

Aqua Illinois, Inc.

University Park 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	\$ 1,134,381	\$ -	\$ 1,134,381	\$ 946,520	\$ 2,080,901
2							
3	600 - 675 Oper. and Maint. Expense	19,376,781	898,945	15,613	914,557	12,577	927,134
4	403 Depreciation Expense	8,610,420	296,657	36,939	333,596		333,596
5	406 Amort. of Util Plant Acq. Ad	(45,062)	661	-	661		661
6	407 Amortization Expense	260,276	36,026	-	36,026		36,026
7	408.1 Taxes Other Than Income	3,033,071	130,926	-	130,926		130,926
8	409.1 Income Taxes:						
9	- Federal	3,537,830	(129,170)	(8,810)	(137,980)	295,826	157,847
10	- State	805,025	(29,002)	(12,381)	(41,383)	88,725	47,342
11	412 Amortization of I. T. C.	(74,452)	-	-	-		-
12	Total Operating Expenses	35,503,888	1,205,042	31,361	1,236,403	397,128	1,633,531
13							
14	Utility Operating Income	\$ 11,081,131	\$ (70,661)	\$ (31,361)	\$ (102,022)	\$ 549,392	\$ 447,370
15							
16	Rate Base	\$ 160,236,984	\$ 5,015,965	\$ 6,049	\$ 5,022,014	\$ -	\$ 5,022,014
17							
18	Rate of Return	6.92%	-1.41%		-2.03%		8.91%

Proposed Test Year Period: Future
 Period Reported: 2012

Summary of Utility Proposed Adjustments to Operating Income

Line	Account Number	Operating Income Statement Category	Adjustments (C-1, Col. D)	Rate Increase	Total Utility Proposed Adjustments	Associated Income Taxes		Net Operating Income	Supporting Schedule
				and Related Adjustments (C-1, Col. F)		State	Federal		
1	460-474	Operating Revenues	\$ -	\$ 946,520	\$ 946,520	\$ (69,096)	\$ (307,098)	\$ 570,326	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	15,613	-	15,613	(1,140)	(5,065)	(9,407)	C - 2.2
18	670	Bad Debt Expense	-	12,577	12,577	(918)	(4,081)	(7,578)	C - 2.3
19	675	Miscellaneous Expense	-	-	-	-	-	-	
20		SUB-TOTAL O&M	15,613	12,577	28,189	(2,058)	(9,146)	(16,985)	
21	403	Depreciation	36,939	-	36,939	(2,697)	(11,985)	(22,257)	C - 2.4
24	408	Taxes Other Than Income	-	-	-	-	-	-	
25		TOTAL EXPENSES (Excluding Income Tax)	52,551	12,577	65,128	(4,754)	(21,131)	(39,243)	
26									
27	409 - 411	Income Taxes - Federal	(8,810)	295,826	287,017		(285,968)	(1,049)	C - 2.5
28	409 - 411	State	(12,381)	88,725	76,344	(64,342)		(12,002)	C - 2.5
29									
31		Net Operating income	\$ (31,361)	\$ 549,392	\$ 518,031	\$ -	\$ -	\$ 518,031	

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	\$ 510,219	\$ 446,827	\$ 957,046
2				
3	Metered Commercial	278,105	243,552	521,657
4				
5	Metered Industrial	41,379	36,238	77,617
6				
7	Multiple Family Dwellings	-	-	-
8				
9	Sales to Other Utilities	-	-	-
10	Sub-total - Tariff Revenues	\$ 829,703	\$ 726,617	\$ 1,556,320
11				
12	Public Fire Protection	212,925	186,470	399,395
13	Private Fire Protection	31,509	27,594	59,103
14				
15	Other Revenue	60,244	5,839	66,083
16				
17		-	-	-
18				
19	TOTAL	\$ 1,134,381	\$ 946,520	\$ 2,080,901

Period Reported: 2012

Detailed Adjustments to Operating Income

<u>Operating Revenues</u>		UNADJUSTED	ADJUSTMENT	ADJUSTED
<u>Line</u>	Rate Classification <u>(A)</u>	PRESENT RATES <u>(B)</u>	TO PRESENT <u>(C)</u>	PRESENT RATES (To C-2.1 p1) <u>(D)</u>
1	Residential	\$ 510,219		\$ 510,219
2				
3	Commercial	278,105		278,105
4				
5	Industrial	41,379		41,379
6				
7	Multiple Family Dwellings	-		-
8				
9	Sales to Other Utilities	<u>-</u>		<u>-</u>
10				
11	Total:	829,703	-	829,703
12				
13				
14	Public Fire	212,925	-	212,925
15				
16	Private Fire	<u>31,509</u>		<u>31,509</u>
17				
18	Total Fire:	244,434	-	244,434
19				
20				
21	<u>Other Revenue</u>			
22	Late Payment Fees	6,667		6,667
23	Misc. Service Revenues	25,940		25,940
24	Rents from Water Property	12,000		12,000
25	Other Water Revenues	<u>15,637</u>		<u>15,637</u>
26				
27	Total Other:	60,244	-	60,244
28				
29				
30	TOTAL	\$ 1,134,381	\$ -	\$ 1,134,381

Period Reported: 2012

Detailed Adjustments to Operating Income

Line

1	<u>Regulatory Commission Expense Amortization - Account 666</u>	
2		
3	An adjustment is made to reflect a four year amortization of rate case expense. The amount shown	
4	below represents costs for the University Park Water Division (see also Schedule C - 10 & C - 10.1).	
5		
6		
7		
8		
9	Outside Consultants / Witnesses	\$ 20,384
10		
11	Outside Legal Services	12,601
12		
13	Other Expenses	<u>29,465</u>
14		
15	Sub-total	\$ 62,450
16		
17	Amortization of Prior Rate Case Expense	
18		<u>-</u>
19		
20	Total Rate Case Cost to be Amortized	\$ 62,450
21		
22		
23	Amortization Period (4 Years)	<u>4</u>
24		
25		
26	Pro Forma Annual Rate Case Amortization Expense	\$ 15,613
27		
28		
29	2012 Forecast	<u>0</u>
30		
31		
32		
33	Pro Forma Adjustment	<u>\$ 15,613</u> (WP-C1, line 17)

Period Reported: 2012

Detailed Adjustments to Operating Income

Line

1	<u>Bad Debt Expense</u>		
2			
3	Bad debt expense is adjusted based upon pro forma revenues at present and proposed rates.		
4			
5			
6	Adjustment at Present Rates:		
7			
8			
9	Unadjusted Jurisdictional Balance at Present Rates	\$ 1,134,381	
10	Pro Forma Revenues at Present Rates	\$ 1,134,381	
11	Percentage Increase	0.00%	
12			
13			
14	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$ 15,073	
15	% Metered Revenue Increase from Above	0.00%	
16	Pro Forma Bad Debt Expense at Present Rates	\$ 15,073	
17	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$ 15,073	
18	Pro Forma Present Adjustment	<u>\$ -</u>	(WP-C1, line 18)
19			
20			
21	Adjustment at Proposed Rates:		
22			
23			
24	Pro Forma Revenue at Present Rates	\$ 1,134,381	
25	Pro Forma Revenue at Proposed Rates	\$ 2,080,901	
26	Percentage Increase	83.44%	
27			
28			
29	Pro Forma Bad Debt Expense at Present Rates	\$ 15,073	
30	% Revenue Increase from Above	83.44%	
31	Pro Forma Bad Debt Expense at Proposed Rates	\$ 27,650	
32	Pro Forma Bad Debt Expense at Present Rates	<u>15,073</u>	
33			
34			
35	Pro Forma Proposed Adjustment	<u>\$ 12,577</u>	(WP-C1, line 18)

Period Reported: 2012

Detailed Adjustments to Operating Income

Line

1	<u>Income Taxes</u>					
2						
3						
4	The adjustment to Federal and State Income Taxes reflects the changes in Unadjusted Jurisdictional					
5	Balance at Present Rates to Pro Forma at Present Rates. The adjustment also reflects the changes in					
6	Pro Forma at Present Rates to Pro Forma Balance at Proposed Rates.					
7						
8						
9						
10		Unadjusted		Test Year		ProForma
11	<u>Tax Item</u>	<u>at Present</u>	<u>Adjustment</u>	<u>at Present</u>	<u>Adjustment</u>	<u>at Proposed</u>
12						
13	Federal Income Tax	\$ (129,170)	\$ (8,810)	\$(137,980)	\$ 295,826	\$ 157,847 (WP-C1, line 28)
14						
15						
16						
17						
18	State Income Tax	\$ (29,002)	\$ (12,381)	\$(41,383)	\$ 88,725	\$ 47,342 (WP-C1, line 29)
19						
20						
21						
22	Unadjusted Present, Pro Forma Present and Proposed Calculations are reflected on C - 5.					

Sales Statistics - Total Company

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

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	2005 Revenues (B)	2005 (mg) Sales Volume (C)	2006 Revenues (D)	2006 (mg) Sales Volume (E)	2007 Revenues (F)	2007 (mg) Sales Volume (G)	2008 Revenues (H)	2008 (mg) Sales Volume (I)
1	Residential	\$21,304,570	2,923.0	\$22,711,116	2,850.7	\$26,649,895	3,197.3	\$24,508,861	2,979.4
2	Commercial	5,242,341	1,288.3	5,108,189	1,335.7	5,603,970	1,348.3	5,542,563	1,372.1
3	Industrial	3,182,588	1,687.7	3,206,754	1,627.7	3,633,160	1,670.5	3,640,846	1,696.8
4	Multiple Family Dwellings	663,422	67.5	668,881	63.9	272,361	60.1	128,242	65.2
5	Sales to Other Utilities	587,761	182.3	615,936	219.6	583,315	212.2	709,778	210.9
6	Public Fire Protection	1,974,093		2,073,743		2,712,670		3,330,988	
7	Private Fire Protection	189,137		231,415		197,961		173,309	
8	All Other Operating Revenue	1,293,640	-	2,153,009	-	1,689,060	-	2,061,100	-
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		2009 Revenues	2009 (mg) Sales Volume	2010 Revenues	2010 (mg) Sales Volume	2011 Revenues	2011 (mg) Sales Volume	2012 Revenues	2012 (mg) Sales Volume
14				-					
15									
16									
17									
18									
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	2,222,713	-	2,485,693	-	1,971,091	-	1,851,056	-
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 - University Park 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	\$ 496,047	235.3	\$ 506,295	231.1	\$ 606,499	284.1	\$ 581,972	233.2
2	Commercial - Metered	173,237	102.5	202,103	122.4	387,749	108.1	11,534	166.7
3	Industrial - Metered	76,817	57.5	77,305	56.0	124,811	58.1	67,318	49.9
4	Multiple Family Dwellings	114,795	-	105,785	-	33,429	-	-	-
5	Sales to Other Utilities	-	-	-	-	107	-	-	-
6	Public Fire Protection	213,184	-	190,360	-	192,915	-	210,387	-
7	Private Fire Protection	-	-	29,344	-	27,842	-	27,751	-
8	All Other Operating Revenue	55,373	-	44,081	-	34,497	-	43,614	-
9									
10	Total:	\$ 1,129,453	395.3	\$ 1,155,273	409.5	\$ 1,407,848	450.3	\$ 942,575	449.8

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	\$ 593,473	205.4	\$ 514,231	177.2	\$ 499,437	164.4	\$ 510,219	171.0
20	Commercial - Metered	203,564	134.0	278,105	165.8	278,105	165.8	278,105	165.8
21	Industrial - Metered	45,070	32.9	63,379	48.2	41,379	30.2	41,379	30.2
22	Multiple Family Dwellings	-	-	-	-	-	-	-	-
23	Sales to Other Utilities	-	-	-	-	-	-	-	-
24	Public Fire Protection	205,547	-	212,925	-	212,925	-	212,925	-
25	Private Fire Protection	33,372	-	31,509	-	31,509	-	31,509	-
26	All Other Operating Revenue	56,494	-	44,192	-	59,760	-	60,244	-
27									
28	Total:	\$ 1,137,518	372.3	\$ 1,144,341	391.2	\$ 1,123,115	360.3	\$ 1,134,381	366.9

