

**Aqua Illinois, Inc.**

**Willowbrook 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	\$ 662,516	\$ -	\$ 662,516	\$ 326,958	\$ 989,474
2							
3	600 - 675 Oper. and Maint. Expense	19,376,781	384,145	6,418	390,563	1,178	391,741
4	403 Depreciation Expense	8,610,420	135,431	(1,213)	134,218		134,218
5	406 Amort. of Util Plant Acq. Ad	(45,062)	-	-	-		-
6	407 Amortization Expense	260,276	10,747	-	10,747		10,747
7	408.1 Taxes Other Than Income	3,033,071	61,030	-	61,030		61,030
8	409.1 Income Taxes:						
9	- Federal	3,537,830	2,827	(11,425)	(8,598)	103,191	94,592
10	- State	805,025	1,001	(3,579)	(2,579)	30,949	28,370
11	412 Amortization of I. T. C.	(74,452)	(912)	-	(912)		(912)
12	Total Operating Expenses	35,503,888	594,269	(9,799)	584,469	135,318	719,787
13							
14	Utility Operating Income	\$ 11,081,131	\$ 68,247	\$ 9,799	\$ 78,047	\$ 191,640	\$ 269,687
15							
16	Rate Base	\$ 160,236,984	\$ 3,019,129	\$ 8,275	\$ 3,027,404	\$ -	\$ 3,027,404
17							
18	Rate of Return	6.92%	2.26%		2.58%		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	\$ -	\$ 326,958	\$ 326,958	\$ (23,868)	\$ (106,081)	\$ 197,008	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	6,418	-	6,418	(469)	(2,082)	(3,867)	C - 2.2
18	670	Bad Debt Expense	-	1,178	1,178	(86)	(382)	(710)	C - 2.3
19	675	Miscellaneous Expense	-	-	-	-	-	-	
20		SUB-TOTAL O&M	6,418	1,178	7,596	(555)	(2,465)	(4,577)	
21	403	Depreciation	(1,213)	-	(1,213)	89	394	731	C - 2.4
24	408	Taxes Other Than Income	-	-	-	-	-	-	
25		TOTAL EXPENSES (Excluding Income Tax)	5,205	1,178	6,383	(466)	(2,071)	(3,846)	
26									
27	409 - 411	Income Taxes - Federal	(11,425)	103,191	91,766		(104,010)	12,245	C - 2.5
28	409 - 411	State	(3,579)	30,949	27,370	(23,402)		(3,968)	C - 2.5
29									
31		Net Operating income	\$ 9,799	\$ 191,640	\$ 201,439	\$ -	\$ -	\$ 201,439	

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	\$ 479,420	\$ 238,523	\$ 717,943
2				
3	Metered Commercial	15,980	7,950	23,930
4				
5	Metered Industrial	-	-	-
6				
7	Multiple Family Dwellings	-	-	-
8				
9	Sales to Other Utilities	95,090	47,310	142,400
10	Sub-total - Tariff Revenues	\$ 590,490	\$ 293,783	\$ 884,273
11				
12	Public Fire Protection	54,539	27,134	81,673
13	Private Fire Protection	-	-	-
14				
15	Other Revenue	17,486	6,041	23,527
16				
17		-	-	-
18				
19	<b>TOTAL</b>	<b>\$ 662,515</b>	<b>\$ 326,959</b>	<b>\$ 989,474</b>

Period Reported: 2012

### Detailed Adjustments to Operating Income

<u>Operating Revenues</u>		UNADJUSTED	ADJUSTMENT	ADJUSTED
Line	Rate Classification (A)	PRESENT RATES (B)	TO PRESENT (C)	PRESENT RATES (To C-2.1 p1) (D)
1	Residential	\$ 479,420		\$ 479,420
2				
3	Commercial	15,980		15,980
4				
5	Industrial	-		-
6				
7	Multiple Family Dwellings	-		-
8				
9	Sales to Other Utilities	<u>95,090</u>		<u>95,090</u>
10				
11	Total:	590,490	-	590,490
12				
13				
14	Public Fire	54,539	-	54,539
15				
16	Private Fire	<u>-</u>		<u>-</u>
17				
18	Total Fire:	54,539	-	54,539
19				
20				
21	<u>Other Revenue</u>			
22	Late Payment Fees	12,143		12,143
23	Misc. Service Revenues	5,343		5,343
24	Rents from Water Property	-		-
25	Other Water Revenues	<u>-</u>		<u>-</u>
26				
27	Total Other:	17,486	-	17,486
28				
29				
30	TOTAL	\$ 662,515	\$ -	\$ 662,515

Period Reported: 2012

## Detailed Adjustments to Operating Income

Line

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1	<b><u>Regulatory Commission Expense Amortization - Account 666</u></b>	
2		
3	An adjustment is made to reflect a four year amortization of rate case expense. The amount shown	
4	below represents costs for the Willowbrook Water Division (see also Schedule C - 10 & C - 10.1).	
5		
6		
7		
8		
9	Outside Consultants / Witnesses	\$ 8,380
10		
11	Outside Legal Services	5,180
12		
13	Other Expenses	<u>12,113</u>
14		
15	Sub-total	\$ 25,674
16		
17	Amortization of Prior Rate Case Expense	
18		<u>-</u>
19		
20	Total Rate Case Cost to be Amortized	\$ 25,674
21		
22		
23	Amortization Period (4 Years)	<u>4</u>
24		
25		
26	Pro Forma Annual Rate Case Amortization Expense	\$ 6,418
27		
28		
29	2012 Forecast	<u>0</u>
30		
31		
32		
33	Pro Forma Adjustment	<u>\$ 6,418</u> (WP-C1, line 17)

Period Reported: 2012

## Detailed Adjustments to Operating Income

Line

1	<b><u>Bad Debt Expense</u></b>	
2		
3	Bad debt expense is adjusted based upon pro forma revenues at present and proposed rates.	
4		
5		
6	Adjustment at Present Rates:	
7		
8		
9	Unadjusted Jurisdictional Balance at Present Rates	\$ 662,515
10	Pro Forma Revenues at Present Rates	\$ 662,515
11	Percentage Increase	0.00%
12		
13		
14	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$ 2,387
15	% Metered Revenue Increase from Above	<u>0.00%</u>
16	Pro Forma Bad Debt Expense at Present Rates	\$ 2,387
17	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	<u>\$ 2,387</u>
18	Pro Forma Present Adjustment	<u>\$ -</u> (WP-C1, line 18)
19		
20		
21	Adjustment at Proposed Rates:	
22		
23		
24	Pro Forma Revenue at Present Rates	\$ 662,515
25	Pro Forma Revenue at Proposed Rates	\$ 989,474
26	Percentage Increase	49.35%
27		
28		
29	Pro Forma Bad Debt Expense at Present Rates	\$ 2,387
30	% Revenue Increase from Above	<u>49.35%</u>
31	Pro Forma Bad Debt Expense at Proposed Rates	\$ 3,564
32	Pro Forma Bad Debt Expense at Present Rates	<u>2,387</u>
33		
34		
35	<b>Pro Forma Proposed Adjustment</b>	<b><u>\$ 1,178</u></b> (WP-C1, line 18)



Period Reported: 2012

### Detailed Adjustments to Operating Income

Line

1 **Income Taxes**

2  
3  
4  
5  
6  
7  
8  
9

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

<u>Tax Item</u>	<u>Unadjusted at Present</u>	<u>Adjustment</u>	<u>Test Year at Present</u>	<u>Adjustment</u>	<u>ProForma at Proposed</u>	
Federal Income Tax	\$ 2,827	\$ (11,425)	\$ (8,598)	\$ 103,191	\$ 94,592	(WP-C1, line 28)
State Income Tax	\$ 1,001	\$ (3,579)	\$ (2,579)	\$ 30,949	\$ 28,370	(WP-C1, line 29)
22 <b>Unadjusted Present, Pro Forma Present and Proposed Calculations are reflected on C - 5.</b>						

### Sales Statistics - Total Company

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

#### Historical - All Under Commission Jurisdiction

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

#### Projected - All Under Commission Jurisdiction

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

**Sales Statistics - Willowbrook 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	\$ 375,548	99.2	\$ 361,575	90.0	\$ 391,550	89.8	\$ 361,516	77.4
2	Commercial - Metered	9,943	5.0	11,422	5.9	4,173	6.4	20,952	10.3
3	Industrial - Metered	-	-	-	-	-	-	-	-
4	Multiple Family Dwellings	-	-	-	-	-	-	-	-
5	Sales to Other Utilities	44,188	-	68,666	42.8	60,335	32.5	70,300	36.4
6	Public Fire Protection	8,007	-	8,285	-	8,345	-	22,843	-
7	Private Fire Protection	-	-	-	-	-	-	-	-
8	All Other Operating Revenue	5,932	-	6,361	-	7,311	-	16,046	-
9									
10	Total:	\$ 443,617	104.2	\$ 456,309	138.7	\$ 471,714	128.7	\$ 491,657	124.1

