and C-25.

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

Period Reported: 2012

### Local Taxes, Municipal Taxes, and Franchise Taxes - Ravenna 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 (A)	Amount (B)
1	Property Taxes on C-19 page 2	\$ 6,869
2	Franchise Taxes on C-20 page 2	-
3		-
4	Total	<u>6,869</u>
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	1,067
8	Invested Capital Tax on C-18	2,566
9	Misc. Other Tax on C-18	-
10		
11		
12		
13		
14		
15		
16		<u>-</u>
17		
18	Sub-Total	10,502
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	<u>\$ 10,502</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	\$ 742	NONE
2		Postage	27,068	-	
3		Dues	70,328	-	
4		Charitable Contributions	68,474	-	
5		Intra Co. Clearing (Admin. Alloc.)	-	81	
6			-	-	
7		Bank and Trustee Fees	54,755	-	
8		Capitalized Benefits	(952,992)	(294)	
9		Miscellaneous Other	117,358	1,482	
10		Total:	\$ (407,732)	\$ 2,011	
11					
12					
13	2011 Projected	Telephone	\$ 201,240		
14		Postage	30,120		
15		Dues	68,280		
16		Charitable Contributions	66,480		
17		Intra Co. Clearing (Admin. Alloc.)	-		
18			-		
19		Bank and Trustee Fees	53,160		
20		Capitalized Benefits	(925,236)		
21		Miscellaneous Other	104,230		
22		Total:	\$ (401,726)		
23					
24					
25	2010 Projected	Telephone	\$ 195,004		
26		Postage	24,497		
27		Dues	72,017		
28		Charitable Contributions	63,697		
29		Intra Co. Clearing (Admin. Alloc.)	8,800		
30			-		
31		Bank and Trustee Fees	53,851		
32		Capitalized Benefits	(1,122,251)		
33		Miscellaneous Other	5,248		
34		Total:	\$ (699,137)		
35					
36					
37	2009	Telephone	\$ 216,088		
38		Postage	24,043		
39		Dues	60,826		
40		Charitable Contributions	55,198		
41		Intra Co. Clearing (Admin. Alloc.)	-		
42			-		
43		Bank and Trustee Fees	27,710		
44		Capitalized Benefits	(1,130,683)		
45		Miscellaneous Other	45,584		
46		Total:	\$ (701,234)		

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

**Cost Savings Programs - Total Company**

Line	Title (A)	Description (B)	Date of Implementation (C)	Initial Implementation Start-up Costs (D)	Costs to be Incurred-2010 (E)	Costs to be Incurred-2011 (F)	Costs to be Incurred-2012 (G)	Savings to be Incurred-2010 (H)	Savings to be Incurred-2011 (I)	Savings to be Incurred-2012 (J)
1		NONE OF THE TYPE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 - Ravenna 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	\$ -	\$ -	\$ -	\$ -
2						
3	471	Misc. Service Revenues	15	-	-	-
4	471	QIPS Revenue	-	-	-	-
5	472	Rents from Water Property	-	-	-	-
6	474	Other Water Revenues	-	-	-	-
7	466	Other Systems Revenues	-	-	-	-
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	\$ 15	\$ -	\$ -	\$ -

### Legal Expense and Reserves - Total Company

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

#### Reserve for Outstanding Lawsuits, Claims, etc.

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

### Legal Expense and Reserves - Ravenna Water Division

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

#### Reserve for Outstanding Lawsuits, Claims, etc.

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

Period Reported: 2012

### Add-On Taxes

<u>Line</u>		<u>Ravenna Water</u>	<u>State of Illinois</u>	<u>Other</u>	<u>Ravenna 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	<b>Add-On Taxes are not included in revenues or expenses as reflected on Schedule C-1.</b>				

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	<u>7,392</u>	<u>3,535</u>	<u>-</u>		
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	<u>3,856</u>	<u>3,856</u>	<u>3,856</u>	<u>3,535</u>	
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 - Ravenna 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	*	10 Years	* None	\$ -	\$ -
2	Rate Case				-	-
3	Intake Cleaning	N/A	N/A	None	-	-
4	Total				\$ -	\$ -
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	\$ -	\$ -	\$ -		
12	Rate Case	67	1,347	1,347		
13	Intake Cleaning	-	-	-		
14	Total	\$ 67	\$ 1,347	\$ 1,347		
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	\$ -	\$ -	\$ -	\$ -	
23	Rate Case	-	-	-	-	2012 Excludes rate case adjustment
24	Intake Cleaning	-	-	-	-	
25	Total	\$ -	\$ -	\$ -	\$ -	
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>	Description:	
1		N/A for Ravenna 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 Ravenna Water Division	N/A