

Aqua Illinois, Inc.

Consolidated Sewer 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	\$ 5,882,158	\$ -	\$ 5,882,158	\$ 1,269,162	\$ 7,151,321
2							
3	600 - 675 Oper. and Maint. Expense	19,376,781	2,316,081	39,222	2,355,302	19,690	2,374,993
4	403 Depreciation Expense	8,610,420	1,194,500	307,902	1,502,402		1,502,402
5	406 Amort. of Util Plant Acq. Ad	(45,062)	4,749	-	4,749		4,749
6	407 Amortization Expense	260,276	-	-	-		-
7	408.1 Taxes Other Than Income	3,033,071	400,663	-	400,663		400,663
8	409.1 Income Taxes:						
9	- Federal	3,537,830	444,264	(147,369)	296,894	395,770	692,665
10	- State	805,025	101,111	(12,066)	89,045	118,700	207,745
11	412 Amortization of I. T. C.	(74,452)	(5,628)	-	(5,628)		(5,628)
12	Total Operating Expenses	35,503,888	4,455,740	187,688	4,643,428	534,160	5,177,588
13							
14	Utility Operating Income	\$ 11,081,131	\$ 1,426,418	\$ (187,688)	\$ 1,238,730	\$ 735,002	\$ 1,973,732
15							
16	Rate Base	\$ 160,236,984	\$ 22,168,252	\$ (11,851)	\$ 22,156,401	\$ -	\$ 22,156,401
17							
18	Rate of Return	6.92%	6.43%		5.59%		8.91%

Proposed Test Year Period: Future
 Period Reported: 2012

Summary of Utility Proposed Adjustments to Operating Income

Line	Account Number	Operating Income Statement Category	Adjustments (C-1, Col. D)	Rate Increase and Related	Total Utility Proposed Adjustments	Associated Income Taxes		Net Operating Income	Supporting Schedule
				Adjustments (C-1, Col. F)		State	Federal		
1	521-544	Operating Revenues	\$ -	\$ 1,269,162	\$ 1,269,162	\$ (92,649)	\$ (411,780)	\$ 764,734	C - 2.1
2									
3	701	Salaries & Wages, Employees	-	-	-	-	-	-	
4	703	Salaries & Wages, Officers	-	-	-	-	-	-	
5	704	Employee Pensions & Benefits	-	-	-	-	-	-	
6	715	Purchased Power & Fuel for Power Prod.	-	-	-	-	-	-	
7	718	Chemicals	-	-	-	-	-	-	
8	720	Materials & Supplies	-	-	-	-	-	-	
9	731	Contractual Services - Engineering	-	-	-	-	-	-	
10	732	Contractual Services - Accounting	-	-	-	-	-	-	
11	733	Contractual Services - Legal	-	-	-	-	-	-	
12	734	Contractual Services - Management	-	-	-	-	-	-	
13	735 & 736	Contractual Services - Other	-	-	-	-	-	-	
14	741 - 742	Lease Expense	-	-	-	-	-	-	
15	750	Transportation Expense	-	-	-	-	-	-	
16	756 - 759	Insurance Expense	-	-	-	-	-	-	
17	766 & 767	Regulatory Commission Exp. Amortization	39,222	-	39,222	(2,863)	(12,725)	(23,633)	C - 2.2
18	770	Bad Debt Expense	-	19,690	19,690	(1,437)	(6,389)	(11,864)	C - 2.3
19	775	Miscellaneous Expense	-	-	-	-	-	-	
20		SUB-TOTAL O&M	39,222	19,690	58,912	(4,301)	(19,114)	(35,497)	
21	403	Depreciation	307,902	-	307,902	(22,477)	(99,899)	(185,526)	C - 2.4
24	408	Taxes Other Than Income	-	-	-	-	-	-	
25		TOTAL EXPENSES (Excluding Income Tax)	347,124	19,690	366,814	(26,777)	(119,013)	(221,024)	
26									
27	409 - 411	Income Taxes - Federal	(147,369)	395,770	248,401	-	(292,767)	44,366	C - 2.5
28	409 - 411	State	(12,066)	118,700	106,634	(65,871)	-	(40,762)	C - 2.5
29									
31		Net Operating income	\$ (187,688)	\$ 735,002	\$ 547,314	\$ -	\$ -	\$ 547,314	