**Projected - All Under Commission Jurisdiction**

Line	Customer Classification (A)	2009 Revenues (B)	2009 (mg) Sales Volume (C)	2010 Revenues (D)	2010 (mg) Sales Volume (E)	2011 Revenues (F)	2011 (mg) Sales Volume (G)	2012 Revenues (H)	2012 (mg) Sales Volume (I)
19	Residential - Metered & Unmetered	\$ 447,201	76.1	\$ 439,987	74.7	\$ 472,664	79.8	\$ 479,420	80.8
20	Commercial - Metered	13,367	5.4	15,980	6.0	15,980	6.0	15,980	6.0
21	Industrial - Metered	-	-	-	-	-	-	-	-
22	Multiple Family Dwellings	-	-	-	-	-	-	-	-
23	Sales to Other Utilities	120,058	53.0	95,090	44.5	95,090	44.5	95,090	44.5
24	Public Fire Protection	50,226	-	49,919	-	53,699	-	54,539	-
25	Private Fire Protection	-	-	-	-	-	-	-	-
26	All Other Operating Revenue	15,932	-	16,078	-	17,280	-	17,486	-
27									
28	Total:	\$ 646,786	134.5	\$ 617,054	125.3	\$ 654,714	130.4	\$ 662,516	131.4

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		<b>NET INCOME</b>	<b>\$(4,911,075)</b>	<b>\$10,857,858</b>	<b>\$ 5,946,784</b>	<b>\$(5,166,995)</b>	<b>\$ 11,977,865</b>	<b>\$ 6,810,870</b>	<b>\$(5,373,675)</b>	<b>\$ 12,153,730</b>	<b>\$ 6,780,055</b>

\* 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	801	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	\$ 5,807,874	\$(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		\$ 811,930	\$ 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		<b>NET INCOME</b>	<b>\$(4,592,663)</b>	<b>\$ 11,442,537</b>	<b>\$ 6,849,873</b>	<b>\$(4,832,207)</b>	<b>\$ 11,041,209</b>	<b>\$ 6,209,002</b>	<b>\$(4,674,108)</b>	<b>\$ 10,672,308</b>	<b>\$ 5,998,201</b>

\* 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 - Willowbrook 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		\$ 617,054	\$ 617,054		\$ 654,714	\$ 654,714		\$ 682,518	\$ 682,518
2	601	Salaries & Wages, Employees	95,065		95,065	106,261		106,261	110,512		110,512
3	603	Salaries & Wages, Officers	4,179		4,179	7,024		7,024	7,305		7,305
4	604	Employee Pensions & Benefits		21,560	21,560		52,540	52,540		54,116	54,116
5	615 & 616	Purchased Power & Fuel for Power Prod.		45,139	45,139		50,269	50,269		50,868	50,868
6	618	Chemicals		15,859	15,859		17,113	17,113		17,627	17,627
7	620	Materials & Supplies		12,281	12,281		12,000	12,000		12,360	12,360
8	631	Contractual Services - Engineering									
9	632	Contractual Services - Accounting		1,189	1,189		1,611	1,611		1,660	1,660
10	633	Contractual Services - Legal									
11	634	Contractual Services - Management		18,411	18,411		20,085	20,085		22,094	22,094
12	635 & 636	Contractual Services - Other		80,634	80,634		80,232	80,232		82,639	82,639
13	641 - 642	Lease Expense		30	30						
14	650	Transportation Expense		7,925	7,925		9,432	9,432		9,715	9,715
15	656 - 659	Insurance Expense		10,344	10,344		12,331	12,331		12,701	12,701
16	666 & 667	Regulatory Commission Exp. Amortization									
17	670	Bad Debt Expense		2,976	2,976		2,375	2,375		2,387	2,387
18	675	Miscellaneous Expense		6,259	6,259		328	328		162	162
19		O & M Expenses	99,244	222,608	321,852	113,285	258,318	371,603	117,816	266,329	384,145
20	403	Depreciation Expense		131,958	131,958		133,049	133,049		135,431	135,431
21	406	Amortization of Utility Plant Acquisition Adjust.									
22	407	Amortization Expense		10,747	10,747		10,747	10,747		10,747	10,747
23	408	Taxes Other Than Income		51,745	51,745		59,253	59,253		61,030	61,030
24	409	Income Taxes - Current Federal		15,107	15,107		5,442	5,442		2,827	2,827
25	409	Income Taxes - Current State		3,458	3,458		1,598	1,598		1,001	1,001
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		(912)	(912)		(912)	(912)		(912)	(912)
30	412	Amortization of I. T. C. - State									
31		Utility Operating Expenses	\$ 99,244	\$ 434,712	\$ 533,956	\$ 113,285	\$ 467,494	\$ 580,779	\$ 117,816	\$ 478,452	\$ 584,269
32		Utility Operating Income	\$ (99,244)	\$ 182,341	\$ 83,097	\$ (113,285)	\$ 187,220	\$ 73,935	\$ (117,816)	\$ 186,064	\$ 68,247
33		Gains (Losses) from Disposition of Utility Property (Net)									
34	414	Total Utility Operating Income	\$ (99,244)	\$ 182,341	\$ 83,097	\$ (113,285)	\$ 187,220	\$ 73,935	\$ (117,816)	\$ 186,064	\$ 68,247
35		<u>Other Income and Deductions:</u>									
36		Interest and Dividend Income									
37	419	Allowance for Funds Used During Construction									
38	420	Non-Utility Income		40,330	40,330		40,355	40,355		40,355	40,355
39	421	Miscellaneous Non-Utility Expenses		(624)	(624)		(1,076)	(1,076)		(1,076)	(1,076)
40	426	Non-Operating Income Taxes									
41	409	Total Other Income and Deductions		\$ 39,706	\$ 39,706	\$ -	\$ 39,279	\$ 39,279	\$ -	\$ 39,279	\$ 39,279
42		<u>Debt Expense:</u>									
43		Interest Expense		90,497	90,497		93,259	93,259		92,542	92,542
44	427	Amortization of Debt Discount and Expense		3,306	3,306		3,414	3,414		3,414	3,414
45	428	Amortization of Premium on Debt		755	755		779	779		779	779
46	429	Total Debt Expense		\$ 94,558	\$ 94,558	\$ -	\$ 97,452	\$ 97,452	\$ -	\$ 96,735	\$ 96,735
47		NET INCOME (LOSS)	\$ (99,244)	\$ 127,489	\$ 28,245	\$ (113,285)	\$ 129,046	\$ 15,761	\$ (117,816)	\$ 128,808	\$ 10,791

Period Reported: 2007 - 2009

**Comparative Operating Income Statements for Prior Years and the Test Year - Willowbrook 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		\$ 471,714	\$ 471,714		\$ 491,657	\$ 491,657		\$ 646,786	\$ 646,786
2	601	Salaries & Wages, Employees	61,050		61,050	47,832		47,832	56,253		56,253
3	603	Salaries & Wages, Officers	4,919		4,919	4,842		4,842	4,100		4,100
4	604	Employee Pensions & Benefits		24,763	24,763		21,340	21,340		32,815	32,815
5	615 & 616	Purchased Power & Fuel for Power Prod.		35,607	35,607		44,189	44,189		46,989	46,989
6	618	Chemicals		18,350	18,350		14,953	14,953		15,704	15,704
7	620	Materials & Supplies		4,505	4,505		10,176	10,176		11,359	11,359
8	631	Contractual Services - Engineering		-	-		-	-		-	-
9	632	Contractual Services - Accounting		1,878	1,878		1,539	1,539		1,209	1,209
10	633	Contractual Services - Legal		(59)	(59)		-	-		-	-
11	634	Contractual Services - Management		19,112	19,112		14,565	14,565		14,412	14,412
12	635 & 636	Contractual Services - Other		73,436	73,436		62,526	62,526		71,087	71,087
13	641 - 642	Lease Expense		-	-		732	732		-	-
14	650	Transportation Expense		12,237	12,237		10,621	10,621		6,101	6,101
15	656 - 659	Insurance Expense		9,979	9,979		6,848	6,848		9,836	9,836
16	666 & 667	Regulatory Commission Exp. Amortization		-	-		-	-		-	-
17	670	Bad Debt Expense		(4,732)	(4,732)		6,186	6,186		2,371	2,371
18	675	Miscellaneous Expense		15,179	15,179		18,782	18,782		(10,528)	(10,528)
19		O & M Expenses	65,969	210,255	276,224	52,674	212,456	265,130	60,354	201,355	261,708
20	403	Depreciation Expense		55,275	55,275		85,086	85,086		123,314	123,314
21	406	Amortization of Utility Plant Acquisition Adjust.		-	-		-	-		-	-
22	407	Amortization Expense		1,792	1,792		10,747	10,747		10,747	10,747
23	408	Taxes Other Than Income		48,333	48,333		53,889	53,889		48,654	48,654
24	409	Income Taxes - Current Federal		15,634	15,634		20,595	20,595		48,280	48,280
25	409	Income Taxes - Current State		3,963	3,963		564	564		10,906	10,906
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		(912)	(912)		(912)	(912)		(912)	(912)
30	412	Amortization of I. T. C. - State		-	-		-	-		-	-
31		Utility Operating Expenses	\$ 65,969	\$ 334,341	\$ 400,310	\$ 52,674	\$ 382,425	\$ 435,099	\$ 60,354	\$ 442,345	\$ 502,698
32		Utility Operating Income	\$ (65,969)	\$ 137,374	\$ 71,405	\$ (52,674)	\$ 109,231	\$ 56,558	\$ (60,354)	\$ 204,441	\$ 144,088
33		Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34	414	Total Utility Operating Income	\$ (65,969)	\$ 137,374	\$ 71,405	(52,674)	109,231	56,558	(60,354)	204,441	144,088
35		<u>Other Income and Deductions:</u>									
36	419	Interest and Dividend Income		-	-		-	-		-	-
37	420	Allowance for Funds Used During Construction		-	-		-	-		215	215
38	421	Non-Utility Income		40,330	40,330		40,330	40,330		40,330	40,330
39	426	Miscellaneous Non-Utility Expenses		(1,777)	(1,777)		(605)	(605)		(450)	(450)
40	409	Non-Operating Income Taxes		-	-		-	-		-	-
41		Total Other Income and Deductions		\$ 38,553	\$ 38,553	\$ -	\$ 39,725	\$ 39,725	\$ -	\$ 40,095	\$ 40,095
42		<u>Debt Expense:</u>									
43	427	Interest Expense		71,753	71,753		103,631	103,631		90,525	90,525
44	428	Amortization of Debt Discount and Expense		2,719	2,719		3,519	3,519		3,290	3,290
45	429	Amortization of Premium on Debt		781	781		796	796		751	751
46		Total Debt Expense		\$ 75,253	\$ 75,253	\$ -	\$ 107,947	\$ 107,947	\$ -	\$ 94,567	\$ 94,567
47		NET INCOME (LOSS)	\$ (65,969)	\$ 100,674	\$ 34,705	\$ (52,674)	\$ 41,010	\$ (11,664)	\$ (60,354)	\$ 149,970	\$ 89,616