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 - University Park 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		\$ 1,144,341	\$ 1,144,341		\$ 1,123,115	\$ 1,123,115		\$ 1,134,381	\$ 1,134,381
2	601	Salaries & Wages, Employees	205,473		205,473	204,420		204,420	212,597		212,597
3	603	Salaries & Wages, Officers	6,741		6,741	11,852		11,852	12,326		12,326
4	604	Employee Pensions & Benefits		58,981	58,981		108,436	108,436		111,689	111,689
5	615 & 616	Purchased Power & Fuel for Power Prod.		120,567	120,567		121,597	121,597		122,830	122,830
6	618	Chemicals		83,421	83,421		88,478	88,478		91,132	91,132
7	620	Materials & Supplies		32,948	32,948		36,480	36,480		37,574	37,574
8	631	Contractual Services - Engineering		650	650		-	-		-	-
9	632	Contractual Services - Accounting		2,879	2,879		3,838	3,838		3,953	3,953
10	633	Contractual Services - Legal		23,808	23,808		12,000	12,000		12,360	12,360
11	634	Contractual Services - Management		44,514	44,514		47,212	47,212		51,933	51,933
12	635 & 636	Contractual Services - Other		211,898	211,898		215,213	215,213		223,099	223,099
13	641 - 642	Lease Expense		1,517	1,517		3,000	3,000		3,090	3,090
14	650	Transportation Expense		9,417	9,417		11,941	11,941		12,299	12,299
15	656 - 659	Insurance Expense		18,354	18,354		21,885	21,885		22,541	22,541
16	666 & 667	Regulatory Commission Exp. Amortization		-	-		-	-		-	-
17	670	Bad Debt Expense		10,524	10,524		14,814	14,814		15,073	15,073
18	675	Miscellaneous Expense		(75,272)	(75,272)		(34,411)	(34,411)		(33,552)	(33,552)
19		O & M Expenses	212,214	544,207	756,421	216,272	650,482	866,754	224,923	674,022	898,945
20	403	Depreciation Expense		260,229	260,229		284,907	284,907		296,657	296,657
21	408	Amortization of Utility Plant Acquisition Adjust.		661	661		661	661		661	661
22	407	Amortization Expense		42,894	42,894		36,026	36,026		36,026	36,026
23	408	Taxes Other Than Income		120,167	120,167		127,113	127,113		130,926	130,926
24	409	Income Taxes - Current Federal		(64,202)	(64,202)		(117,790)	(117,790)		(129,170)	(129,170)
25	409	Income Taxes - Current State		(14,246)	(14,246)		(26,427)	(26,427)		(29,002)	(29,002)
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		(64)	(64)		-	-		-	-
30	412	Amortization of I. T. C. - State		-	-		-	-		-	-
31		Utility Operating Expenses	\$ 212,214	\$ 889,646	\$ 1,101,860	\$ 216,272	\$ 954,971	\$ 1,171,243	\$ 224,923	\$ 980,119	\$ 1,205,042
32		Utility Operating Income	\$ (212,214)	\$ 254,695	\$ 42,482	\$ (216,272)	\$ 168,144	\$ (48,128)	\$ (224,923)	\$ 154,262	\$ (70,661)
33	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34		Total Utility Operating Income	\$ (212,214)	\$ 254,695	\$ 42,482	\$ (216,272)	\$ 168,144	\$ (48,128)	\$ (224,923)	\$ 154,262	\$ (70,661)
35		Other Income and Deductions:									
36		Interest and Dividend Income		-	-		-	-		-	-
37	419	Allowance for Funds Used During Construction		-	-		-	-		-	-
38	420	Non-Utility Income		1,202	1,202		1,200	1,200		1,200	1,200
39	421	Miscellaneous Non-Utility Expenses		(1,385)	(1,385)		(2,530)	(2,530)		(2,530)	(2,530)
40	426	Non-Operating Income Taxes		-	-		-	-		-	-
41	409	Total Other Income and Deductions		\$ (183)	\$ (183)	\$ -	\$ (1,330)	\$ (1,330)	\$ -	\$ (1,330)	\$ (1,330)
42		Debt Expense:									
43		Interest Expense		149,949	149,949		156,970	156,970		155,763	155,763
44	427	Amortization of Debt Discount and Expense		9,228	9,228		9,254	9,254		9,254	9,254
45	428	Amortization of Premium on Debt		2,106	2,106		2,112	2,112		2,112	2,112
46	429	Total Debt Expense		\$ 161,283	\$ 161,283	\$ -	\$ 168,336	\$ 168,336	\$ -	\$ 167,129	\$ 167,129
47		NET INCOME (LOSS)	\$ (212,214)	\$ 93,230	\$ (118,984)	\$ (216,272)	\$ (1,522)	\$ (217,794)	\$ (224,923)	\$ (14,196)	\$ (239,120)

Period Reported: 2007 - 2009

Comparative Operating Income Statements for Prior Years and the Test Year - University Park 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		\$ 1,407,848	\$ 1,407,848		\$ 942,575	\$ 942,575		\$ 1,137,518	\$ 1,137,518
2	601	Salaries & Wages, Employees	180,426		180,426	212,005		212,005	209,402		209,402
3	603	Salaries & Wages, Officers	9,898		9,898	8,281		8,281	6,354		6,354
4	604	Employee Pensions & Benefits		53,363	53,363		37,843	37,843		57,934	57,934
5	615 & 616	Purchased Power & Fuel for Power Prod.		112,274	112,274		109,086	109,086		117,340	117,340
6	618	Chemicals		28,919	28,919		75,895	75,895		58,285	58,285
7	620	Materials & Supplies		12,419	12,419		29,817	29,817		30,182	30,182
8	631	Contractual Services - Engineering		-	-		-	-		-	-
9	632	Contractual Services - Accounting		4,405	4,405		3,817	3,817		2,913	2,913
10	633	Contractual Services - Legal		34,699	34,699		78,398	78,398		59,578	59,578
11	634	Contractual Services - Management		44,835	44,835		35,790	35,790		34,911	34,911
12	635 & 636	Contractual Services - Other		243,374	243,374		228,327	228,327		207,657	207,657
13	641 - 642	Lease Expense		2,221	2,221		2,935	2,935		3,435	3,435
14	650	Transportation Expense		14,690	14,690		22,870	22,870		8,031	8,031
15	656 - 659	Insurance Expense		19,362	19,362		13,312	13,312		17,022	17,022
16	666 & 667	Regulatory Commission Exp. Amortization		-	-		-	-		-	-
17	670	Bad Debt Expense		102,620	102,620		50,343	50,343		24,775	24,775
18	675	Miscellaneous Expense		(50,664)	(50,664)		(13,103)	(13,103)		(43,508)	(43,508)
19		O & M Expenses	190,324	622,518	812,842	220,286	675,331	895,616	215,756	578,554	794,311
20	403	Depreciation Expense		183,133	183,133		206,064	206,064		228,182	228,182
21	406	Amortization of Utility Plant Acquisition Adjust.		660	660		661	661		661	661
22	407	Amortization Expense		50,294	50,294		42,893	42,893		42,893	42,893
23	408	Taxes Other Than Income		83,754	83,754		101,268	101,268		100,821	100,821
24	409	Income Taxes - Current Federal		56,816	56,816		(95,202)	(95,202)		(54,950)	(54,950)
25	409	Income Taxes - Current State		12,237	12,237		(33,533)	(33,533)		(12,245)	(12,245)
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		(768)	(768)		(768)	(768)		(686)	(686)
30	412	Amortization of I. T. C. - State		-	-		-	-		-	-
31		Utility Operating Expenses	\$ 190,324	\$ 1,008,644	\$ 1,198,968	\$ 220,286	\$ 896,714	\$ 1,116,999	\$ 215,756	\$ 883,330	\$ 1,099,087
32											
33		Utility Operating Income	\$ (190,324)	\$ 399,204	\$ 208,880	\$ (220,286)	\$ 45,861	\$ (174,424)	\$ (215,756)	\$ 254,188	\$ 38,431
34	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
35		Total Utility Operating Income	\$ (190,324)	\$ 399,204	\$ 208,880	(220,286)	45,861	(174,424)	(215,756)	254,188	38,431
36		<u>Other Income and Deductions:</u>									
37	419	Interest and Dividend Income		-	-		-	-		-	-
38	420	Allowance for Funds Used During Construction		466	466		-	-		-	-
39	421	Non-Utility Income		1,482	1,482		1,397	1,397		1,417	1,417
40	426	Miscellaneous Non-Utility Expenses		(3,622)	(3,622)		(1,478)	(1,478)		(1,090)	(1,090)
41	409	Non-Operating Income Taxes		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ (1,675)	\$ (1,675)	\$ -	\$ (81)	\$ (81)	\$ -	\$ 327	\$ 327
43											
44											
45		<u>Debt Expense:</u>									
46	427	Interest Expense		94,861	94,861		135,817	135,817		130,030	130,030
47	428	Amortization of Debt Discount and Expense		6,941	6,941		8,932	8,932		8,651	8,651
48	429	Amortization of Premium on Debt		1,994	1,994		2,021	2,021		1,974	1,974
49		Total Debt Expense		\$ 103,797	\$ 103,797	\$ -	\$ 146,770	\$ 146,770	\$ -	\$ 140,655	\$ 140,655
50											
51											
52		NET INCOME (LOSS)	\$ (190,324)	\$ 293,733	\$ 103,409	\$ (220,286)	\$ (100,990)	\$ (321,276)	\$ (215,756)	\$ 113,860	\$ (101,896)

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)	\$ (70,661)	\$ (102,022)	\$ 447,370
2	Less: Synchronized Interest Expense (C - 5.4)	(167,129)	(154,912)	(154,912)
3	Add: Income Taxes - net of ITC Amort.	(158,173)	(179,363)	205,188
4	Net income Before Income Taxes	(395,962)	(436,297)	497,646
5	Income Tax Calculation:			
6	Net Income Before Income Taxes	(395,962)	(436,297)	497,646
7	Permanent Differences:			
8	50% Employee Expense	686	686	686
9				
10	Total	686	686	686
11	Timing Differences:			
12	Excess tax Depreciation	(315,185)	(278,247)	(278,247)
13	Pension Expense - FASB 87	-	-	-
14	OPEB Expense - FASB 106	-	-	-
15	Overheads	-	-	-
16	Cost of Removal	-	-	-
17	Intake Cleaning	-	-	-
18	Tank Painting	23,238	23,238	23,238
19	Total	(291,948)	(255,009)	(255,009)
20				
21	TAXABLE INCOME - STATE (Current)	\$ (687,225)	\$ (690,620)	\$ 243,323
22	INCOME TAXES - STATE			
23	Current	(65,286)	(65,609)	23,116
24	Deferred	27,735	24,226	24,226
25	Reconciling adjustment	8,549		
26	Total	\$ (29,002)	\$ (41,383)	\$ 47,342
27				
28	TAXABLE INCOME - FEDERAL (Current)	\$ (621,938)	\$ (625,011)	\$ 220,207
29	INCOME TAXES - FEDERAL			
30	Current	(217,678)	(218,754)	77,072
31	Deferred	92,475	80,774	80,774
32	Reconciling adjustment	(3,966)		
33	Total	\$ (129,170)	\$ (137,980)	\$ 157,847
34				