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	\$ 4,000,320	\$ 870,304	\$ 4,870,624
2				
3	Metered Commercial	549,209	119,485	668,694
4				
5	Metered Industrial	198,527	43,191	241,718
6				
7	Multiple Family Dwellings	324,256	70,545	394,801
8				
9	Sales to Other Utilities	761,346	165,637	926,983
10	Sub-total - Tariff Revenues	\$ 5,833,658	\$ 1,269,162	\$ 7,102,820
11				
12				
13				
14				
15	Other Revenue	48,500	-	48,500
16				
17		-	-	-
18				
19	TOTAL	\$ 5,882,158	\$ 1,269,162	\$ 7,151,321

Period Reported: 2012

Detailed Adjustments to Operating Income

<u>Operating Revenues</u>				
<u>Line</u>	<u>Rate Classification (A)</u>	<u>UNADJUSTED PRESENT RATES (B)</u>	<u>ADJUSTMENT TO PRESENT (C)</u>	<u>ADJUSTED PRESENT RATES (To C-2.1 p1) (D)</u>
1	Residential	\$ 4,000,320		\$ 4,000,320
2				
3	Commercial	549,209		549,209
4				
5	Industrial	198,527		198,527
6				
7	Multiple Family Dwellings	324,256		324,256
8				
9	Sales to Other Utilities	<u>761,346</u>		<u>761,346</u>
10				
11	Total:	5,833,658	-	5,833,658
12				
13				
14		-	-	-
15				
16		<u>-</u>		<u>-</u>
17				
18		-	-	-
19				
20				
21	<u>Other Revenue</u>			
22	Guaranteed Revenues	-		-
23	Sale of Sludge	-		-
24	Rents from Wastewater Property	-		-
25	Other Wastewater Revenues	<u>48,500</u>		<u>48,500</u>
26				
27	Total Other:	48,500	-	48,500
28				
29				
30	TOTAL	\$ 5,882,158	\$ -	\$ 5,882,158

Period Reported: 2012

Detailed Adjustments to Operating Income

<u>Line</u>	<hr/>	
1	<u>Regulatory Commission Expense Amortization - Account 766</u>	
2		
3	An adjustment is made to reflect a four year amortization of rate case expense. The amount shown	
4	below represents costs for the Consolidated Sewer Divisions (see also Schedule C - 10 & C - 10.1).	
5		
6		
7		
8		
9	Outside Consultants / Witnesses	\$ 51,209
10		
11	Outside Legal Services	31,655
12		
13	Other Expenses	<u>74,022</u>
14		
15	Sub-total	\$ 156,887
16		
17	Amortization of Prior Rate Case Expense	
18		<u>-</u>
19		
20	Total Rate Case Cost to be Amortized	\$ 156,887
21		
22		
23	Amortization Period (4 Years)	<u>4</u>
24		
25		
26	Pro Forma Annual Rate Case Amortization Expense	\$ 39,222
27		
28		
29	2012 Forecast	<u>0</u>
30		
31		
32		
33	Pro Forma Adjustment	<u>\$ 39,222</u> (WP-C1, line 17)

Period Reported: 2012

Detailed Adjustments to Operating Income

<u>Line</u>		
1	<u>Bad Debt Expense</u>	
2		
3	Bad debt expense is adjusted based upon pro forma revenues at present and proposed rates.	
4		
5		
6	Adjustment at Present Rates:	
7		
8		
9	Unadjusted Jurisdictional Balance at Present Rates	\$ 5,882,158
10	Pro Forma Revenues at Present Rates	\$ 5,882,158
11	Percentage Increase	0.00%
12		
13		
14	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$ 91,259
15	% Metered Revenue Increase from Above	<u>0.00%</u>
16	Pro Forma Bad Debt Expense at Present Rates	\$ 91,259
17	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	<u>\$ 91,259</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	\$ 5,882,158
25	Pro Forma Revenue at Proposed Rates	\$ 7,151,321
26	Percentage Increase	21.58%
27		
28		
29	Pro Forma Bad Debt Expense at Present Rates	\$ 91,259
30	% Revenue Increase from Above	<u>21.58%</u>
31	Pro Forma Bad Debt Expense at Proposed Rates	\$ 110,949
32	Pro Forma Bad Debt Expense at Present Rates	<u>91,259</u>
33		
34		
35	Pro Forma Proposed Adjustment	<u>\$ 19,690</u> (WP-C1, line 18)

Period Reported: 2012

Detailed Adjustments to Operating Income

Line

Depreciation Expense

Depreciation expense is adjusted for difference between 2012 test year budget depreciation as shown on Schedule C-1, column C, line 4 and that computed by the average test year depreciable Utility Plant In Service and rates as shown below.