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)	\$ 68,247	\$ 78,047	\$ 269,687
2	Less: Synchronized Interest Expense (C - 5.4)	(96,735)	(93,385)	(93,385)
3	Add: Income Taxes - net of ITC Amort.	2,915	(12,089)	122,051
4	Net Income Before Income Taxes	(25,572)	(27,428)	298,352
5	<b>Income Tax Calculation:</b>			
6	Net Income Before Income Taxes	(25,572)	(27,428)	298,352
7	Permanent Differences:			
8	50% Employee Expense	282	282	282
9				
10	Total	282	282	282
11	Timing Differences:			
12	Excess tax Depreciation	(142,832)	(144,045)	(144,045)
13	Pension Expense - FASB 87	-	-	-
14	OPEB Expense - FASB 106	-	-	-
15	Overheads	-	-	-
16	Cost of Removal	-	-	-
17	Intake Cleaning	-	-	-
18	Tank Painting	6,932	6,932	6,932
19	Total	(135,900)	(137,113)	(137,113)
20				
21	TAXABLE INCOME - STATE (Current)	\$ (161,190)	\$ (164,259)	\$ 161,521
22	INCOME TAXES - STATE			
23	Current	(15,313)	(15,605)	15,344
24	Deferred	12,910	13,026	13,026
25	Reconciling adjustment	3,403		
26	Total	\$ 1,001	\$ (2,579)	\$ 28,370
27				
28	TAXABLE INCOME - FEDERAL (Current)	\$ (145,877)	\$ (148,654)	\$ 146,176
29	INCOME TAXES - FEDERAL			
30	Current	(51,057)	(52,029)	51,162
31	Deferred	43,046	43,431	43,431
32	Reconciling adjustment	10,837		
33	Total	\$ 2,827	\$ (8,598)	\$ 94,592
34				

Period Reported: 2009

## **Willowbrook Federal Income Tax Return**

Line

- 1 A) The procedure used to allocate the Willowbrook 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 Willowbrook 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 Willowbrook 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	\$ 142,832	\$ 144,045	\$ 144,045
5	Pension Expense - FASB 87	-	-	-
6	OPEB Expense - FASB 106	-	-	-
7	Overheads	-	-	-
8	Cost of Removal	-	-	-
9	Intake Cleaning	-	-	-
10	Tank Painting	(6,932)	(6,932)	(6,932)
11	Total Taxable Basis for Deferred SIT Expense	<u>\$ 135,900</u>	<u>\$ 137,113</u>	<u>\$ 137,113</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>\$ (12,910)</u>	<u>\$ (13,026)</u>	<u>\$ (13,026)</u>
16				
17				
18				
19				
20	Total Taxable Basis for Deferred FIT Expense			
21	(Lines 10 + 14)	122,989	124,087	124,087
22				
23	Federal Income Tax Rate:	35.00%	35.00%	35.00%
24				
25	Deferred Fed. Income Tax Expense (line 20 x 22)	<u>\$ (43,046)</u>	<u>\$ (43,431)</u>	<u>\$ (43,431)</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	\$ 278,263	\$ 278,263	\$ 278,263
4	Book Depreciation	135,431	134,218	134,218
5	Tax Depreciation in Excess of Book	142,832	144,045	144,045
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	\$ 142,832	\$ 144,045	\$ 144,045
11				
12	State Income Tax Rate:	9.50%	9.50%	9.50%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	\$ (13,569)	\$ (13,684)	\$ (13,684)
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	129,263	130,361	130,361
19				
20	Federal Income Tax Rate:	35.00%	35.00%	35.00%
21				
22	Attributable Deferred FIT Expense (line 18 x 20)	\$ (45,242)	\$ (45,626)	\$ (45,626)

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

\$

3,027,404

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

\$

**93,385**

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	\$ 30,738	\$ -	\$ (912)	\$ 29,826
2						
3						
4	255	Unamortized State ITC	-	-	-	-
5						
6						
7		Total	<u>\$ 30,738</u>	<u>\$ -</u>	<u>\$ (912)</u>	<u>\$ 29,826</u>

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

**Social and Service Club Membership Dues - Total Company**

<u>Line</u>	<u>Account #</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Payee</u> <u>(C)</u>	<u>Amount</u> <u>(D)</u>	<u>Purpose and Nature of</u> <u>the Organization</u> <u>(E)</u>
1	675	<u>2009</u>			
2		Other Expense	None	\$ -	
3				-	
4					
5					
6		Items Under \$1,000		-	
7		Aggregate Nonoperating Items		-	
8				<u>\$ -</u>	
9					
10	675	<u>2010</u>			
11		Other Expense	None	\$ -	
12				-	
13					
14					
15		Items Under \$1,000		-	
16		Aggregate Nonoperating Items		-	
17				<u>\$ -</u>	
18					
19	675	<u>2011</u>			
20		Other Expense	None	\$ -	
21				-	
22					
23					
24		Items Under \$1,000		-	
25		Aggregate Nonoperating Items		-	
26				<u>\$ -</u>	
27					
28	675	<u>2012</u>			
29		Other Expense	None	\$ -	
30				-	
31					
32					
33		Items Under \$1,000		-	
34		Aggregate Nonoperating Items		-	
35				<u>\$ -</u>	

Period Reported: 2012

**Social and Service Club Membership Dues - Willowbrook Water Division**

<u>Line</u>	<u>Account # (A)</u>	<u>Account Description (B)</u>	<u>Payee (C)</u>	<u>Amount (D)</u>	<u>Purpose and Nature of the Organization (E)</u>
1	675	Other Expense	None	\$ -	
2					
3					
4					
5					
6					
7		Items Under \$1,000		-	
8		Aggregate Nonoperating Items		_____	
9					
10				\$ _____	

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

**Industry Association Dues - Total Company**

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

Period Reported: 2012

**Industry Association Dues - Willowbrook Water Division**

<u>Line</u>	<u>Account # (A)</u>	<u>Account Description (B)</u>	<u>Payee (C)</u>	<u>Amount (D)</u>	<u>Purpose and Nature of the Organization (E)</u>
1	675	Other Expense		\$ -	Provide support and receive benefit from association with peers. Associations are involved in legislative, technical, educational, finance, tax and other industry - wide affairs.
2					
3					
4					
5					
6					
7		Items Under \$50,000		687	
8		Aggregate Nonoperating Items		<u>687</u>	
9					
10				<u>\$ 687</u>	

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

### Expenses for Outside Professional Services - Total Company

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

Period Reported: 2012

**Expenses for Outside Professional Services - Willowbrook 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		84,299	
13					
14		Aggregate Nonoperating Items		-	
15					
16					
17					
18				<u>\$ 84,299</u>	