Period Reported: 2009

University Park Federal Income Tax Return

Line

- 1 A) The procedure used to allocate the University Park 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 University Park 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 University Park 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	\$ 315,185	\$ 278,247	\$ 278,247
5	Pension Expense - FASB 87	-	-	-
6	OPEB Expense - FASB 106	-	-	-
7	Overheads	-	-	-
8	Cost of Removal	-	-	-
9	Intake Cleaning	-	-	-
10	Tank Painting	(23,238)	(23,238)	(23,238)
11	Total Taxable Basis for Deferred SIT Expense	<u>\$ 291,948</u>	<u>\$ 255,009</u>	<u>\$ 255,009</u>
12				
13	State Income Tax Rate:	9.50%	9.50%	9.50%
14				
15	Deferred State Income Tax Expense (line 10 x 12)	<u>\$ (27,735)</u>	<u>\$ (24,226)</u>	<u>\$ (24,226)</u>
16				
17				
18				
19				
20	Total Taxable Basis for Deferred FIT Expense			
21	(Lines 10 + 14)	264,213	230,783	230,783
22				
23	Federal Income Tax Rate:	35.00%	35.00%	35.00%
24				
25	Deferred Fed. Income Tax Expense (line 20 x 22)	<u>\$ (92,475)</u>	<u>\$ (80,774)</u>	<u>\$ (80,774)</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	\$ 611,842	\$ 611,842	\$ 611,842
4	Book Depreciation	<u>296,657</u>	<u>333,596</u>	<u>333,596</u>
5	Tax Depreciation in Excess of Book	315,185	278,247	278,247
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	<u>\$ 315,185</u>	<u>\$ 278,247</u>	<u>\$ 278,247</u>
11				
12	State Income Tax Rate:	9.50%	9.50%	9.50%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	<u>\$ (29,943)</u>	<u>\$ (26,433)</u>	<u>\$ (26,433)</u>
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	285,243	251,813	251,813
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)	<u>\$ (99,835)</u>	<u>\$ (88,135)</u>	<u>\$ (88,135)</u>

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

\$

5,022,014

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

\$

154,912

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

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	<u>2009</u>			
2		Other Expense	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 - University Park 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				\$ -	

AQUA ILLINOIS, INC.
 University Park Water Division
 Rate Case Docket No. 11-

Schedule
 Page
 Person Responsible:

C - 6.1
 1 of 2
 P. Hanley

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

Industry Association Dues - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	<u>2009</u>			
2		Other Expense		\$ -	Provide support and receive benefit from association with peers.
3				-	Associations are involved in legislative, technical, educational, finance, tax and other industry - wide affairs.
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 - University Park Water Division

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	Other Expense			Provide support and receive benefit from association with peers. Associations are involved in legislative, technical, educational, finance, tax and other industry - wide affairs.
2					
3					
4					
5					
6					
7		Items Under \$50,000		\$ 1,672	
8		Aggregate Nonoperating Items		_____ -	
9					
10				<u>\$ 1,672</u>	

AQUA ILLINOIS, INC.
 University Park Water Division
 Rate Case Docket No. 11-

Schedule C - 6.2
 Page 1 of 2
 Person Responsible: P. Hanley

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

Expenses for Outside Professional Services - Total Company

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

Period Reported: 2012

Expenses for Outside Professional Services - University Park 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					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12		Items Under \$50,000		239,412	
13					
14		Aggregate Nonoperating Items		-	
15					
16					
17					
18				<u>\$ 239,412</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

<u>Line</u>	<u>Account #</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Payee</u> <u>(C)</u>	<u>Amount</u> <u>(D)</u>	<u>Purpose and Nature of</u> <u>the Organization</u> <u>(E)</u>
1	675	Other Expense	Christmas In April	\$ 5,000	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)	25,472	Various
30		TOTAL		<u>\$ 68,474</u>	

Period Reported: 2012

Charitable Contributions - University Park Water Division

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	<u>2012 - Other Expense</u>		\$ -	Charitable
2				-	Charitable
3				-	Charitable
4				-	Charitable
5				-	Charitable
6				-	Community & Economic Development
7				-	Charitable
8				-	
9				-	Various
10				-	
11				-	
12				-	
13				-	
14				-	
15				-	
16				-	
17				-	
18			Misc Organizations (Items < \$1000)	494	
19			Aggregate Nonoperating Items	-	
20		TOTAL		<u>494</u>	

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

31
 32 Approximate percentage of revenues: 0.0%
 33 Approximate amount per customer per month: \$0.02

Period Reported: 2012

Demonstration and Selling, Advertising, and Miscellaneous Sales Expense

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

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

Civic, Political and Related Activities - Total Company

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

Period Reported: 2012

Civic, Political and Related Activities - University Park 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	\$ 2,530	Civic, Political or Related Contribution
4					
5					
6					
7					
8					
9					
10		Items Under \$1,000		-	
11				<u>\$ 2,530</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

10 (B) Outside Consultant / Witness Detail:

Line	Name	Estimated Fee	Basis of Charge	Travel Exp.	Other Exp.	Projected Total Exp. Of Instant Rate Case	Type of Service Rendered	Specific Service Rendered	Total Jurisdictional	Amount in Jurisdictional Proposed C-1 (4 Year Amort.)
13	Local Legal Support	\$ 175,000		\$ -		\$ 175,000	Legal	Direct Legal Support	\$ 12,601	\$ 3,150
14	Aqua America, Inc. - Legal	124,800	Hourly at Cost	2,400		127,200	Legal	Overall Legal; Reg. Relations	9,159	2,290
15	Gannett Fleming	39,500		1,200		40,700	Witness	Rate of Return on Equity	2,931	733
16	GPM - David Monie	75,000		1,200		76,200	Witness	COSS/ Rate Design/ E-Sched.	5,487	1,372
17	Guastella Associates	70,000		1,200		71,200	Witness	Depreciation Studies	5,127	1,282
18	London Witte Group	95,000		-		95,000	Audit Plan/Case	Compliance with Sch. G-2	6,840	1,710
19	Aqua America, Inc. - Rate Dept.	210,143	Hourly at Cost	6,000		216,143	Rate Support Etc.	Case Mgt. Assist. & Support	15,563	3,891
20	Other Expenses - Misc.	-		-	65,875	65,875	Miscellaneous	Please see Footnote #2	4,743	1,186
21		\$ 789,443		\$ 12,000	\$ 65,875	\$ 867,318			\$ 62,450	\$ 15,613

23 (C) Footnotes:

- 24 1) Paid overtime is not anticipated / reflected in this filing with regard to rate case expense.
- 25 2) Other Expenses costs includes costs for mailing, supplies, transcripts, notification and printing.
- 26 3) Total Jurisdictional Allocation reflects jurisdiction as a percentage of all Aqua Illinois, Inc. customers exclusive of the Kankakee Division.

28 (D) Amortization of Previous Rate Case Expenses:

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

30 University Park 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>Approximate Prior Case</u>
1	Outside Consultants / Witnesses	\$ 20,384	\$ -
2	Outside Legal Services	12,601	-
3	Paid Overtime	-	-
4	Other Expenses	<u>29,465</u>	<u>25,000</u>
5			
6			
7	Total Expense	<u>\$ 62,450</u>	<u>\$ 25,000</u>
8			
9			
10			
11	If 20% Difference - Explanation:		
12			
13			
14			
15			
16			
17	Prior case filed 14 years ago.		

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

Direct Payroll by Function

Total Company

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

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

Direct Payroll by Function

University Park Water Division

Line	Function (A)	2009 (B)	Projected 2010 (C)	Projected 2011 (D)	Projected 2012 (E)
1	Source of Supply and Pumping	\$ (1,948)	\$ 3,136	\$ -	\$ -
2					
3	Water Treatment	30,238	35,624	47,047	48,929
4					
5	Transmission and Distribution	23,391	51,761	46,614	48,479
6					
7	Customer Accounts	120,077	82,220	69,298	72,070
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	<u>43,998</u>	<u>39,473</u>	<u>53,312</u>	<u>55,445</u>
12					
13	Total Payroll Charged to O&M Expense	\$ 215,756	\$ 212,214	\$ 216,272	\$ 224,923
14					
15	Total Payroll Charged to Other	-	-	-	-
16	Total Payroll Charged to Construction	<u>18,170</u>	<u>50,710</u>	<u>24,497</u>	<u>25,232</u>
17					
18					
19					
20	TOTAL PAYROLL	\$ 233,926	\$ 262,924	\$ 240,769	\$ 250,155

Number of Employees

Period Reported: 2009

Total Company

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	28.0	0.0	0.0	28.0	January	11.0	1.3	0.7	11.7
3	February	28.0	0.0	0.0	28.0	February	11.0	1.3	0.7	11.7
4	March	28.0	0.0	0.0	28.0	March	11.0	1.3	0.7	11.7
5	April	28.0	0.0	0.0	28.0	April	11.0	1.3	0.7	11.7
6	May	28.0	0.0	0.0	28.0	May	11.0	1.3	0.7	11.7
7	June	28.0	0.0	0.0	28.0	June	11.0	1.3	0.7	11.7
8	July	28.0	0.0	0.0	28.0	July	11.0	1.3	0.7	11.7
9	August	28.0	0.0	0.0	28.0	August	11.0	1.3	0.7	11.7
10	September	28.0	0.0	0.0	28.0	September	11.0	1.3	0.7	11.7
11	October	28.0	0.0	0.0	28.0	October	11.0	1.3	0.7	11.7
12	November	28.0	0.0	0.0	28.0	November	11.0	1.3	0.7	11.7
13	December	28.0	0.0	0.0	28.0	December	11.0	1.3	0.7	11.7
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.0	8.8	4.4	36.4	January	23.0	1.6	0.8	23.8
20	February	32.0	8.8	4.4	36.4	February	23.0	1.6	0.8	23.8
21	March	32.0	8.8	4.4	36.4	March	23.0	1.6	0.8	23.8
22	April	32.0	8.8	4.4	36.4	April	23.0	1.6	0.8	23.8
23	May	32.0	8.8	4.4	36.4	May	23.0	1.6	0.8	23.8
24	June	32.0	8.8	4.4	36.4	June	23.0	1.6	0.8	23.8
25	July	32.0	8.8	4.4	36.4	July	23.0	1.6	0.8	23.8
26	August	32.0	8.8	4.4	36.4	August	23.0	1.6	0.8	23.8
27	September	32.0	8.8	4.4	36.4	September	23.0	1.6	0.8	23.8
28	October	32.0	8.8	4.4	36.4	October	23.0	1.6	0.8	23.8
29	November	32.0	8.8	4.4	36.4	November	23.0	1.6	0.8	23.8
30	December	32.0	8.8	4.4	36.4	December	23.0	1.6	0.8	23.8

Number of Employees

Period Reported: 2009

University Park Water Division

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	1.0	0.0	0.0	1.0	January	0.1	0.0	0.0	0.1
3	February	1.0	0.0	0.0	1.0	February	0.1	0.0	0.0	0.1
4	March	1.0	0.0	0.0	1.0	March	0.1	0.0	0.0	0.1
5	April	1.0	0.0	0.0	1.0	April	0.1	0.0	0.0	0.1
6	May	1.0	0.0	0.0	1.0	May	0.1	0.0	0.0	0.1
7	June	1.0	0.0	0.0	1.0	June	0.1	0.0	0.0	0.1
8	July	1.0	0.0	0.0	1.0	July	0.1	0.0	0.0	0.1
9	August	1.0	0.0	0.0	1.0	August	0.1	0.0	0.0	0.1
10	September	1.0	0.0	0.0	1.0	September	0.1	0.0	0.0	0.1
11	October	1.0	0.0	0.0	1.0	October	0.1	0.0	0.0	0.1
12	November	1.0	0.0	0.0	1.0	November	0.1	0.0	0.0	0.1
13	December	1.0	0.0	0.0	1.0	December	0.1	0.0	0.0	0.1
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	1.0	0.2	0.1	1.0	January	0.4	0.4	0.2	0.6
20	February	1.0	0.2	0.1	1.0	February	0.4	0.4	0.2	0.6
21	March	1.0	0.2	0.1	1.0	March	0.4	0.4	0.2	0.6
22	April	1.0	0.2	0.1	1.0	April	0.4	0.4	0.2	0.6
23	May	1.0	0.2	0.1	1.0	May	0.4	0.4	0.2	0.6
24	June	1.0	0.2	0.1	1.0	June	0.4	0.4	0.2	0.6
25	July	1.0	0.2	0.1	1.0	July	0.4	0.4	0.2	0.6
26	August	1.0	0.2	0.1	1.0	August	0.4	0.4	0.2	0.6
27	September	1.0	0.2	0.1	1.0	September	0.4	0.4	0.2	0.6
28	October	1.0	0.2	0.1	1.0	October	0.4	0.4	0.2	0.6
29	November	1.0	0.2	0.1	1.0	November	0.4	0.4	0.2	0.6
30	December	1.0	0.2	0.1	1.0	December	0.4	0.4	0.2	0.6