Account Number	Account Description	Unadjusted Depreciable Plant Investment (B - 4) (C)	Pro Forma Retirements (B-4) (D)	Pro Forma Reclasses (B-4) (E)	Adjusted Depreciable Plant Investment (C + D + E) (F)	Accrual Rate (G)	Adjusted Test Year Depreciation Expense (F x G) (H)	Unadjusted Test Year Depreciation Expense (C - 12 p1) (I)	Depreciation Expense Adjustment (H - I) (J)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Collection Plant									
3542	Structures and Improvements	\$ 6,467	\$ -	\$ -	\$ 6,467	3.57%	\$ 231	\$ 226	\$ 5
3600	Collection Sewers - Force	2,027,753	-	-	2,027,753	1.89%	38,325	34,453	3,871
3610	Collection Sewers - Gravity	(2,953,506) *	-	-	(2,953,506)	1.89%	(55,821)	(70,029)	14,207
3630	Service to Customers	2,846,924	-	-	2,846,924	3.78%	107,614	96,093	11,521
3640	Flow Measuring Devices	223,423	-	-	223,423	2.66%	6,390	5,947	443
3650	Flow Measuring Installations	4,804	-	-	4,804	3.33%	160	135	25
Pumping Plant									
3543	Structures and Improvements	226,871	-	-	226,871	3.33%	7,555	7,453	102
3700	Receiving Wells	1,873,547	-	-	1,873,547	3.33%	62,389	64,014	(1,625)
3713	Pumping Equipment	5,312,061	-	-	5,312,061	3.13%	166,268	130,703	35,564
Treatment Plant									
3544	Structures and Improvements	14,253,576	-	-	14,253,576	3.57%	508,853	450,988	57,865
3604	Treatment & Disposal Equip.	8,411,006	-	-	8,411,006	3.57%	300,273	196,142	104,131
3614	Plant Sewers	80,787	-	-	80,787	3.33%	2,690	3,046	(355)
3692	Coll. - Other Plant & Misc. Equip.	5,971	-	-	5,971	1.89%	113	113	-
3694	Other Plant & Misc. Equip.	22,912	-	-	22,912	3.33%	763	756	7
3554	Power Generation Equipment	43,071	-	-	43,071	3.33%	1,434	1,648	(214)
3620	Outfall Sewers	27,682	-	-	27,682	3.33%	922	523	399
32							-	-	-
33							-	-	-
34							-	-	-
35							-	-	-
General Plant									
3540	Structures and Improvements	2,896,042	-	-	2,896,042	4.00%	115,842	100,821	15,021
3940	Laboratory Equipment	41,719	-	-	41,719	5.00%	2,086	2,879	(794)
3900	Office Furniture	39,491	-	-	39,491	4.74%	1,872	1,620	252
3900	Personal Computers	4,190	-	-	4,190	12.50%	524	524	-
3900	PC Software	-	-	-	-	20.00%	-	-	-
3900	MainFrame Computers	-	-	-	-	12.50%	-	-	-
3900	MainFrame Software	-	-	-	-	12.50%	-	-	-
3900	Other Machinery & Equipment	-	-	-	-	5.00%	-	-	-
3920	Stores Equipment	-	-	-	-	3.28%	-	-	-
3950	Power Operated Equipment	150,731	-	-	150,731	5.00%	7,537	7,124	412
3960	Communication Equipment	476,994	-	-	476,994	12.50%	59,624	57,809	1,815
3970	Miscellaneous Equipment	118,613	-	-	118,613	5.56%	6,595	5,458	1,137
3910	Transportation Equipment	259,861	-	-	259,861	10.77%	27,987	15,919	12,068
3930	Tools, Shop and Garage Equip.	152,266	-	-	152,266	7.31%	11,131	9,378	1,753
3980	Other Tangible Plant	382,748	-	-	382,748	3.33%	12,746	19,601	(6,855)
52	Subtotal:	\$ 36,936,004	\$ -	\$ -	\$ 36,936,004		\$ 1,394,099	\$ 1,143,344	\$ 250,755
53	Add: Corporate Depreciation						108,303	108,303	-
54	Other Adjustments / Timing etc.						-	(57,147)	57,147
55									
56	TOTAL:	\$ 36,936,004	\$ -	\$ -	\$ 36,936,004		\$ 1,502,402	\$ 1,194,500	\$ 307,902

* Note - Column C Collection Sewers - Gravity is net of Contributions in Aid of Construction.

Period Reported: 2012

Detailed Adjustments to Operating Income

Line

1 **Income Taxes**

2

3

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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.