Period Reported: 2009

### Charitable Contributions - Total Company

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

Period Reported: 2010

### Charitable Contributions - Total Company

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

Period Reported: 2011

### Charitable Contributions - Total Company

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

Period Reported: 2012

### Charitable Contributions - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	Other Expense	Christmas In April	\$ 5,150	Charitable
2			Economic Alliance of Kankakee County	3,605	Community & Economic Development
3			Danville Family YMCA	3,605	Charitable
4			United Way	3,605	Charitable
5			Vermilion County Health Dept.	3,245	Charitable
6			Kankakee Valley Symphony	3,090	Charitable
7			NAACP	3,090	Charitable
8			City of Kankakee	2,060	Community & Economic Development
9			Kiwanis	1,648	Charitable
10			Danville Area Community College	1,545	Charitable
11			United Way	1,442	Charitable
12			Kankakee Valley Firemen's Association	1,288	Charitable
13			Provena St. Mary's Hospital	1,288	Charitable
14			City of Danville	1,133	Community & Economic Development
15			American Cancer Society	1,030	Charitable
16			Bourbonnais Friendship Festival	1,030	Charitable
17			Summerfest Extravaganza	1,030	Charitable
18			Two Rivers Festival	1,030	Charitable
19			Village of Bradley	1,030	Community & Economic Development
20			American Cancer Assoc	1,030	Charitable
21			Kankakee County Republicans	1,030	Charitable
22					
23					
24					
25					
26					
27					
28					
29			Misc Organizations (Items < \$1000)	<u>25,472</u>	Various
30		TOTAL		<u>\$ 68,474</u>	

Period Reported: 2012

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

Period Reported: 2012

### Demonstration and Selling, Advertising, and Miscellaneous Sales Expense

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

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

**Civic, Political and Related Activities - Total Company**

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

Period Reported: 2012

**Civic, Political and Related Activities - Willowbrook Water Division**

<u>Line</u>	<u>Account # (A)</u>	<u>Account Description (B)</u>	<u>Payee (C)</u>	<u>Amount (D)</u>	<u>Purpose and Nature of Recipient of Expenditure (E)</u>
1					
2					
3	426-060	Non-Utility Expense	None	\$ 1,076	Civic, Political or Related Contribution
4					
5					
6					
7					
8					
9					
10		Items Under \$1,000		-	
11				<u>\$ 1,076</u>	

Period Reported: 2012

### Rate Case Expense

Analysis of Total Projected Expenses:

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

<b>(B) Outside Consultant / Witness Detail:</b>										Amount in
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	Jurisdictional Proposed C-1 (4 Year Amort.)
12	Local Legal Support	\$ 175,000		\$ -		\$ 175,000	Legal	Direct Legal Support	\$ 5,180	\$ 1,295
14	Aqua America, Inc. - Legal	124,800	Hourly at Cost	2,400		127,200	Legal	Overall Legal; Reg. Relations	3,765	941
15	Gannett Fleming	39,500		1,200		40,700	Witness	Rate of Return on Equity	1,205	301
16	GPM - David Monie	75,000		1,200		76,200	Witness	COSS/ Rate Design/ E-Sched.	2,256	564
17	Guastella Associates	70,000		1,200		71,200	Witness	Depreciation Studies	2,108	527
18	London Witte Group	95,000		-		95,000	Audit Plan/Case	Compliance with Sch. G-2	2,812	703
19	Aqua America, Inc. - Rate Dept.	210,143	Hourly at Cost	6,000		216,143	Rate Support Etc.	Case Mgt. Assist. & Support	6,398	1,600
20	Other Expenses - Misc.	-		-	65,875	65,875	Miscellaneous	Please see Footnote #2	1,950	487
21		\$ 789,443		\$ 12,000	\$ 65,875	\$ 867,318			\$ 25,674	\$ 6,418

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

**(D) Amortization of Previous Rate Case Expenses:**  
 Proposed rates reflected on Schedule C - 1 reflect amortizations of previous rate case expense as follows:

Willowbrook Water Division:

32	N/A	\$0
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Period Reported: 2012

### Rate Case Expense Comparisons

<u>Line</u>	<u>Categories</u>	<u>Current Case Consol Water Amount</u>	<u>Prior Case</u>
1	Outside Consultants / Witnesses	\$ 8,380	\$ -
2	Outside Legal Services	5,180	-
3	Paid Overtime	-	-
4	Other Expenses	<u>12,113</u>	<u>-</u>
5			
6			
7	Total Expense	<u>\$ 25,674</u>	<u>\$ -</u>
8			
9			
10			
11	If 20% Difference - Explanation:		
12			
13			
14			
15			
16			
17	Prior case costs were covered by those incurred by the Vermilion division		

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

### Direct Payroll by Function

#### Willowbrook Water Division

<u>Line</u>	<u>Function</u> <u>(A)</u>	<u>2009</u> <u>(B)</u>	<u>Projected</u> <u>2010</u> <u>(C)</u>	<u>Projected</u> <u>2011</u> <u>(D)</u>	<u>Projected</u> <u>2012</u> <u>(E)</u>
1	Source of Supply and Pumping	\$ 21,987	\$ 7,525	\$ -	\$ -
2					
3	Water Treatment	(19,514)	22,426	55,048	57,250
4					
5	Transmission and Distribution	2,236	19,656	18,336	19,069
6					
7	Customer Accounts	34,836	19,549	2,307	2,399
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	<u>20,808</u>	<u>30,088</u>	<u>37,594</u>	<u>39,098</u>
12					
13	Total Payroll Charged to O&M Expense	\$ 60,354	\$ 99,244	\$ 113,285	\$ 117,816
14					
15	Total Payroll Charged to Other	-	-	-	-
16	Total Payroll Charged to Construction	<u>34,418</u>	<u>23,743</u>	<u>30,781</u>	<u>31,705</u>
17					
18					
19					
20	TOTAL PAYROLL	\$ 94,772	\$ 122,987	\$ 144,066	\$ 149,521

**Number of Employees**

Period Reported: 2009

Total Company

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<b>Production</b>					<b>Customer Service</b>				
2	January	28.0	0.0	0.0	28.0	January	11.0	1.3	0.6	11.6
3	February	28.0	0.0	0.0	28.0	February	11.0	1.3	0.6	11.6
4	March	28.0	0.0	0.0	28.0	March	11.0	1.3	0.6	11.6
5	April	28.0	0.0	0.0	28.0	April	11.0	1.3	0.6	11.6
6	May	28.0	0.0	0.0	28.0	May	11.0	1.3	0.6	11.6
7	June	28.0	0.0	0.0	28.0	June	11.0	1.3	0.6	11.6
8	July	28.0	0.0	0.0	28.0	July	11.0	1.3	0.6	11.6
9	August	28.0	0.0	0.0	28.0	August	11.0	1.3	0.6	11.6
10	September	28.0	0.0	0.0	28.0	September	11.0	1.3	0.6	11.6
11	October	28.0	0.0	0.0	28.0	October	11.0	1.3	0.6	11.6
12	November	28.0	0.0	0.0	28.0	November	11.0	1.3	0.6	11.6
13	December	28.0	0.0	0.0	28.0	December	11.0	1.3	0.6	11.6
14										
15										
16										
17										
18	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
19	January	32.0	8.8	4.4	36.4	January	23.0	1.6	0.8	23.8
20	February	32.0	8.8	4.4	36.4	February	23.0	1.6	0.8	23.8
21	March	32.0	8.8	4.4	36.4	March	23.0	1.6	0.8	23.8
22	April	32.0	8.8	4.4	36.4	April	23.0	1.6	0.8	23.8
23	May	32.0	8.8	4.4	36.4	May	23.0	1.6	0.8	23.8
24	June	32.0	8.8	4.4	36.4	June	23.0	1.6	0.8	23.8
25	July	32.0	8.8	4.4	36.4	July	23.0	1.6	0.8	23.8
26	August	32.0	8.8	4.4	36.4	August	23.0	1.6	0.8	23.8
27	September	32.0	8.8	4.4	36.4	September	23.0	1.6	0.8	23.8
28	October	32.0	8.8	4.4	36.4	October	23.0	1.6	0.8	23.8
29	November	32.0	8.8	4.4	36.4	November	23.0	1.6	0.8	23.8
30	December	32.0	8.8	4.4	36.4	December	23.0	1.6	0.8	23.8

**Number of Employees**

Period Reported: 2009

Willowbrook Water Division

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<b><u>Production</u></b>					<b><u>Customer Service</u></b>				
2	January	0.7	0.0	0.0	0.7	January	0.1	0	0.0	0.1
3	February	0.7	0.0	0.0	0.7	February	0.1	0	0.0	0.1
4	March	0.7	0.0	0.0	0.7	March	0.1	0	0.0	0.1
5	April	0.7	0.0	0.0	0.7	April	0.1	0	0.0	0.1
6	May	0.7	0.0	0.0	0.7	May	0.1	0	0.0	0.1
7	June	0.7	0.0	0.0	0.7	June	0.1	0	0.0	0.1
8	July	0.7	0.0	0.0	0.7	July	0.1	0	0.0	0.1
9	August	0.7	0.0	0.0	0.7	August	0.1	0	0.0	0.1
10	September	0.7	0.0	0.0	0.7	September	0.1	0	0.0	0.1
11	October	0.7	0.0	0.0	0.7	October	0.1	0	0.0	0.1
12	November	0.7	0.0	0.0	0.7	November	0.1	0	0.0	0.1
13	December	0.7	0.0	0.0	0.7	December	0.1	0	0.0	0.1
14										
15										
16										
17										
18	<b><u>Transmission and Distribution</u></b>					<b><u>Administrative &amp; General</u></b>				
19	January	0.1	0.1	0.1	0.1	January	0.1	0.2	0.1	0.2
20	February	0.1	0.1	0.1	0.1	February	0.1	0.2	0.1	0.2
21	March	0.1	0.1	0.1	0.1	March	0.1	0.2	0.1	0.2
22	April	0.1	0.1	0.1	0.1	April	0.1	0.2	0.1	0.2
23	May	0.1	0.1	0.1	0.1	May	0.1	0.2	0.1	0.2
24	June	0.1	0.1	0.1	0.1	June	0.1	0.2	0.1	0.2
25	July	0.1	0.1	0.1	0.1	July	0.1	0.2	0.1	0.2
26	August	0.1	0.1	0.1	0.1	August	0.1	0.2	0.1	0.2
27	September	0.1	0.1	0.1	0.1	September	0.1	0.2	0.1	0.2
28	October	0.1	0.1	0.1	0.1	October	0.1	0.2	0.1	0.2
29	November	0.1	0.1	0.1	0.1	November	0.1	0.2	0.1	0.2
30	December	0.1	0.1	0.1	0.1	December	0.1	0.2	0.1	0.2