Number of Employees

Period Reported: 2010

Total Company

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	26.0	0.0	0.0	26.0	January	11.0	0.0	0.0	11.0
3	February	26.0	0.0	0.0	26.0	February	11.0	0.0	0.0	11.0
4	March	26.0	0.0	0.0	26.0	March	11.0	0.0	0.0	11.0
5	April	26.0	0.0	0.0	26.0	April	11.0	0.0	0.0	11.0
6	May	26.0	0.0	0.0	26.0	May	11.0	0.0	0.0	11.0
7	June	26.0	0.0	0.0	26.0	June	11.0	0.0	0.0	11.0
8	July	26.0	0.0	0.0	26.0	July	11.0	0.0	0.0	11.0
9	August	26.0	0.0	0.0	26.0	August	11.0	0.0	0.0	11.0
10	September	26.0	0.0	0.0	26.0	September	11.0	0.0	0.0	11.0
11	October	26.0	0.0	0.0	26.0	October	11.0	0.0	0.0	11.0
12	November	26.0	0.0	0.0	26.0	November	11.0	0.0	0.0	11.0
13	December	26.0	0.0	0.0	26.0	December	11.0	0.0	0.0	11.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	31.8	5.5	2.8	34.6	January	23.0	1.0	0.5	23.5
20	February	31.8	5.5	2.8	34.6	February	23.0	1.0	0.5	23.5
21	March	31.8	5.5	2.8	34.6	March	23.0	1.0	0.5	23.5
22	April	31.8	5.5	2.8	34.6	April	23.0	1.0	0.5	23.5
23	May	31.8	5.5	2.8	34.6	May	23.0	1.0	0.5	23.5
24	June	31.8	5.5	2.8	34.6	June	23.0	1.0	0.5	23.5
25	July	31.8	5.5	2.8	34.6	July	23.0	1.0	0.5	23.5
26	August	31.8	5.5	2.8	34.6	August	23.0	1.0	0.5	23.5
27	September	31.8	5.5	2.8	34.6	September	23.0	1.0	0.5	23.5
28	October	31.8	5.5	2.8	34.6	October	23.0	1.0	0.5	23.5
29	November	31.8	5.5	2.8	34.6	November	23.0	1.0	0.5	23.5
30	December	31.8	5.5	2.8	34.6	December	23.0	1.0	0.5	23.5

Number of Employees

Period Reported: 2010

University Park Water Division

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	1.0	0.0	0.0	1.0	January	0.1	0.0	0.0	0.1
3	February	1.0	0.0	0.0	1.0	February	0.1	0.0	0.0	0.1
4	March	1.0	0.0	0.0	1.0	March	0.1	0.0	0.0	0.1
5	April	1.0	0.0	0.0	1.0	April	0.1	0.0	0.0	0.1
6	May	1.0	0.0	0.0	1.0	May	0.1	0.0	0.0	0.1
7	June	1.0	0.0	0.0	1.0	June	0.1	0.0	0.0	0.1
8	July	1.0	0.0	0.0	1.0	July	0.1	0.0	0.0	0.1
9	August	1.0	0.0	0.0	1.0	August	0.1	0.0	0.0	0.1
10	September	1.0	0.0	0.0	1.0	September	0.1	0.0	0.0	0.1
11	October	1.0	0.0	0.0	1.0	October	0.1	0.0	0.0	0.1
12	November	1.0	0.0	0.0	1.0	November	0.1	0.0	0.0	0.1
13	December	1.0	0.0	0.0	1.0	December	0.1	0.0	0.0	0.1
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	0.9	0.1	0.1	1.0	January	0.5	0.3	0.1	0.6
20	February	0.9	0.1	0.1	1.0	February	0.5	0.3	0.1	0.6
21	March	0.9	0.1	0.1	1.0	March	0.5	0.3	0.1	0.6
22	April	0.9	0.1	0.1	1.0	April	0.5	0.3	0.1	0.6
23	May	0.9	0.1	0.1	1.0	May	0.5	0.3	0.1	0.6
24	June	0.9	0.1	0.1	1.0	June	0.5	0.3	0.1	0.6
25	July	0.9	0.1	0.1	1.0	July	0.5	0.3	0.1	0.6
26	August	0.9	0.1	0.1	1.0	August	0.5	0.3	0.1	0.6
27	September	0.9	0.1	0.1	1.0	September	0.5	0.3	0.1	0.6
28	October	0.9	0.1	0.1	1.0	October	0.5	0.3	0.1	0.6
29	November	0.9	0.1	0.1	1.0	November	0.5	0.3	0.1	0.6
30	December	0.9	0.1	0.1	1.0	December	0.5	0.3	0.1	0.6

Number of Employees

Period Reported: 2011

Total Company

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	25.4	0.0	0.0	25.4	January	12.6	0.0	0.0	12.6
3	February	25.4	0.0	0.0	25.4	February	12.6	0.0	0.0	12.6
4	March	25.4	0.0	0.0	25.4	March	12.6	0.0	0.0	12.6
5	April	25.4	0.0	0.0	25.4	April	12.6	0.0	0.0	12.6
6	May	25.4	0.0	0.0	25.4	May	12.6	0.0	0.0	12.6
7	June	25.4	0.0	0.0	25.4	June	12.6	0.0	0.0	12.6
8	July	25.4	0.0	0.0	25.4	July	12.6	0.0	0.0	12.6
9	August	25.4	0.0	0.0	25.4	August	12.6	0.0	0.0	12.6
10	September	25.4	0.0	0.0	25.4	September	12.6	0.0	0.0	12.6
11	October	25.4	0.0	0.0	25.4	October	12.6	0.0	0.0	12.6
12	November	25.4	0.0	0.0	25.4	November	12.6	0.0	0.0	12.6
13	December	25.4	0.0	0.0	25.4	December	12.6	0.0	0.0	12.6
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.8	3.5	1.8	34.6	January	21.9	3.3	1.7	23.6
20	February	32.8	3.5	1.8	34.6	February	21.9	3.3	1.7	23.6
21	March	32.8	3.5	1.8	34.6	March	21.9	3.3	1.7	23.6
22	April	32.8	3.5	1.8	34.6	April	21.9	3.3	1.7	23.6
23	May	32.8	3.5	1.8	34.6	May	21.9	3.3	1.7	23.6
24	June	32.8	3.5	1.8	34.6	June	21.9	3.3	1.7	23.6
25	July	32.8	3.5	1.8	34.6	July	21.9	3.3	1.7	23.6
26	August	32.8	3.5	1.8	34.6	August	21.9	3.3	1.7	23.6
27	September	32.8	3.5	1.8	34.6	September	21.9	3.3	1.7	23.6
28	October	32.8	3.5	1.8	34.6	October	21.9	3.3	1.7	23.6
29	November	32.8	3.5	1.8	34.6	November	21.9	3.3	1.7	23.6
30	December	32.8	3.5	1.8	34.6	December	21.9	3.3	1.7	23.6

Number of Employees

Period Reported: 2011

University Park Water Division

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	0.6	0.0	0.0	0.6	January	0.7	0.0	0.0	0.7
3	February	0.6	0.0	0.0	0.6	February	0.7	0.0	0.0	0.7
4	March	0.6	0.0	0.0	0.6	March	0.7	0.0	0.0	0.7
5	April	0.6	0.0	0.0	0.6	April	0.7	0.0	0.0	0.7
6	May	0.6	0.0	0.0	0.6	May	0.7	0.0	0.0	0.7
7	June	0.6	0.0	0.0	0.6	June	0.7	0.0	0.0	0.7
8	July	0.6	0.0	0.0	0.6	July	0.7	0.0	0.0	0.7
9	August	0.6	0.0	0.0	0.6	August	0.7	0.0	0.0	0.7
10	September	0.6	0.0	0.0	0.6	September	0.7	0.0	0.0	0.7
11	October	0.6	0.0	0.0	0.6	October	0.7	0.0	0.0	0.7
12	November	0.6	0.0	0.0	0.6	November	0.7	0.0	0.0	0.7
13	December	0.6	0.0	0.0	0.6	December	0.7	0.0	0.0	0.7
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	1.5	0.1	0.1	1.6	January	0.5	0.6	0.3	0.8
20	February	1.5	0.1	0.1	1.6	February	0.5	0.6	0.3	0.8
21	March	1.5	0.1	0.1	1.6	March	0.5	0.6	0.3	0.8
22	April	1.5	0.1	0.1	1.6	April	0.5	0.6	0.3	0.8
23	May	1.5	0.1	0.1	1.6	May	0.5	0.6	0.3	0.8
24	June	1.5	0.1	0.1	1.6	June	0.5	0.6	0.3	0.8
25	July	1.5	0.1	0.1	1.6	July	0.5	0.6	0.3	0.8
26	August	1.5	0.1	0.1	1.6	August	0.5	0.6	0.3	0.8
27	September	1.5	0.1	0.1	1.6	September	0.5	0.6	0.3	0.8
28	October	1.5	0.1	0.1	1.6	October	0.5	0.6	0.3	0.8
29	November	1.5	0.1	0.1	1.6	November	0.5	0.6	0.3	0.8
30	December	1.5	0.1	0.1	1.6	December	0.5	0.6	0.3	0.8

Number of Employees

Period Reported: 2012

Total Company

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	25.4	0.0	0.0	25.4	January	12.6	0.0	0.0	12.6
3	February	25.4	0.0	0.0	25.4	February	12.6	0.0	0.0	12.6
4	March	25.4	0.0	0.0	25.4	March	12.6	0.0	0.0	12.6
5	April	25.4	0.0	0.0	25.4	April	12.6	0.0	0.0	12.6
6	May	25.4	0.0	0.0	25.4	May	12.6	0.0	0.0	12.6
7	June	25.4	0.0	0.0	25.4	June	12.6	0.0	0.0	12.6
8	July	25.4	0.0	0.0	25.4	July	12.6	0.0	0.0	12.6
9	August	25.4	0.0	0.0	25.4	August	12.6	0.0	0.0	12.6
10	September	25.4	0.0	0.0	25.4	September	12.6	0.0	0.0	12.6
11	October	25.4	0.0	0.0	25.4	October	12.6	0.0	0.0	12.6
12	November	25.4	0.0	0.0	25.4	November	12.6	0.0	0.0	12.6
13	December	25.4	0.0	0.0	25.4	December	12.6	0.0	0.0	12.6
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.8	3.5	1.8	34.6	January	21.9	3.3	1.7	23.6
20	February	32.8	3.5	1.8	34.6	February	21.9	3.3	1.7	23.6
21	March	32.8	3.5	1.8	34.6	March	21.9	3.3	1.7	23.6
22	April	32.8	3.5	1.8	34.6	April	21.9	3.3	1.7	23.6
23	May	32.8	3.5	1.8	34.6	May	21.9	3.3	1.7	23.6
24	June	32.8	3.5	1.8	34.6	June	21.9	3.3	1.7	23.6
25	July	32.8	3.5	1.8	34.6	July	21.9	3.3	1.7	23.6
26	August	32.8	3.5	1.8	34.6	August	21.9	3.3	1.7	23.6
27	September	32.8	3.5	1.8	34.6	September	21.9	3.3	1.7	23.6
28	October	32.8	3.5	1.8	34.6	October	21.9	3.3	1.7	23.6
29	November	32.8	3.5	1.8	34.6	November	21.9	3.3	1.7	23.6
30	December	32.8	3.5	1.8	34.6	December	21.9	3.3	1.7	23.6