**Number of Employees**

Period Reported: 2010

Total Company

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

**Number of Employees**

Period Reported: 2010

Willowbrook Water Division

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<b><u>Production</u></b>					<b><u>Customer Service</u></b>				
2	January	0.7	0.0	0.0	0.7	January	0.1	0.0	0.0	0.1
3	February	0.7	0.0	0.0	0.7	February	0.1	0.0	0.0	0.1
4	March	0.7	0.0	0.0	0.7	March	0.1	0.0	0.0	0.1
5	April	0.7	0.0	0.0	0.7	April	0.1	0.0	0.0	0.1
6	May	0.7	0.0	0.0	0.7	May	0.1	0.0	0.0	0.1
7	June	0.7	0.0	0.0	0.7	June	0.1	0.0	0.0	0.1
8	July	0.7	0.0	0.0	0.7	July	0.1	0.0	0.0	0.1
9	August	0.7	0.0	0.0	0.7	August	0.1	0.0	0.0	0.1
10	September	0.7	0.0	0.0	0.7	September	0.1	0.0	0.0	0.1
11	October	0.7	0.0	0.0	0.7	October	0.1	0.0	0.0	0.1
12	November	0.7	0.0	0.0	0.7	November	0.1	0.0	0.0	0.1
13	December	0.7	0.0	0.0	0.7	December	0.1	0.0	0.0	0.1
14										
15										
16										
17										
18	<b><u>Transmission and Distribution</u></b>					<b><u>Administrative &amp; General</u></b>				
19	January	0.1	0.1	0.1	0.2	January	0.2	0.1	0.1	0.2
20	February	0.1	0.1	0.1	0.2	February	0.2	0.1	0.1	0.2
21	March	0.1	0.1	0.1	0.2	March	0.2	0.1	0.1	0.2
22	April	0.1	0.1	0.1	0.2	April	0.2	0.1	0.1	0.2
23	May	0.1	0.1	0.1	0.2	May	0.2	0.1	0.1	0.2
24	June	0.1	0.1	0.1	0.2	June	0.2	0.1	0.1	0.2
25	July	0.1	0.1	0.1	0.2	July	0.2	0.1	0.1	0.2
26	August	0.1	0.1	0.1	0.2	August	0.2	0.1	0.1	0.2
27	September	0.1	0.1	0.1	0.2	September	0.2	0.1	0.1	0.2
28	October	0.1	0.1	0.1	0.2	October	0.2	0.1	0.1	0.2
29	November	0.1	0.1	0.1	0.2	November	0.2	0.1	0.1	0.2
30	December	0.1	0.1	0.1	0.2	December	0.2	0.1	0.1	0.2

**Number of Employees**

Period Reported: 2011

Total Company

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

**Number of Employees**

Period Reported: 2011

Willowbrook Water Division

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<b><u>Production</u></b>					<b><u>Customer Service</u></b>				
2	January	0.9	0.0	0.0	0.9	January	0.0	0.0	0.0	0.0
3	February	0.9	0.0	0.0	0.9	February	0.0	0.0	0.0	0.0
4	March	0.9	0.0	0.0	0.9	March	0.0	0.0	0.0	0.0
5	April	0.9	0.0	0.0	0.9	April	0.0	0.0	0.0	0.0
6	May	0.9	0.0	0.0	0.9	May	0.0	0.0	0.0	0.0
7	June	0.9	0.0	0.0	0.9	June	0.0	0.0	0.0	0.0
8	July	0.9	0.0	0.0	0.9	July	0.0	0.0	0.0	0.0
9	August	0.9	0.0	0.0	0.9	August	0.0	0.0	0.0	0.0
10	September	0.9	0.0	0.0	0.9	September	0.0	0.0	0.0	0.0
11	October	0.9	0.0	0.0	0.9	October	0.0	0.0	0.0	0.0
12	November	0.9	0.0	0.0	0.9	November	0.0	0.0	0.0	0.0
13	December	0.9	0.0	0.0	0.9	December	0.0	0.0	0.0	0.0
14										
15										
16										
17										
18	<b><u>Transmission and Distribution</u></b>					<b><u>Administrative &amp; General</u></b>				
19	January	0.3	0.1	0.1	0.4	January	0.7	0.4	0.2	0.9
20	February	0.3	0.1	0.1	0.4	February	0.7	0.4	0.2	0.9
21	March	0.3	0.1	0.1	0.4	March	0.7	0.4	0.2	0.9
22	April	0.3	0.1	0.1	0.4	April	0.7	0.4	0.2	0.9
23	May	0.3	0.1	0.1	0.4	May	0.7	0.4	0.2	0.9
24	June	0.3	0.1	0.1	0.4	June	0.7	0.4	0.2	0.9
25	July	0.3	0.1	0.1	0.4	July	0.7	0.4	0.2	0.9
26	August	0.3	0.1	0.1	0.4	August	0.7	0.4	0.2	0.9
27	September	0.3	0.1	0.1	0.4	September	0.7	0.4	0.2	0.9
28	October	0.3	0.1	0.1	0.4	October	0.7	0.4	0.2	0.9
29	November	0.3	0.1	0.1	0.4	November	0.7	0.4	0.2	0.9
30	December	0.3	0.1	0.1	0.4	December	0.7	0.4	0.2	0.9

**Number of Employees**

Period Reported: 2012

Total Company

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

**Number of Employees**

Period Reported: 2012

Willowbrook Water Division

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<b>Production</b>					<b>Customer Service</b>				
2	January	0.9	0.0	0.0	0.9	January	0.0	0.0	0.0	0.0
3	February	0.9	0.0	0.0	0.9	February	0.0	0.0	0.0	0.0
4	March	0.9	0.0	0.0	0.9	March	0.0	0.0	0.0	0.0
5	April	0.9	0.0	0.0	0.9	April	0.0	0.0	0.0	0.0
6	May	0.9	0.0	0.0	0.9	May	0.0	0.0	0.0	0.0
7	June	0.9	0.0	0.0	0.9	June	0.0	0.0	0.0	0.0
8	July	0.9	0.0	0.0	0.9	July	0.0	0.0	0.0	0.0
9	August	0.9	0.0	0.0	0.9	August	0.0	0.0	0.0	0.0
10	September	0.9	0.0	0.0	0.9	September	0.0	0.0	0.0	0.0
11	October	0.9	0.0	0.0	0.9	October	0.0	0.0	0.0	0.0
12	November	0.9	0.0	0.0	0.9	November	0.0	0.0	0.0	0.0
13	December	0.9	0.0	0.0	0.9	December	0.0	0.0	0.0	0.0
14										
15										
16										
17										
18	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
19	January	0.3	0.1	0.1	0.4	January	0.7	0.4	0.2	0.9
20	February	0.3	0.1	0.1	0.4	February	0.7	0.4	0.2	0.9
21	March	0.3	0.1	0.1	0.4	March	0.7	0.4	0.2	0.9
22	April	0.3	0.1	0.1	0.4	April	0.7	0.4	0.2	0.9
23	May	0.3	0.1	0.1	0.4	May	0.7	0.4	0.2	0.9
24	June	0.3	0.1	0.1	0.4	June	0.7	0.4	0.2	0.9
25	July	0.3	0.1	0.1	0.4	July	0.7	0.4	0.2	0.9
26	August	0.3	0.1	0.1	0.4	August	0.7	0.4	0.2	0.9
27	September	0.3	0.1	0.1	0.4	September	0.7	0.4	0.2	0.9
28	October	0.3	0.1	0.1	0.4	October	0.7	0.4	0.2	0.9
29	November	0.3	0.1	0.1	0.4	November	0.7	0.4	0.2	0.9
30	December	0.3	0.1	0.1	0.4	December	0.7	0.4	0.2	0.9