Period Reported: 2012

Number of Employees

University Park Water Division

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	0.6	0.0	0.0	0.6	January	0.7	0.0	0.0	0.7
3	February	0.6	0.0	0.0	0.6	February	0.7	0.0	0.0	0.7
4	March	0.6	0.0	0.0	0.6	March	0.7	0.0	0.0	0.7
5	April	0.6	0.0	0.0	0.6	April	0.7	0.0	0.0	0.7
6	May	0.6	0.0	0.0	0.6	May	0.7	0.0	0.0	0.7
7	June	0.6	0.0	0.0	0.6	June	0.7	0.0	0.0	0.7
8	July	0.6	0.0	0.0	0.6	July	0.7	0.0	0.0	0.7
9	August	0.6	0.0	0.0	0.6	August	0.7	0.0	0.0	0.7
10	September	0.6	0.0	0.0	0.6	September	0.7	0.0	0.0	0.7
11	October	0.6	0.0	0.0	0.6	October	0.7	0.0	0.0	0.7
12	November	0.6	0.0	0.0	0.6	November	0.7	0.0	0.0	0.7
13	December	0.6	0.0	0.0	0.6	December	0.7	0.0	0.0	0.7
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	1.5	0.1	0.1	1.6	January	0.5	0.6	0.3	0.8
20	February	1.5	0.1	0.1	1.6	February	0.5	0.6	0.3	0.8
21	March	1.5	0.1	0.1	1.6	March	0.5	0.6	0.3	0.8
22	April	1.5	0.1	0.1	1.6	April	0.5	0.6	0.3	0.8
23	May	1.5	0.1	0.1	1.6	May	0.5	0.6	0.3	0.8
24	June	1.5	0.1	0.1	1.6	June	0.5	0.6	0.3	0.8
25	July	1.5	0.1	0.1	1.6	July	0.5	0.6	0.3	0.8
26	August	1.5	0.1	0.1	1.6	August	0.5	0.6	0.3	0.8
27	September	1.5	0.1	0.1	1.6	September	0.5	0.6	0.3	0.8
28	October	1.5	0.1	0.1	1.6	October	0.5	0.6	0.3	0.8
29	November	1.5	0.1	0.1	1.6	November	0.5	0.6	0.3	0.8
30	December	1.5	0.1	0.1	1.6	December	0.5	0.6	0.3	0.8

Number of Employees

Period Reported: 2009

Total Company

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	28.0	0.0	0.0	28.0	January	11.0	1.3	0.7	11.7
3	February	28.0	0.0	0.0	28.0	February	11.0	1.3	0.7	11.7
4	March	28.0	0.0	0.0	28.0	March	11.0	1.3	0.7	11.7
5	April	28.0	0.0	0.0	28.0	April	11.0	1.3	0.7	11.7
6	May	28.0	0.0	0.0	28.0	May	11.0	1.3	0.7	11.7
7	June	28.0	0.0	0.0	28.0	June	11.0	1.3	0.7	11.7
8	July	28.0	0.0	0.0	28.0	July	11.0	1.3	0.7	11.7
9	August	28.0	0.0	0.0	28.0	August	11.0	1.3	0.7	11.7
10	September	28.0	0.0	0.0	28.0	September	11.0	1.3	0.7	11.7
11	October	28.0	0.0	0.0	28.0	October	11.0	1.3	0.7	11.7
12	November	28.0	0.0	0.0	28.0	November	11.0	1.3	0.7	11.7
13	December	28.0	0.0	0.0	28.0	December	11.0	1.3	0.7	11.7
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.0	8.8	4.4	36.4	January	23.0	1.6	0.8	23.8
20	February	32.0	8.8	4.4	36.4	February	23.0	1.6	0.8	23.8
21	March	32.0	8.8	4.4	36.4	March	23.0	1.6	0.8	23.8
22	April	32.0	8.8	4.4	36.4	April	23.0	1.6	0.8	23.8
23	May	32.0	8.8	4.4	36.4	May	23.0	1.6	0.8	23.8
24	June	32.0	8.8	4.4	36.4	June	23.0	1.6	0.8	23.8
25	July	32.0	8.8	4.4	36.4	July	23.0	1.6	0.8	23.8
26	August	32.0	8.8	4.4	36.4	August	23.0	1.6	0.8	23.8
27	September	32.0	8.8	4.4	36.4	September	23.0	1.6	0.8	23.8
28	October	32.0	8.8	4.4	36.4	October	23.0	1.6	0.8	23.8
29	November	32.0	8.8	4.4	36.4	November	23.0	1.6	0.8	23.8
30	December	32.0	8.8	4.4	36.4	December	23.0	1.6	0.8	23.8

Number of Employees

Period Reported: 2009

University Park Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	1.0	0.0	0.0	1.0	January	0.1	0.0	0.0	0.1
3	February	1.0	0.0	0.0	1.0	February	0.1	0.0	0.0	0.1
4	March	1.0	0.0	0.0	1.0	March	0.1	0.0	0.0	0.1
5	April	1.0	0.0	0.0	1.0	April	0.1	0.0	0.0	0.1
6	May	1.0	0.0	0.0	1.0	May	0.1	0.0	0.0	0.1
7	June	1.0	0.0	0.0	1.0	June	0.1	0.0	0.0	0.1
8	July	1.0	0.0	0.0	1.0	July	0.1	0.0	0.0	0.1
9	August	1.0	0.0	0.0	1.0	August	0.1	0.0	0.0	0.1
10	September	1.0	0.0	0.0	1.0	September	0.1	0.0	0.0	0.1
11	October	1.0	0.0	0.0	1.0	October	0.1	0.0	0.0	0.1
12	November	1.0	0.0	0.0	1.0	November	0.1	0.0	0.0	0.1
13	December	1.0	0.0	0.0	1.0	December	0.1	0.0	0.0	0.1
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	1.0	0.2	0.1	1.0	January	0.4	0.4	0.2	0.6
20	February	1.0	0.2	0.1	1.0	February	0.4	0.4	0.2	0.6
21	March	1.0	0.2	0.1	1.0	March	0.4	0.4	0.2	0.6
22	April	1.0	0.2	0.1	1.0	April	0.4	0.4	0.2	0.6
23	May	1.0	0.2	0.1	1.0	May	0.4	0.4	0.2	0.6
24	June	1.0	0.2	0.1	1.0	June	0.4	0.4	0.2	0.6
25	July	1.0	0.2	0.1	1.0	July	0.4	0.4	0.2	0.6
26	August	1.0	0.2	0.1	1.0	August	0.4	0.4	0.2	0.6
27	September	1.0	0.2	0.1	1.0	September	0.4	0.4	0.2	0.6
28	October	1.0	0.2	0.1	1.0	October	0.4	0.4	0.2	0.6
29	November	1.0	0.2	0.1	1.0	November	0.4	0.4	0.2	0.6
30	December	1.0	0.2	0.1	1.0	December	0.4	0.4	0.2	0.6

Number of Employees

Period Reported: 2010

Total Company

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	28.0	0.0	0.0	28.0	January	12.0	0.0	0.0	12.0
3	February	28.0	0.0	0.0	28.0	February	12.0	0.0	0.0	12.0
4	March	28.0	0.0	0.0	28.0	March	12.0	0.0	0.0	12.0
5	April	28.0	0.0	0.0	28.0	April	12.0	0.0	0.0	12.0
6	May	28.0	0.0	0.0	28.0	May	12.0	0.0	0.0	12.0
7	June	28.0	0.0	0.0	28.0	June	12.0	0.0	0.0	12.0
8	July	28.0	0.0	0.0	28.0	July	12.0	0.0	0.0	12.0
9	August	28.0	0.0	0.0	28.0	August	12.0	0.0	0.0	12.0
10	September	28.0	0.0	0.0	28.0	September	12.0	0.0	0.0	12.0
11	October	28.0	0.0	0.0	28.0	October	12.0	0.0	0.0	12.0
12	November	28.0	0.0	0.0	28.0	November	12.0	0.0	0.0	12.0
13	December	28.0	0.0	0.0	28.0	December	12.0	0.0	0.0	12.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.0	5.5	2.8	34.8	January	23.0	1.0	0.5	23.5
20	February	32.0	5.5	2.8	34.8	February	23.0	1.0	0.5	23.5
21	March	32.0	5.5	2.8	34.8	March	23.0	1.0	0.5	23.5
22	April	32.0	5.5	2.8	34.8	April	23.0	1.0	0.5	23.5
23	May	32.0	5.5	2.8	34.8	May	23.0	1.0	0.5	23.5
24	June	32.0	5.5	2.8	34.8	June	23.0	1.0	0.5	23.5
25	July	32.0	5.5	2.8	34.8	July	23.0	1.0	0.5	23.5
26	August	32.0	5.5	2.8	34.8	August	23.0	1.0	0.5	23.5
27	September	32.0	5.5	2.8	34.8	September	23.0	1.0	0.5	23.5
28	October	32.0	5.5	2.8	34.8	October	23.0	1.0	0.5	23.5
29	November	32.0	5.5	2.8	34.8	November	23.0	1.0	0.5	23.5
30	December	32.0	5.5	2.8	34.8	December	23.0	1.0	0.5	23.5

Number of Employees

Period Reported: 2010

University Park Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	1.1	0.0	0.0	1.1	January	0.1	0.0	0.0	0.1
3	February	1.1	0.0	0.0	1.1	February	0.1	0.0	0.0	0.1
4	March	1.1	0.0	0.0	1.1	March	0.1	0.0	0.0	0.1
5	April	1.1	0.0	0.0	1.1	April	0.1	0.0	0.0	0.1
6	May	1.1	0.0	0.0	1.1	May	0.1	0.0	0.0	0.1
7	June	1.1	0.0	0.0	1.1	June	0.1	0.0	0.0	0.1
8	July	1.1	0.0	0.0	1.1	July	0.1	0.0	0.0	0.1
9	August	1.1	0.0	0.0	1.1	August	0.1	0.0	0.0	0.1
10	September	1.1	0.0	0.0	1.1	September	0.1	0.0	0.0	0.1
11	October	1.1	0.0	0.0	1.1	October	0.1	0.0	0.0	0.1
12	November	1.1	0.0	0.0	1.1	November	0.1	0.0	0.0	0.1
13	December	1.1	0.0	0.0	1.1	December	0.1	0.0	0.0	0.1
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	1.0	0.1	0.1	1.0	January	0.4	0.3	0.1	0.5
20	February	1.0	0.1	0.1	1.0	February	0.4	0.3	0.1	0.5
21	March	1.0	0.1	0.1	1.0	March	0.4	0.3	0.1	0.5
22	April	1.0	0.1	0.1	1.0	April	0.4	0.3	0.1	0.5
23	May	1.0	0.1	0.1	1.0	May	0.4	0.3	0.1	0.5
24	June	1.0	0.1	0.1	1.0	June	0.4	0.3	0.1	0.5
25	July	1.0	0.1	0.1	1.0	July	0.4	0.3	0.1	0.5
26	August	1.0	0.1	0.1	1.0	August	0.4	0.3	0.1	0.5
27	September	1.0	0.1	0.1	1.0	September	0.4	0.3	0.1	0.5
28	October	1.0	0.1	0.1	1.0	October	0.4	0.3	0.1	0.5
29	November	1.0	0.1	0.1	1.0	November	0.4	0.3	0.1	0.5
30	December	1.0	0.1	0.1	1.0	December	0.4	0.3	0.1	0.5