**Number of Employees**

Period Reported: 2009

Total Company

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

**Number of Employees**

Period Reported: 2009

Willowbrook Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	<b>Production</b>					<b>Customer Service</b>				
2	January	0.7	0.0	0.0	0.7	January	0.1	0	0.0	0.1
3	February	0.7	0.0	0.0	0.7	February	0.1	0	0.0	0.1
4	March	0.7	0.0	0.0	0.7	March	0.1	0	0.0	0.1
5	April	0.7	0.0	0.0	0.7	April	0.1	0	0.0	0.1
6	May	0.7	0.0	0.0	0.7	May	0.1	0	0.0	0.1
7	June	0.7	0.0	0.0	0.7	June	0.1	0	0.0	0.1
8	July	0.7	0.0	0.0	0.7	July	0.1	0	0.0	0.1
9	August	0.7	0.0	0.0	0.7	August	0.1	0	0.0	0.1
10	September	0.7	0.0	0.0	0.7	September	0.1	0	0.0	0.1
11	October	0.7	0.0	0.0	0.7	October	0.1	0	0.0	0.1
12	November	0.7	0.0	0.0	0.7	November	0.1	0	0.0	0.1
13	December	0.7	0.0	0.0	0.7	December	0.1	0	0.0	0.1
14										
15										
16										
17										
18	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
19	January	0.1	0.1	0.1	0.1	January	0.1	0.2	0.1	0.2
20	February	0.1	0.1	0.1	0.1	February	0.1	0.2	0.1	0.2
21	March	0.1	0.1	0.1	0.1	March	0.1	0.2	0.1	0.2
22	April	0.1	0.1	0.1	0.1	April	0.1	0.2	0.1	0.2
23	May	0.1	0.1	0.1	0.1	May	0.1	0.2	0.1	0.2
24	June	0.1	0.1	0.1	0.1	June	0.1	0.2	0.1	0.2
25	July	0.1	0.1	0.1	0.1	July	0.1	0.2	0.1	0.2
26	August	0.1	0.1	0.1	0.1	August	0.1	0.2	0.1	0.2
27	September	0.1	0.1	0.1	0.1	September	0.1	0.2	0.1	0.2
28	October	0.1	0.1	0.1	0.1	October	0.1	0.2	0.1	0.2
29	November	0.1	0.1	0.1	0.1	November	0.1	0.2	0.1	0.2
30	December	0.1	0.1	0.1	0.1	December	0.1	0.2	0.1	0.2

**Number of Employees**

Period Reported: 2010

**Total Company**

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

**Number of Employees**

Period Reported: 2010

Willowbrook Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	<b><u>Production</u></b>					<b><u>Customer Service</u></b>				
2	January	0.8	0.0	0.0	0.8	January	0.1	0.0	0.0	0.1
3	February	0.8	0.0	0.0	0.8	February	0.1	0.0	0.0	0.1
4	March	0.8	0.0	0.0	0.8	March	0.1	0.0	0.0	0.1
5	April	0.8	0.0	0.0	0.8	April	0.1	0.0	0.0	0.1
6	May	0.8	0.0	0.0	0.8	May	0.1	0.0	0.0	0.1
7	June	0.8	0.0	0.0	0.8	June	0.1	0.0	0.0	0.1
8	July	0.8	0.0	0.0	0.8	July	0.1	0.0	0.0	0.1
9	August	0.8	0.0	0.0	0.8	August	0.1	0.0	0.0	0.1
10	September	0.8	0.0	0.0	0.8	September	0.1	0.0	0.0	0.1
11	October	0.8	0.0	0.0	0.8	October	0.1	0.0	0.0	0.1
12	November	0.8	0.0	0.0	0.8	November	0.1	0.0	0.0	0.1
13	December	0.8	0.0	0.0	0.8	December	0.1	0.0	0.0	0.1
14										
15										
16										
17										
18	<b><u>Transmission and Distribution</u></b>					<b><u>Administrative &amp; General</u></b>				
19	January	0.1	0.1	0.1	0.1	January	0.1	0.1	0.1	0.2
20	February	0.1	0.1	0.1	0.1	February	0.1	0.1	0.1	0.2
21	March	0.1	0.1	0.1	0.1	March	0.1	0.1	0.1	0.2
22	April	0.1	0.1	0.1	0.1	April	0.1	0.1	0.1	0.2
23	May	0.1	0.1	0.1	0.1	May	0.1	0.1	0.1	0.2
24	June	0.1	0.1	0.1	0.1	June	0.1	0.1	0.1	0.2
25	July	0.1	0.1	0.1	0.1	July	0.1	0.1	0.1	0.2
26	August	0.1	0.1	0.1	0.1	August	0.1	0.1	0.1	0.2
27	September	0.1	0.1	0.1	0.1	September	0.1	0.1	0.1	0.2
28	October	0.1	0.1	0.1	0.1	October	0.1	0.1	0.1	0.2
29	November	0.1	0.1	0.1	0.1	November	0.1	0.1	0.1	0.2
30	December	0.1	0.1	0.1	0.1	December	0.1	0.1	0.1	0.2

**Number of Employees**

Period Reported: 2011

Total Company

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

**Number of Employees**

Period Reported: 2011

Willowbrook Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	<b>Production</b>					<b>Customer Service</b>				
2	January	0.9	0.0	0.0	0.9	January	0.0	0.0	0.0	0.0
3	February	0.9	0.0	0.0	0.9	February	0.0	0.0	0.0	0.0
4	March	0.9	0.0	0.0	0.9	March	0.0	0.0	0.0	0.0
5	April	0.9	0.0	0.0	0.9	April	0.0	0.0	0.0	0.0
6	May	0.9	0.0	0.0	0.9	May	0.0	0.0	0.0	0.0
7	June	0.9	0.0	0.0	0.9	June	0.0	0.0	0.0	0.0
8	July	0.9	0.0	0.0	0.9	July	0.0	0.0	0.0	0.0
9	August	0.9	0.0	0.0	0.9	August	0.0	0.0	0.0	0.0
10	September	0.9	0.0	0.0	0.9	September	0.0	0.0	0.0	0.0
11	October	0.9	0.0	0.0	0.9	October	0.0	0.0	0.0	0.0
12	November	0.9	0.0	0.0	0.9	November	0.0	0.0	0.0	0.0
13	December	0.9	0.0	0.0	0.9	December	0.0	0.0	0.0	0.0
14										
15										
16										
17										
18	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
19	January	0.3	0.1	0.1	0.4	January	0.7	0.4	0.2	0.9
20	February	0.3	0.1	0.1	0.4	February	0.7	0.4	0.2	0.9
21	March	0.3	0.1	0.1	0.4	March	0.7	0.4	0.2	0.9
22	April	0.3	0.1	0.1	0.4	April	0.7	0.4	0.2	0.9
23	May	0.3	0.1	0.1	0.4	May	0.7	0.4	0.2	0.9
24	June	0.3	0.1	0.1	0.4	June	0.7	0.4	0.2	0.9
25	July	0.3	0.1	0.1	0.4	July	0.7	0.4	0.2	0.9
26	August	0.3	0.1	0.1	0.4	August	0.7	0.4	0.2	0.9
27	September	0.3	0.1	0.1	0.4	September	0.7	0.4	0.2	0.9
28	October	0.3	0.1	0.1	0.4	October	0.7	0.4	0.2	0.9
29	November	0.3	0.1	0.1	0.4	November	0.7	0.4	0.2	0.9
30	December	0.3	0.1	0.1	0.4	December	0.7	0.4	0.2	0.9

**Number of Employees**

Period Reported: 2012

Total Company

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

**Number of Employees**

Period Reported: 2012

Willowbrook Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	<b>Production</b>					<b>Customer Service</b>				
2	January	0.9	0.0	0.0	0.9	January	0.0	0.0	0.0	0.0
3	February	0.9	0.0	0.0	0.9	February	0.0	0.0	0.0	0.0
4	March	0.9	0.0	0.0	0.9	March	0.0	0.0	0.0	0.0
5	April	0.9	0.0	0.0	0.9	April	0.0	0.0	0.0	0.0
6	May	0.9	0.0	0.0	0.9	May	0.0	0.0	0.0	0.0
7	June	0.9	0.0	0.0	0.9	June	0.0	0.0	0.0	0.0
8	July	0.9	0.0	0.0	0.9	July	0.0	0.0	0.0	0.0
9	August	0.9	0.0	0.0	0.9	August	0.0	0.0	0.0	0.0
10	September	0.9	0.0	0.0	0.9	September	0.0	0.0	0.0	0.0
11	October	0.9	0.0	0.0	0.9	October	0.0	0.0	0.0	0.0
12	November	0.9	0.0	0.0	0.9	November	0.0	0.0	0.0	0.0
13	December	0.9	0.0	0.0	0.9	December	0.0	0.0	0.0	0.0
14										
15										
16										
17										
18	<b>Transmission and Distribution</b>					<b>Administrative &amp; General</b>				
19	January	0.3	0.1	0.1	0.4	January	0.7	0.4	0.2	0.9
20	February	0.3	0.1	0.1	0.4	February	0.7	0.4	0.2	0.9
21	March	0.3	0.1	0.1	0.4	March	0.7	0.4	0.2	0.9
22	April	0.3	0.1	0.1	0.4	April	0.7	0.4	0.2	0.9
23	May	0.3	0.1	0.1	0.4	May	0.7	0.4	0.2	0.9
24	June	0.3	0.1	0.1	0.4	June	0.7	0.4	0.2	0.9
25	July	0.3	0.1	0.1	0.4	July	0.7	0.4	0.2	0.9
26	August	0.3	0.1	0.1	0.4	August	0.7	0.4	0.2	0.9
27	September	0.3	0.1	0.1	0.4	September	0.7	0.4	0.2	0.9
28	October	0.3	0.1	0.1	0.4	October	0.7	0.4	0.2	0.9
29	November	0.3	0.1	0.1	0.4	November	0.7	0.4	0.2	0.9
30	December	0.3	0.1	0.1	0.4	December	0.7	0.4	0.2	0.9