Number of Employees

Period Reported: 2011

Total Company

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	25.4	0.0	0.0	25.4	January	12.6	0.0	0.0	12.6
3	February	25.4	0.0	0.0	25.4	February	12.6	0.0	0.0	12.6
4	March	25.4	0.0	0.0	25.4	March	12.6	0.0	0.0	12.6
5	April	25.4	0.0	0.0	25.4	April	12.6	0.0	0.0	12.6
6	May	25.4	0.0	0.0	25.4	May	12.6	0.0	0.0	12.6
7	June	25.4	0.0	0.0	25.4	June	12.6	0.0	0.0	12.6
8	July	25.4	0.0	0.0	25.4	July	12.6	0.0	0.0	12.6
9	August	25.4	0.0	0.0	25.4	August	12.6	0.0	0.0	12.6
10	September	25.4	0.0	0.0	25.4	September	12.6	0.0	0.0	12.6
11	October	25.4	0.0	0.0	25.4	October	12.6	0.0	0.0	12.6
12	November	25.4	0.0	0.0	25.4	November	12.6	0.0	0.0	12.6
13	December	25.4	0.0	0.0	25.4	December	12.6	0.0	0.0	12.6
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.8	3.5	1.8	34.6	January	21.9	3.3	1.7	23.6
20	February	32.8	3.5	1.8	34.6	February	21.9	3.3	1.7	23.6
21	March	32.8	3.5	1.8	34.6	March	21.9	3.3	1.7	23.6
22	April	32.8	3.5	1.8	34.6	April	21.9	3.3	1.7	23.6
23	May	32.8	3.5	1.8	34.6	May	21.9	3.3	1.7	23.6
24	June	32.8	3.5	1.8	34.6	June	21.9	3.3	1.7	23.6
25	July	32.8	3.5	1.8	34.6	July	21.9	3.3	1.7	23.6
26	August	32.8	3.5	1.8	34.6	August	21.9	3.3	1.7	23.6
27	September	32.8	3.5	1.8	34.6	September	21.9	3.3	1.7	23.6
28	October	32.8	3.5	1.8	34.6	October	21.9	3.3	1.7	23.6
29	November	32.8	3.5	1.8	34.6	November	21.9	3.3	1.7	23.6
30	December	32.8	3.5	1.8	34.6	December	21.9	3.3	1.7	23.6

Period Reported: 2011

Number of Employees

University Park Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	0.6	0.0	0.0	0.6	January	0.7	0.0	0.0	0.7
3	February	0.6	0.0	0.0	0.6	February	0.7	0.0	0.0	0.7
4	March	0.6	0.0	0.0	0.6	March	0.7	0.0	0.0	0.7
5	April	0.6	0.0	0.0	0.6	April	0.7	0.0	0.0	0.7
6	May	0.6	0.0	0.0	0.6	May	0.7	0.0	0.0	0.7
7	June	0.6	0.0	0.0	0.6	June	0.7	0.0	0.0	0.7
8	July	0.6	0.0	0.0	0.6	July	0.7	0.0	0.0	0.7
9	August	0.6	0.0	0.0	0.6	August	0.7	0.0	0.0	0.7
10	September	0.6	0.0	0.0	0.6	September	0.7	0.0	0.0	0.7
11	October	0.6	0.0	0.0	0.6	October	0.7	0.0	0.0	0.7
12	November	0.6	0.0	0.0	0.6	November	0.7	0.0	0.0	0.7
13	December	0.6	0.0	0.0	0.6	December	0.7	0.0	0.0	0.7
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	1.5	0.1	0.1	1.6	January	0.5	0.6	0.3	0.8
20	February	1.5	0.1	0.1	1.6	February	0.5	0.6	0.3	0.8
21	March	1.5	0.1	0.1	1.6	March	0.5	0.6	0.3	0.8
22	April	1.5	0.1	0.1	1.6	April	0.5	0.6	0.3	0.8
23	May	1.5	0.1	0.1	1.6	May	0.5	0.6	0.3	0.8
24	June	1.5	0.1	0.1	1.6	June	0.5	0.6	0.3	0.8
25	July	1.5	0.1	0.1	1.6	July	0.5	0.6	0.3	0.8
26	August	1.5	0.1	0.1	1.6	August	0.5	0.6	0.3	0.8
27	September	1.5	0.1	0.1	1.6	September	0.5	0.6	0.3	0.8
28	October	1.5	0.1	0.1	1.6	October	0.5	0.6	0.3	0.8
29	November	1.5	0.1	0.1	1.6	November	0.5	0.6	0.3	0.8
30	December	1.5	0.1	0.1	1.6	December	0.5	0.6	0.3	0.8

Number of Employees

Period Reported: 2012

Total Company

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	25.4	0.0	0.0	25.4	January	12.6	0.0	0.0	12.6
3	February	25.4	0.0	0.0	25.4	February	12.6	0.0	0.0	12.6
4	March	25.4	0.0	0.0	25.4	March	12.6	0.0	0.0	12.6
5	April	25.4	0.0	0.0	25.4	April	12.6	0.0	0.0	12.6
6	May	25.4	0.0	0.0	25.4	May	12.6	0.0	0.0	12.6
7	June	25.4	0.0	0.0	25.4	June	12.6	0.0	0.0	12.6
8	July	25.4	0.0	0.0	25.4	July	12.6	0.0	0.0	12.6
9	August	25.4	0.0	0.0	25.4	August	12.6	0.0	0.0	12.6
10	September	25.4	0.0	0.0	25.4	September	12.6	0.0	0.0	12.6
11	October	25.4	0.0	0.0	25.4	October	12.6	0.0	0.0	12.6
12	November	25.4	0.0	0.0	25.4	November	12.6	0.0	0.0	12.6
13	December	25.4	0.0	0.0	25.4	December	12.6	0.0	0.0	12.6
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32.8	3.5	1.8	34.6	January	21.9	3.3	1.7	23.6
20	February	32.8	3.5	1.8	34.6	February	21.9	3.3	1.7	23.6
21	March	32.8	3.5	1.8	34.6	March	21.9	3.3	1.7	23.6
22	April	32.8	3.5	1.8	34.6	April	21.9	3.3	1.7	23.6
23	May	32.8	3.5	1.8	34.6	May	21.9	3.3	1.7	23.6
24	June	32.8	3.5	1.8	34.6	June	21.9	3.3	1.7	23.6
25	July	32.8	3.5	1.8	34.6	July	21.9	3.3	1.7	23.6
26	August	32.8	3.5	1.8	34.6	August	21.9	3.3	1.7	23.6
27	September	32.8	3.5	1.8	34.6	September	21.9	3.3	1.7	23.6
28	October	32.8	3.5	1.8	34.6	October	21.9	3.3	1.7	23.6
29	November	32.8	3.5	1.8	34.6	November	21.9	3.3	1.7	23.6
30	December	32.8	3.5	1.8	34.6	December	21.9	3.3	1.7	23.6

Number of Employees

Period Reported: 2012

University Park Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	0.6	0.0	0.0	0.6	January	0.7	0.0	0.0	0.7
3	February	0.6	0.0	0.0	0.6	February	0.7	0.0	0.0	0.7
4	March	0.6	0.0	0.0	0.6	March	0.7	0.0	0.0	0.7
5	April	0.6	0.0	0.0	0.6	April	0.7	0.0	0.0	0.7
6	May	0.6	0.0	0.0	0.6	May	0.7	0.0	0.0	0.7
7	June	0.6	0.0	0.0	0.6	June	0.7	0.0	0.0	0.7
8	July	0.6	0.0	0.0	0.6	July	0.7	0.0	0.0	0.7
9	August	0.6	0.0	0.0	0.6	August	0.7	0.0	0.0	0.7
10	September	0.6	0.0	0.0	0.6	September	0.7	0.0	0.0	0.7
11	October	0.6	0.0	0.0	0.6	October	0.7	0.0	0.0	0.7
12	November	0.6	0.0	0.0	0.6	November	0.7	0.0	0.0	0.7
13	December	0.6	0.0	0.0	0.6	December	0.7	0.0	0.0	0.7
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	1.5	0.1	0.1	1.6	January	0.5	0.6	0.3	0.8
20	February	1.5	0.1	0.1	1.6	February	0.5	0.6	0.3	0.8
21	March	1.5	0.1	0.1	1.6	March	0.5	0.6	0.3	0.8
22	April	1.5	0.1	0.1	1.6	April	0.5	0.6	0.3	0.8
23	May	1.5	0.1	0.1	1.6	May	0.5	0.6	0.3	0.8
24	June	1.5	0.1	0.1	1.6	June	0.5	0.6	0.3	0.8
25	July	1.5	0.1	0.1	1.6	July	0.5	0.6	0.3	0.8
26	August	1.5	0.1	0.1	1.6	August	0.5	0.6	0.3	0.8
27	September	1.5	0.1	0.1	1.6	September	0.5	0.6	0.3	0.8
28	October	1.5	0.1	0.1	1.6	October	0.5	0.6	0.3	0.8
29	November	1.5	0.1	0.1	1.6	November	0.5	0.6	0.3	0.8
30	December	1.5	0.1	0.1	1.6	December	0.5	0.6	0.3	0.8

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)	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	\$ 1,082,815	\$ 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	Pension		184,804	137,716	149,516	152,417					
30	FASB 106 Post Retirement		4,415	4,963	4,285	4,368					
31	Health, Life & Disability Insurance		173,231	167,996	175,748	179,158					
32	Employee Savings Plan - 401(K)		19,103	15,529	12,885	13,135					
33	Employee Training & Education		2,719	573	1,969	2,007					
34											
35	Miscellaneous		<u>4,426</u>	<u>4,215</u>	<u>2,832</u>	<u>2,887</u>					
36			388,697	330,992	347,234	353,971					

Capitalized credit booked to 675860 & 775860

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

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

Employee Benefits

University Park 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	\$ 28,780	\$ 22,955	\$ 59,176	\$ 60,951	\$ 6,148	10.09%	\$ 54,803	89.91%	
2	FASB 106 Post Retirement	All	686	931	1,698	1,747	176	10.09%	1,571	89.91%	
3	Health, Life & Disability Insurance	All	26,513	32,778	45,231	46,588	4,699	10.09%	41,889	89.91%	
4	Employee Savings Plan - 401(k)	All	1,956	2,309	2,333	2,403	242	10.09%	2,161	89.91%	
5	Employee Training & Education	All	-	-	-	-	-	-	-	-	
6											
7											
8	Miscellaneous	All	-	8	-	-	-	-	-	-	
9											
10	Total Cost of all Benefits		\$ 57,934	\$ 58,981	\$ 108,436	\$ 111,689	\$ 11,266	10.09%	\$ 100,424	89.91%	
11											
12	Amount of Expensed Benefits		\$ 53,434	\$ 47,606	\$ 97,403	\$ 100,424					
13											
14	Percentage of Total Benefits Expensed		92.23%	80.71%	89.83%	89.91%					
15											
16	Amount of Capitalized Benefits		\$ 4,500	\$ 11,376	\$ 11,033	\$ 11,266					
17											
18	Percentage of Total Benefits Capitalized		7.77%	19.29%	10.17%	10.09%					
19											
20											
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860, "overheads capitalized".										
24											
25											
26											
27											
28											
29	Pension		2,235	4,427	6,021	6,148					
30	FASB 106 Post Retirement		53	180	173	176					
31	Health, Life & Disability Insurance		2,059	6,322	4,602	4,699					
32	Employee Savings Plan - 401(k)		152	445	237	242					
33	Employee Training & Education		-	-	-	-					
34											
35	Miscellaneous		-	1	-	-					
36			4,500	11,376	11,033	11,266					

Capitalized credit booked to 675860

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.			

Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

University Park Water Division

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

Period Reported: 2009 - 2011

Prior Year (2009) 12 Mo. Actual

Depreciation Expense

													<u>CORPORATE DEPRECIATION</u>		
Line	Account Number (A)	Account Description (B)	Projected Average 12/31/10 Plant Investment (C)	Composite Accrual Rate (D)	Projected 2010 Depreciation Expense (E)	Projected Average 12/31/11 Plant Investment (F)	Composite Accrual Rate (G)	Projected 2011 Depreciation Expense (H)	Projected Average 12/31/12 Plant Investment (I)	Composite Accrual Rate (J)	Unadjusted Projected 2012 Depreciation Expense (K)	Projected Average 12/31/12 Plant Investment (L)	Composite Accrual Rate (M)	Projected 2012 Depreciation Expense (N)	
1		Source of Supply Plant													
2	304	Structures and Improvements	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -				
3	305	Collecting & Impounding Reservoirs	-	1.50%	-	-	1.50%	-	-	1.50%	-				
4	306	Lake, River and Other Intakes	-	1.47%	-	-	1.47%	-	-	1.47%	-				
5	307	Wells and Springs	1,086,744	2.41%	26,191	1,459,484	2.41%	35,174	1,586,984	2.41%	38,246				
6	309	Supply Mains	33,546	1.89%	634	38,546	1.89%	729	48,546	1.89%	918				
7															
8															
9		Pumping Plant													
10	304	Structures and Improvements	213,342	2.47%	5,270	215,274	2.47%	5,317	221,274	2.47%	5,465				
11	310	Power Generating Equipment	219,071	3.33%	7,295	219,071	3.33%	7,295	219,071	3.33%	7,295				
12	311	Electric Pumping Equipment	652,514	4.69%	30,603	652,513	4.69%	30,603	652,513	4.69%	30,603				
13		Water Treatment Plant													
14	304	Structures and Improvements	18,375	2.78%	511	24,375	2.78%	678	30,375	2.78%	844				
15	320	Water Treatment Equipment	328,704	4.41%	14,496	333,160	4.41%	14,692	335,660	4.41%	14,803				
16															
17		Transmission & Dist. Plant													
18	304	Structures and Improvements	2,737	3.50%	96	2,737	3.50%	96	2,737	3.50%	96				
19	330	Dist. Reservoirs & Standpipes	458,353	1.43%	6,554	458,353	1.43%	6,554	458,353	1.43%	6,554				
20	331	T & D Mains	1,232,643	2.03%	25,023	1,341,745	2.03%	27,237	1,411,167	2.03%	28,647				
21	333	Services	859,250	3.17%	27,238	908,587	3.17%	28,802	961,087	3.17%	30,466				
22	334	Meters	868,417	3.56%	30,916	1,036,407	3.56%	36,896	1,191,407	3.56%	42,414				
23	334	Meter Installations	12,437	4.90%	609	12,437	4.90%	609	12,437	4.90%	609				
24	335	Hydrants	597,297	3.68%	21,981	613,052	3.68%	22,560	621,552	3.68%	22,873				
25	339	Other Plant & Misc. Equipment	212,005	3.41%	7,229	211,825	3.41%	7,223	211,825	3.41%	7,223				
26		General Plant													
27	304	Structures and Improvements	-	4.00%	-	-	4.00%	-	-	4.00%	-	70,922	4.00%	2,837	
28	344	Laboratory Equipment	33,152	7.53%	2,496	33,152	7.53%	2,496	33,152	7.53%	2,496				
29	340	Office Furniture	16,425	11.23%	1,844	16,178	11.23%	1,817	16,178	11.23%	1,817	29,773	4.74%	1,411	
30	340	Personal Computers	11,318	12.50%	1,415	14,515	12.50%	1,814	16,515	12.50%	2,064	6,436	12.50%	804	
31	340	PC Software	-	20.00%	-	-	20.00%	-	-	20.00%	-	11,312	20.00%	2,262	
32	340	MainFrame Computers	31,425	12.50%	3,928	31,917	12.50%	3,990	31,917	12.50%	3,990	125,850	12.50%	15,731	
33	340	MainFrame Software	-	12.50%	-	-	12.50%	-	-	12.50%	-	158,755	12.50%	19,844	
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	3,793	5.00%	190	3,793	5.00%	190	3,793	5.00%	190				
37	346	Communication Equipment	119,737	11.78%	14,105	140,237	11.78%	16,520	160,487	11.78%	18,905	1,763	12.50%	220	
38	347	Miscellaneous Equipment	49,792	5.46%	2,719	52,330	5.46%	2,857	52,330	5.46%	2,857				
39	341	Transportation Equipment	62,364	9.05%	5,644	62,364	9.05%	5,644	62,364	9.05%	5,644				
40	343	Tools, Shop and Garage Equip.	10,879	5.04%	548	15,879	5.04%	800	23,379	5.04%	1,178				
41	348	Other Tangible Plant	3,600	3.31%	119	3,600	3.31%	119	3,600	3.31%	119	0		0	
42		Subtotal:	7,137,919		\$ 237,653	\$ 7,901,531		\$ 260,713	\$ 8,368,704		\$ 276,318	\$ 404,811		\$ 43,111	
43															
44		Corporate Assets Allocation of Dep.			28,065			33,010			43,111				
45		Other Adjustments / Timing etc.			(5,489)			(8,816)			(22,773)				
46		TOTAL:	\$ 7,137,919		\$ 260,229	\$ 7,901,531		\$ 284,907	\$ 8,368,704		\$ 296,657				

49 Assumptions used to derive composite depreciation rates: As approved by the ICC in Docket 95-0307, 95-0342 and 00-0337. Corporate Allocation per Schedule B-5p3, column J average depreciable assets.
 50 Above depreciable plant investment is net of non-depreciable Contributions In Aid of Construction.

Period Reported: 2008

Depreciation Expense

Line	Account Number (A)	Account Description (B)	Average 12/31/09 Plant Investment (C)	Composite Accrual Rate (D)	2009 Depreciation Expense (E)
1		Source of Supply Plant			
2	304	Structures and Improvements		0.00%	\$ -
3	305	Collecting & Impounding Reservoirs	-	1.50%	-
4	306	Lake, River and Other Intakes	-	1.47%	-
5	307	Wells and Springs	819,002	2.41%	19,738
6	309	Supply Mains	33,549	1.89%	634
7					
8					
9		Pumping Plant			
10	304	Structures and Improvements	207,391	2.47%	5,123
11	310	Power Generating Equipment	219,070	3.33%	7,295
12	311	Electric Pumping Equipment	652,513	4.69%	30,603
13		Water Treatment Plant			
14	304	Structures and Improvements	3,570	2.78%	99
15	320	Water Treatment Equipment	309,742	4.41%	13,660
16					
17		Transmission & Dist. Plant			
18	304	Structures and Improvements	21,113	3.50%	739
19	330	Dist. Reservoirs & Standpipes	458,350	1.43%	6,554
20	331	T & D Mains	1,093,848	2.03%	22,205
21	333	Services	804,283	3.17%	25,496
22	334	Meters	806,253	3.56%	28,703
23	334	Meter Installations	12,436	4.90%	609
24	335	Hydrants	548,659	3.68%	20,191
25	339	Other Plant & Misc. Equipment	209,188	3.41%	7,133
26		General Plant			
27	304	Structures and Improvements	-	4.00%	-
28	344	Laboratory Equipment	33,152	7.53%	2,496
29	340	Office Furniture	16,178	11.23%	1,817
30	340	Personal Computers	8,629	12.50%	1,079
31	340	PC Software	-	20.00%	-
32	340	MainFrame Computers	28,289	12.50%	3,536
33	340	MainFrame Software	-	12.50%	-
34	340	Other Machinery & Equipment	-	5.00%	-
35	342	Stores Equipment	-	3.28%	-
36	345	Power Operated Equipment	3,792	5.00%	190
37	346	Communication Equipment	9,832	11.78%	1,158
38	347	Miscellaneous Equipment	47,108	5.46%	2,572
39	341	Transportation Equipment	62,364	9.05%	5,644
40	343	Tools, Shop and Garage Equip.	10,879	5.04%	548
41	348	Other Tangible Plant	3,600	3.31%	119
42		Subtotal:	6,422,792		\$ 207,941
43					
44		Corporate Assets Allocation of Dep.	-		20,234
45		Other Adjustments			6
46		TOTAL:	\$ 6,422,792		\$ 228,182
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 - University Park Water Division

<u>Line</u>	<u>Date of Transaction (A)</u>	<u>Affiliated Company (B)</u>	<u>Service & Sundry Exp. (C)</u>
1	2012	Aqua America, Inc.	\$ 51,933
2			
3			
4			
5			
6			
7	2011	Aqua America, Inc.	\$ 47,212
8			
9			
10			
11			
12			
13	2010	Aqua America, Inc.	\$ 44,514
14			
15			
16			
17			
18			
19	2009	Aqua America, Inc.	\$ 34,911
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 - University Park 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	\$ -	N/A	\$ -
2		642	Rental of Equipment	3,435	N/A	3,435
3						
4						
5						
6						
7						
8	2010	641	Office Building	-	N/A	-
9		642	Rental of Equipment	1,517	N/A	1,517
10						
11						
12						
13						
14						
15	2011	641	Office Building	-	N/A	-
16		642	Rental of Equipment	3,000	N/A	3,000
17						
18						
19						
20						
21						
22	2012	641	Office Building	-	N/A	-
23		642	Rental of Equipment	3,090	N/A	3,090
24						

Major Maintenance Projects - University Park Water Division

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

<u>Line</u>	<u>Year</u> (A)	<u>Function</u> (B)	<u>Description of Project:</u> \$500,000 or 1% of Total O & M Function (C)	<u>Facility</u> (D)	<u>Project Dates</u> (E)	<u>Total Project Cost</u> (F)	<u>Amount Expensed in Test Year</u> (G)	<u>Amount Expensed in Prior Year</u> (H)	<u>ICC Exp. Account Number</u> (I)	<u>Date of Last Maintenance on Facility</u> (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							

Insurance Expense - Total Company

Insurance Policies:

Line	Year (A)	Name of Carrier (B)	Type of Policy (C)	Amount of Coverage (D)	Annual Premium (E)	Deductibles (F)	Claims (G)	
1	2008	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit.	\$ 81,301	\$100,000	See WP-C17 p 1	
2		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	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 Risk	\$15M aggregate	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
6		Factory Mutual Insurance Company	Property & Other	Loss limit \$500M with various sublimits	117,583	\$100,000	-	
7					-	-	-	
8		Various	Other	Various	-	-	-	
9					-	-	-	
10	Total				<u>\$ 537,145</u>			
11								
12	2010	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit.	74,735	\$100,000	See WP-C17 p 2	
13		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	308,089	\$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	84,540	\$250,000	-	
16		Zurich American Insurance Company	Executive Risk	\$15M aggregate	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
17		Factory Mutual Insurance Company	Property & Other	Loss limit \$500M with various sublimits	113,089	\$100,000	-	
18					-	-	-	
19		Various	Other	Various	-	-	-	
20					-	-	-	
21	Total				<u>\$ 581,463</u>			
22								
23	2011	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit.	85,898	\$100,000	N/A	
24		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	378,742	\$250,000	-	
25		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
26		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	57,249	\$250,000	-	
27		Zurich American Insurance Company	Executive Risk	\$15M aggregate	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
28		Factory Mutual Insurance Company	Property & Other	Loss limit \$500M with various sublimits	113,133	\$100,000	-	
29					-	-	-	
30		Various	Other	Various	-	-	-	
31					-	-	-	
32	Total				<u>\$ 633,120</u>			
33								
34	2012	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit.	88,982	\$100,000	N/A	
35		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	388,044	\$250,000	-	
36		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
37		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	58,968	\$500,000	-	
38		Zurich American Insurance Company	Executive Risk	\$15M aggregate	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
39		Factory Mutual Insurance Company	Property & Other	Loss limit \$500M with various sublimits	118,527	\$100,000	-	
40					-	-	-	
41		Various	Other	Various	-	-	-	
42					-	-	-	
43	Total				<u>\$ 652,499</u>			
44								
45	Description of any Self Insurance -- There is no Self Insurance other than deductibles.							