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

**Employee Benefits**

Willowbrook 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	\$ 18,571	\$ 14,047	\$ 27,835	\$ 28,670	\$ 6,079	21.20%	\$ 22,591	78.80%	
2	FASB 106 Post Retirement	All	442	580	798	822	174	21.20%	648	78.80%	
3	Health, Life & Disability Insurance	All	12,994	9,802	21,130	21,763	4,615	21.20%	17,149	78.80%	
4	Employee Savings Plan - 401(k)	All	808	697	2,777	2,860	607	21.20%	2,254	78.80%	
5	Employee Training & Education	All	-	-	-	-	-	-	-	#DIV/0!	
6											
7											
8	Miscellaneous	All	-	(3,566)	-	-	-	-	-	#DIV/0!	
9											
10											
11	Total Cost of all Benefits		\$ 32,815	\$ 21,560	\$ 52,540	\$ 54,116	\$ 11,475	21.20%	\$ 42,641	78.80%	
12											
13	Amount of Expensed Benefits		\$ 20,898	\$ 17,398	\$ 41,314	\$ 42,641					
14											
15	Percentage of Total Benefits Expensed		63.68%	80.69%	78.63%	78.80%					
16											
17											
18	Amount of Capitalized Benefits		\$ 11,917	\$ 4,162	\$ 11,226	\$ 11,475					
19											
20	Percentage of Total Benefits Capitalized		36.32%	19.31%	21.37%	21.20%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860, "overheads capitalized".										
24											
25											
26											
27				Capitalized credit booked to 675860							
28			2009	2010	2011	2012					
29	Pension		6,744	2,712	5,947	6,079					
30	FASB 106 Post Retirement		161	112	171	174					
31	Health, Life & Disability Insurance		4,719	1,892	4,515	4,615					
32	Employee Savings Plan - 401(k)		293	135	593	607					
33	Employee Training & Education		-	-	-	-					
34											
35	Miscellaneous		-	(688)	-	-					
36			11,917	4,162	11,226	11,475					

### Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

#### Total Company

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

### Willowbrook 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: 2008

Depreciation Expense

Line	Account Number (A)	Account Description (B)	Average 12/31/09 Plant Investment (C)	Composite Accrual Rate (D)	2009 Depreciation Expense (E)
1		<b>Source of Supply Plant</b>			
2	304	Structures and Improvements	\$ -	4.17%	\$ -
3	305	Collecting & Impounding Reservoirs	-	1.50%	-
4	306	Lake, River and Other Intakes	-	1.47%	-
5	307	Wells and Springs	317,648	1.67%	5,305
6	309	Supply Mains	16,451	1.89%	311
7					
8					
9		<b>Pumping Plant</b>			
10	304	Structures and Improvements	325,998	2.27%	7,400
11	310	Power Generating Equipment	196,360	3.33%	6,539
12	311	Electric Pumping Equipment	136,332	3.13%	4,267
13		<b>Water Treatment Plant</b>			
14	304	Structures and Improvements	-	2.78%	-
15	320	Water Treatment Equipment	129,032	3.57%	4,606
16					
17		<b>Transmission &amp; Dist. Plant</b>			
18	304	Structures and Improvements	-	4.17%	-
19	330	Dist. Reservoirs & Standpipes	565,703	1.67%	9,447
20	331	T & D Mains	905,905	1.89%	17,121.60
21	333	Services	501,672	3.33%	16,706
22	334	Meters	369,841	6.21%	22,967
23	334	Meter Installations	-	4.44%	-
24	335	Hydrants	224,754	3.95%	8,878
25	339	Other Plant & Misc. Equipment	5,338	5.46%	291
26		<b>General Plant</b>			
27	304	Structures and Improvements	-	4.00%	-
28	344	Laboratory Equipment	7,274	5.00%	364
29	340	Office Furniture	-	4.74%	-
30	340	Personal Computers	-	12.50%	-
31	340	PC Software	-	20.00%	-
32	340	MainFrame Computers	6,205	12.50%	776
33	340	MainFrame Software	-	12.50%	-
34	340	Other Machinery & Equipment	-	5.00%	-
35	342	Stores Equipment	37	3.28%	1
36	345	Power Operated Equipment	1,426	5.00%	71
37	346	Communication Equipment	21,798	12.50%	2,725
38	347	Miscellaneous Equipment	15,169	5.46%	828
39	341	Transportation Equipment	-	10.77%	-
40	343	Tools, Shop and Garage Equip.	9,053	7.31%	662
41	348	Other Tangible Plant	-	3.31%	-
42		Subtotal:	3,755,997		\$ 109,266
43					
44		Corporate Assets Allocation of Dep.	-		14,048
45		Other Adjustments	-		1
46		TOTAL:	\$ 3,755,997		\$ 123,314
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 - Willowbrook Water Division

<u>Line</u>	<u>Date of Transaction (A)</u>	<u>Affiliated Company (B)</u>	<u>Service &amp; Sundry Exp. (C)</u>
1	2012	Aqua America, Inc.	\$ 22,094
2			
3			
4			
5			
6			
7	2011	Aqua America, Inc.	\$ 20,085
8			
9			
10			
11			
12			
13	2010	Aqua America, Inc.	\$ 18,411
14			
15			
16			
17			
18			
19	2009	Aqua America, Inc.	\$ 14,412
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 - Willowbrook 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	-	N/A	-
3						
4						
5						
6						
7						
8	2010	641	Office Building	30	N/A	30
9		642	Rental of Equipment	-	N/A	-
10						
11						
12						
13						
14						
15	2011	641	Office Building	-	N/A	-
16		642	Rental of Equipment	-	N/A	-
17						
18						
19						
20						
21						
22	2012	641	Office Building	-	N/A	-
23		642	Rental of Equipment	-	N/A	-
24						

**Major Maintenance Projects - Willowbrook 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							

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

### Uncollectible Expense - Willowbrook Water Division

Line	Year (A)	Method Used to Determine Uncollectible Exp. (B)	Revenue Used in Calculation (C)	Net Uncollectible Expense (D)	Calculated Uncollectible Expense as a % of Revenue (E)	Activity in the Allowance for Bad Debts					Ending Balance (L)	Expense for Outside Coll. Agencies (M)	
						Beginning Balance (F)	Reserve Accrual (G)	Write-offs (H)	Recoveries (I)	Adjustments (J)			Explanation (K)
1	2009	Based on A/R Aging Balances	N/A	\$ 2,371	N/A	\$765	\$ 397	\$ 4,410	\$ (2,039)	N/A	N/A	\$1,162	\$ -
2													
3													
4													
5													
6													
7	2010	Based on A/R Aging Balances	N/A	2,976	N/A	\$1,162	\$ (236)	\$ 4,305	(1,330)	N/A	N/A	\$926	-
8													
9													
10													
11													
12													
13	2011	Based on A/R Aging Balances	N/A	2,375	N/A	\$926	\$ -	\$ 2,699	(324)	N/A	N/A	\$926	-
14													
15													
16													
17													
18													
19	2012	Based on A/R Aging Balances	N/A	2,387	N/A	\$926	\$ -	\$ 2,710	(324)	N/A	N/A	\$926	-
20													

**Insurance Expense - Total Company**

Insurance Policies:

Line	Year (A)	Name of Carrier (B)	Type of Policy (C)	Amount of Coverage (D)	Annual Premium (E)	Deductibles (F)	Claims (G)	
1	2009	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit	\$ 81,301	\$100,000	See WP-C17 p 1	
2		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	286,804	\$250,000	-	
3		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate Statutory/\$1M acc	-	\$10,000	-	
4		ACE American Insurance Company	Workers Comp.		51,457	\$250,000	-	
5		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
6		Factory Mutual Insurance Company	Property & Other		117,583	\$100,000	-	
7		Various	Other	Various	-	-	-	
8					-	-	-	
9					-	-	-	
10	Total				\$ 537,145			
11								
12	2010	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit	74,735	\$100,000	See WP-C17 p 2	
13		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	309,098	\$250,000	-	
14		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate Statutory/\$1M acc	-	\$10,000	-	
15		ACE American Insurance Company	Workers Comp.		64,540	\$250,000	-	
16		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
17		Factory Mutual Insurance Company	Property & Other		113,089	\$100,000	-	
18		Various	Other	Various	-	-	-	
19					-	-	-	
20					-	-	-	
21	Total				\$ 561,463			
22								
23	2011	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit	85,988	\$100,000	N/A	
24		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	378,742	\$250,000	-	
25		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate Statutory/\$1M acc	-	\$10,000	-	
26		ACE American Insurance Company	Workers Comp.		57,248	\$250,000	-	
27		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
28		Factory Mutual Insurance Company	Property & Other		113,133	\$100,000	-	
29		Various	Other	Various	-	-	-	
30					-	-	-	
31					-	-	-	
32	Total				\$ 633,120			
33								
34	2012	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit	88,962	\$100,000	N/A	
35		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	386,044	\$250,000	-	
36		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate Statutory/\$1M acc	-	\$10,000	-	
37		ACE American Insurance Company	Workers Comp.		58,968	\$500,000	-	
38		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
39		Factory Mutual Insurance Company	Property & Other		118,527	\$100,000	-	
40		Various	Other	Various	-	-	-	
41					-	-	-	
42					-	-	-	
43	Total				\$ 652,499			
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 - Willowbrook 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	\$ 1,573	See note	See note
2	-	-	General Liability	-	5,487	-	-
3	-	-	Umbrella	-	-	-	-
4	-	-	Workers Comp.	-	881	-	-
5	-	-	Executive Risk	-	-	-	-
6	-	-	Property & Other	-	1,895	-	-
7	-	-	Other	-	-	-	-
8	-	-	Well/Fiduciary/Flood	-	-	-	-
9							
10	Total				<u>\$ 9,836</u>		
11							
12	2010	See note	Vehicle	See note	\$ 1,456	See note	See note
13	-	-	General Liability	-	6,013	-	-
14	-	-	Umbrella	-	-	-	-
15	-	-	Workers Comp.	-	1,076	-	-
16	-	-	Executive Risk	-	-	-	-
17	-	-	Property & Other	-	1,799	-	-
18	-	-	Other	-	-	-	-
19	-	-	Well/Fiduciary/Flood	-	-	-	-
20							
21	Total				<u>\$ 10,344</u>		
22							
23	2011	See note	Vehicle	See note	\$ 1,717	See note	See note
24	-	-	General Liability	-	7,521	-	-
25	-	-	Umbrella	-	-	-	-
26	-	-	Workers Comp.	-	1,354	-	-
27	-	-	Executive Risk	-	-	-	-
28	-	-	Property & Other	-	1,739	-	-
29	-	-	Other	-	-	-	-
30	-	-	Well/Fiduciary/Flood	-	-	-	-
31							
32	Total				<u>\$ 12,331</u>		
33							
34	2012	See note	Vehicle	See note	\$ 1,768	See note	See note
35	-	-	General Liability	-	7,747	-	-
36	-	-	Umbrella	-	-	-	-
37	-	-	Workers Comp.	-	1,395	-	-
38	-	-	Executive Risk	-	-	-	-
39	-	-	Property & Other	-	1,791	-	-
40	-	-	Other	-	-	-	-
41	-	-	Well/Fiduciary/Flood	-	-	-	-
42							
43	Total				<u>\$ 12,701</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	4,280				4,280
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 - Willowbrook 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	\$ 19,725				\$ 19,725
2		FUTA	65				65
3		FICA	4,826				4,826
4		SUTA	194				194
5		Franchise Taxes	-				-
6		Ill. Invested Cap. Tax	23,844				23,844
7		Misc. Other Tax	-				-
8	Total		48,654				48,654
9							
10	2010	Real Estate Taxes	\$ 21,871				\$ 21,871
11		FUTA	67				67
12		FICA	4,237				4,237
13		SUTA	238				238
14		Franchise Taxes	-				-
15		Ill. Invested Cap. Tax	25,333				25,333
16		Misc. Other Tax	-				-
17	Total		51,745				51,745
18							
19	2011	Real Estate Taxes	\$ 22,001				\$ 22,001
20		FUTA	132				132
21		FICA	10,462				10,462
22		SUTA	504				504
23		Franchise Taxes	-				-
24		Ill. Invested Cap. Tax	26,153				26,153
25		Misc. Other Tax	-				-
26	Total		59,253				59,253
27							
28	2012	Real Estate Taxes	\$ 22,661				\$ 22,661
29		FUTA	136				136
30		FICA	10,776				10,776
31		SUTA	519				519
32		Franchise Taxes	-				-
33		Ill. Invested Cap. Tax	26,938				26,938
34		Misc. Other Tax	-				-
35	Total		61,030				61,030

### 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 - Willowbrook 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	\$ 19,725	408-110
2		(Willowbrook Water)		
3				
4				
5				
6	2010	Will County in IL	\$ 21,871	408-110
7		(Willowbrook Water)		
8				
9				
10				
11	2011	Will County in IL	\$ 22,001	408-110
12		(Willowbrook Water)		
13				
14				
15				
16	2012	Will County in IL	\$ 22,661	408-110
17		(Willowbrook 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 - Willowbrook Water Division**

Line	Year (A)	Description and Location of Tax (B)	Taxing Authority (C)	Effective Tax Rate (D)	Basis (E)	Total Tax Assessed (F)	Amt. Passed to Customers (G)	Amount Charged to Op. Expenses (H)	ICC Account (I)	Foregone Discounts, Coll./acct Fees (J)	Explanation of Column J (K)
1	2009	Franchise Tax			Revenue	-	In Base Rates	-	408	\$ -	N/A
2		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
3		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
4						\$ -		\$ -			
5											
6											
7	2010	Franchise Tax			Revenue	-	In Base Rates	-	408	\$ -	N/A
8		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
9		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
10						\$ -		\$ -			
11											
12											
13	2011	Franchise Tax			Revenue	-	In Base Rates	-	408	\$ -	N/A
14		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
15		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
16						\$ -		\$ -			
17											
18											
19	2012	Franchise Tax			Revenue	\$ -	In Base Rates	-	408	\$ -	N/A
20		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
21		Franchise Tax			Revenue	-	In Base Rates	-	408		N/A
22						\$ -		\$ -			

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

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

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

Period Reported: 2012

### Local Taxes, Municipal Taxes, and Franchise Taxes - Willowbrook Water Division

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

<u>Line</u>	Reconciliation Items <u>(A)</u>	Amount <u>(B)</u>
1	Property Taxes on C-19 page 2	\$ 22,661
2	Franchise Taxes on C-20 page 2	-
3		-
4	Total	<u>22,661</u>
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	11,431
8	Invested Capital Tax on C-18	26,938
9	Misc. Other Tax on C-18	-
10		
11		
12		
13		
14		
15		
16		<u>-</u>
17		
18	Sub-Total	61,030
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	<u>\$ 61,030</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	\$ 3,214	NONE
2		Postage	27,068	742	
3		Dues	70,328	742	
4		Charitable Contributions	68,474	-	
5		Intra Co. Clearing (Admin. Alloc.)	-	20,567	
6			-	-	
7		Bank and Trustee Fees	54,755	-	
8		Capitalized Benefits	(952,992)	(34,371)	
9		Miscellaneous Other	117,358	9,268	
10		Total:	\$ (407,732)	\$ 162	
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 - Willowbrook 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	\$ 10,582	\$ 11,953	\$ 12,000	\$ 12,143
2						
3	471	Misc. Service Revenues	5350	4,125	5,280	5,343
4	471	QIPS Revenue	-	-	-	-
5	472	Rents from Water Property	-	-	-	-
6	474	Other Water Revenues	-	-	-	-
7	466	Other Systems Revenues	-	-	-	-
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	\$ 15,932	\$ 16,078	\$ 17,280	\$ 17,486

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

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

### Legal Expense and Reserves - Total Company

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

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

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

### Legal Expense and Reserves - Willowbrook Water Division

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

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

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

Period Reported: 2012

### Add-On Taxes

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

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

### Amortization of Deferred Charges - Total Company

Line	Description (A)	Time Period Charges Recorded (B)	Amortization Period (C)	Authorizing ICC Docket #s (D)	Balance at 1/1/2009 (E)	Balance at 12/31/2009 (F)
1	Tank Painting	Feb 01-Sep 12 *	10 Years *	None	\$ 1,483,466	\$ 1,223,806
2	Rate Case	2005 - 2012	3, 4, & 5 years	Various	606,826	413,919
3	Intake Cleaning	Dec-07	5 Years	None	15,104	11,248
4	Total				\$ 2,105,396	\$ 1,648,973
5						
6						
7						
8		Balance at	Balance at	Balance at		
9		12/31/2010	12/31/2011	12/31/2012		
10		(G)	(H)	(I)		
11	Tank Painting	\$ 1,447,882	\$ 1,292,431	\$ 1,115,691		
12	Rate Case	721,615	1,324,034	1,135,519		
13	Intake Cleaning	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 - Willowbrook 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	Nov 07	* 10 Years	* None	\$ 94,936	\$ 84,188
2	Rate Case				-	-
3	Intake Cleaning	N/A	N/A	None	-	-
4	Total				\$ 94,936	\$ 84,188
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	\$ 73,441	\$ 62,693	\$ 51,946		
12	Rate Case	1,284	25,674	25,674		
13	Intake Cleaning	-	-	-		
14	Total	\$ 74,725	\$ 88,367	\$ 77,620		
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	\$ 10,747	\$ 10,747	\$ 10,747	\$ 10,747	
23	Rate Case	-	-	-	-	2012 Excludes rate case adjustment
24	Intake Cleaning	-	-	-	-	
25	Total	\$ 10,747	\$ 10,747	\$ 10,747	\$ 10,747	
26						
27						

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

Period Reported: 2012

### Competitive Services

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