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

Insurance Expense - University Park 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	\$ 2,258	See note	See note
2	-	-	General Liability	-	9,204	-	-
3	-	-	Umbrella	-	-	-	-
4	-	-	Workers Comp.	-	1,363	-	-
5	-	-	Executive Risk	-	-	-	-
6	-	-	Property & Other	-	4,197	-	-
7	-	-	Other	-	-	-	-
8	-	-	Well/Fiduciary/Flood	-	-	-	-
9							
10	Total				<u>\$ 17,022</u>		
11							
12	2010	See note	Vehicle	See note	\$ 2,412	See note	See note
13	-	-	General Liability	-	9,963	-	-
14	-	-	Umbrella	-	-	-	-
15	-	-	Workers Comp.	-	1,721	-	-
16	-	-	Executive Risk	-	-	-	-
17	-	-	Property & Other	-	4,258	-	-
18	-	-	Other	-	-	-	-
19	-	-	Well/Fiduciary/Flood	-	-	-	-
20							
21	Total				<u>\$ 18,354</u>		
22							
23	2011	See note	Vehicle	See note	\$ 2,890	See note	See note
24	-	-	General Liability	-	12,659	-	-
25	-	-	Umbrella	-	-	-	-
26	-	-	Workers Comp.	-	2,285	-	-
27	-	-	Executive Risk	-	-	-	-
28	-	-	Property & Other	-	4,050	-	-
29	-	-	Other	-	-	-	-
30	-	-	Well/Fiduciary/Flood	-	-	-	-
31							
32	Total				<u>\$ 21,885</u>		
33							
34	2012	See note	Vehicle	See note	\$ 2,976	See note	See note
35	-	-	General Liability	-	13,039	-	-
36	-	-	Umbrella	-	-	-	-
37	-	-	Workers Comp.	-	2,354	-	-
38	-	-	Executive Risk	-	-	-	-
39	-	-	Property & Other	-	4,172	-	-
40	-	-	Other	-	-	-	-
41	-	-	Well/Fiduciary/Flood	-	-	-	-
42							
43	Total				<u>\$ 22,541</u>		
44							

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

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

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

Taxes Other Than Income Taxes - Total Company

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

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

Taxes Other Than Income Taxes - University Park 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	\$ 52,955				\$ 52,955
2		FUTA	173				173
3		FICA	12,929				12,929
4		SUTA	518				518
5		Franchise Taxes	-				-
6		Ill. Invested Cap. Tax	34,345				34,345
7		Misc. Other Tax	-				-
8	Total		100,921				100,921
9							
10	2010	Real Estate Taxes	\$ 64,348				\$ 64,348
11		FUTA	179				179
12		FICA	13,074				13,074
13		SUTA	634				634
14		Franchise Taxes	-				-
15		Ill. Invested Cap. Tax	41,932				41,932
16		Misc. Other Tax	-				-
17	Total		120,167				120,167
18							
19	2011	Real Estate Taxes	\$ 64,542				\$ 64,542
20		FUTA	218				218
21		FICA	17,487				17,487
22		SUTA	844				844
23		Franchise Taxes	-				-
24		Ill. Invested Cap. Tax	44,020				44,020
25		Misc. Other Tax	-				-
26	Total		127,113				127,113
27							
28	2012	Real Estate Taxes	\$ 66,479				\$ 66,479
29		FUTA	225				225
30		FICA	18,012				18,012
31		SUTA	869				869
32		Franchise Taxes	-				-
33		Ill. Invested Cap. Tax	45,341				45,341
34		Misc. Other Tax	-				-
35	Total		130,926				130,926

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 - University Park 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	Will County in IL	\$ 52,955	408-110
2		(University Park Water)		
3				
4				
5				
6	2010	Will County in IL	\$ 64,348	408-110
7		(University Park Water)		
8				
9				
10				
11	2011	Will County in IL	\$ 64,542	408-110
12		(University Park Water)		
13				
14				
15				
16	2012	Will County in IL	\$ 66,479	408-110
17		(University Park Water)		

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

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

Line	Year (A)	Description and Location of Tax (B)	Taxing Authority (C)	Effective Tax Rate (D)	Basis (E)	Total Tax Assessed (F)	Amt. Passed to Customers (G)	Amount Charged to Op. Expenses (H)	ICC Account (I)	Foregone Discounts, Coll./acct Fees (J)	Explanation of Column J (K)
1	2009	Franchise Tax	State of Illinois	0.001	Illinois Capital	45,046	0	45,046	408	-	N/A
2		Franchise Tax	Village of Philo	0.06	Revenue	28,644	In Base Rates	28,644	408	-	N/A
3		Franchise Tax	Village of Aroma Park	0.01	Revenue	1,017	In Base Rates	1,017	408	-	N/A
4		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	924	In Base Rates	924	408	-	N/A
5		Franchise Tax	City of Kankakee	0.01	Revenue	<u>53,996</u>	In Base Rates	<u>53,996</u>	408	-	N/A
6						\$ 129,627		\$ 129,627			
7											
8											
9											
10											
11	2010	Franchise Tax	State of Illinois	0.001	Illinois Capital	45,046	0	45,046	408	-	N/A
12		Franchise Tax	Village of Philo	0.06	Revenue	27,861	In Base Rates	27,861	408	-	N/A
13		Franchise Tax	Village of Aroma Park	0.01	Revenue	1,050	In Base Rates	1,050	408	-	N/A
14		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	932	In Base Rates	932	408	-	N/A
15		Franchise Tax	City of Kankakee	0.01	Revenue	<u>54,984</u>	In Base Rates	<u>54,984</u>	408	-	N/A
16						\$ 129,873		\$ 129,873			
17											
18											
19											
20											
21	2011	Franchise Tax	State of Illinois	0.001	Illinois Capital	46,000	0	46,000	408	-	N/A
22		Franchise Tax	Village of Philo	0.06	Revenue	30,810	In Base Rates	30,810	408	-	N/A
23		Franchise Tax	Village of Aroma Park	0.01	Revenue	6,174	In Base Rates	6,174	408	-	N/A
24		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	903	In Base Rates	903	408	-	N/A
25		Franchise Tax	City of Kankakee	0.01	Revenue	<u>62,557</u>	In Base Rates	<u>62,557</u>	408	-	N/A
26						\$ 146,444		\$ 146,444			
27											
28											
29											
30											
31	2012	Franchise Tax	State of Illinois	0.001	Illinois Capital	47,380	0	47,380	408	-	N/A
32		Franchise Tax	Village of Philo	0.06	Revenue	31,735	In Base Rates	31,735	408	-	N/A
33		Franchise Tax	Village of Aroma Park	0.01	Revenue	6,359	In Base Rates	6,359	408	-	N/A
34		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	930	In Base Rates	930	408	-	N/A
35		Franchise Tax	City of Kankakee	0.01	Revenue	<u>64,434</u>	In Base Rates	<u>64,434</u>	408	-	N/A
36						\$ 150,838		\$ 150,838			

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

Local Taxes, Municipal Taxes, and Franchise Taxes - University Park Water Division

Line	Year (A)	Description and Location of Tax (B)	Taxing Authority (C)	Effective Tax Rate (D)	Basis (E)	Total Tax Assessed (F)	Am't. Passed to Customers (G)	Amount Charged to Op. Expenses (H)	ICC Account (I)	Foregone Discounts, Coll./acct Fees (J)	Explanation of Column J (K)
1	2009	Franchise Tax			Revenue	-	In Base Rates	-	408	\$ -	N/A
2		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
3		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
4						\$ -		\$ -			
5											
6											
7	2010	Franchise Tax			Revenue	-	In Base Rates	-	408	\$ -	N/A
8		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
9		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
10						\$ -		\$ -			
11											
12											
13	2011	Franchise Tax			Revenue	-	In Base Rates	-	408	\$ -	N/A
14		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
15		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
16						\$ -		\$ -			
17											
18											
19	2012	Franchise Tax			Revenue	\$ -	In Base Rates	-	408	\$ -	N/A
20		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
21		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
22						\$ -		\$ -			

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

Period Reported: 2012

Local Taxes, Municipal Taxes, and Franchise Taxes - University Park 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	\$ 66,479
2	Franchise Taxes on C-20 page 2	-
3		-
4	Total	<u>66,479</u>
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	19,106
8	Invested Capital Tax on C-18	45,341
9	Misc. Other Tax on C-18	-
10		
11		
12		
13		
14		
15		
16		<u>-</u>
17		
18	Sub-Total	130,926
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	<u>\$ 130,926</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	\$ 8,652	NONE
2			Postage	27,068	1,112	
3			Dues	70,328	1,854	
4			Charitable Contributions	68,474	494	
5			Intra Co. Clearing (Admin. Alloc.)	-	48,259	
6				-	-	
7			Bank and Trustee Fees	54,755	-	
8			Capitalized Benefits	(952,992)	(29,831)	
9			Miscellaneous Other	117,358	(64,092)	
10		Total:	\$ (407,732)	\$ (33,552)		
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 - University Park 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	\$ 6,137	\$ 5,839	\$ 6,600	\$ 6,667
2						
3	471	Misc. Service Revenues	32,499	25,503	25,680	25,940
4	471	QIPS Revenue	-	-	-	-
5	472	Rents from Water Property	-	-	12,000	12,000
6	474	Other Water Revenues	17,858	12,850	15,480	15,637
7	466	Other Systems Revenues	-	-	-	-
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	\$ 56,494	\$ 44,192	\$ 59,760	\$ 60,244

AQUA ILLINOIS, INC.
 University Park Water Division
 Rate Case Docket No. 11-

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

Legal Expense and Reserves - Total Company

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

Reserve for Outstanding Lawsuits, Claims, etc.

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

Legal Expense and Reserves - University Park Water Division

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

Reserve for Outstanding Lawsuits, Claims, etc.

Line	Year (A)	Account or Subaccount # (B)	Description of Reserve (C)	Balance at Beginning of Year (D)	Additions to Reserve (E)	Amounts Charged to Legal Expense (F)	Other (G)	Balance at End of Year (H)
1	2012	Proj.	None			\$ 12,360		
2								
3								
4								
5	2011	Proj.	None			12,000		
6								
7								
8								
9	2010	Proj.	None			23,808		
10								
11								
12								
13	2009		None			59,578		

Period Reported: 2012

Add-On Taxes

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

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

Amortization of Deferred Charges - Total Company

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

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

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

Amortization of Deferred Charges - University Park 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	Jan 03-Aug 06 *	10 Years *	None	\$ 256,491	\$ 213,598
2	Rate Case				-	-
3	Intake Cleaning	N/A	N/A	None	-	-
4	Total				\$ 256,491	\$ 213,598
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	\$ 170,704	\$ 134,678	\$ 98,652		
12	Rate Case	3,123	62,450	62,450		
13	Intake Cleaning	-	-	-		
14	Total	\$ 173,827	\$ 197,128	\$ 161,102		
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	\$ 42,893	\$ 42,894	\$ 36,026	\$ 36,026	
23	Rate Case	-	-	-	-	- 2012 Excludes rate case adjustment
24	Intake Cleaning	-	-	-	-	
25	Total	\$ 42,893	\$ 42,894	\$ 36,026	\$ 36,026	
26						
27						

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

Period Reported: 2012

Competitive Services

<u>Line</u>		
1	Description:	N/A for University Park 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 University Park Water Division	N/A