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<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	\$ 444,264	\$ (147,369)	\$ 296,894	\$ 395,770	\$ 692,665	(WP-C1, line 28)
State Income Tax	\$ 101,111	\$ (12,066)	\$ 89,045	\$ 118,700	\$ 207,745	(WP-C1, line 29)

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

Sales Statistics - Total Company

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

Historical - All Under Commission Jurisdiction

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

Projected - All Under Commission Jurisdiction

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

Sales Statistics - Consolidated Sewer Divisions

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

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	2005 Revenues (B)	2005 (mg) Sales Volume (C)	2006 Revenues (D)	2006 (mg) Sales Volume (E)	2007 Revenues (F)	2007 (mg) Sales Volume (G)	2008 Revenues (H)	2008 (mg) Sales Volume (I)
1	Residential - Metered & Unmetered	\$ 3,388,409	-	\$ 3,557,002	-	\$ 3,897,447	-	\$ 4,005,014	-
2	Commercial - Metered	617,282	-	474,344	-	353,028	-	750,044	-
3	Industrial - Metered	165,464	-	191,699	-	204,554	-	185,987	-
4	Multiple Family Dwellings	295,587	-	323,221	-	100,536	-	-	-
5	Sales to Other Utilities	448,125	N/A	596,093	N/A	526,473	N/A	618,458	N/A
6		-	-	-	-	-	-	-	-
7		-	-	-	-	-	-	-	-
8	All Other Operating Revenue	5,729	-	5,230	-	20,128	-	49,265	-
9									
10	Total:	\$ 4,920,596	-	\$ 5,147,589	-	\$ 5,102,166	-	\$ 5,608,768	-

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	\$ 4,091,353	-	\$ 3,865,260	-	\$ 3,935,721	-	\$ 4,000,320	-
20	Commercial - Metered	583,538	-	541,103	-	547,805	-	549,209	-
21	Industrial - Metered	147,420	-	198,527	-	198,527	-	198,527	-
22	Multiple Family Dwellings	145,578	-	324,256	-	324,256	-	324,256	-
23	Sales to Other Utilities	786,906	N/A	759,588	N/A	760,817	N/A	761,346	N/A
24		-	-	-	-	-	-	-	-
25		-	-	-	-	-	-	-	-
26	All Other Operating Revenue	39,647	-	53,366	-	48,120	-	48,500	-
27									
28	Total:	\$ 5,794,442	-	\$ 5,742,100	-	\$ 5,815,246	-	\$ 5,882,158	-

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	701	Salaries & Wages, Employees	4,658,679		4,658,679	4,886,165		4,886,165	5,081,611		5,081,611
3	703	Salaries & Wages, Officers	252,396		252,396	280,830		280,830	292,064		292,064
4	704	Employee Pensions & Benefits		2,076,678	2,076,678		2,412,914	2,412,914		2,485,302	2,485,302
5	715	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	718	Chemicals		1,207,752	1,207,752		1,180,215	1,180,215		1,215,621	1,215,621
7	720	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	732	Contractual Services - Accounting		89,521	89,521		96,834	96,834		99,739	99,739
10	733	Contractual Services - Legal		73,907	73,907		108,200	108,200		111,446	111,446
11	734	Contractual Services - Management		1,437,600	1,437,600		1,562,399	1,562,399		1,718,638	1,718,638
12	735 & 736	Contractual Services - Other		3,440,858	3,440,858		3,644,905	3,644,905		3,746,694	3,746,694
13	741 - 742	Lease Expense		49,546	49,546		59,580	59,580		61,367	61,367
14	750	Transportation Expense		465,547	465,547		600,568	600,568		625,185	625,185
15	756 - 759	Insurance Expense		561,463	561,463		633,120	633,120		652,499	652,499
16	766 & 767	Regulatory Commission Exp. Amortization		226,243	226,243		221,534	221,534		188,515	188,515
17	770	Bad Debt Expense		544,131	544,131		592,743	592,743		603,815	603,815
18	775	Miscellaneous Expense		(699,137)	(699,137)		(401,726)	(401,726)		(407,732)	(407,732)
19		O & M Expenses	4,911,075	12,139,817	17,050,891	5,166,995	13,571,020	18,738,015	5,373,675	14,003,106	19,376,781
20	403	Depreciation Expense		7,696,522	7,696,522		8,256,583	8,256,583		8,610,420	8,610,420
21	406	Amortization of Utility Plant Acquisition Adjust.		(45,062)	(45,062)		(45,062)	(45,062)		(45,062)	(45,062)
22	407	Amortization Expense		292,661	292,661		259,307	259,307		260,276	260,276
23	408	Taxes Other Than Income		2,828,651	2,828,651		2,944,729	2,944,729		3,033,071	3,033,071
24	409	Income Taxes - Current Federal		3,162,267	3,162,267		3,552,185	3,552,185		3,537,830	3,537,830
25	409	Income Taxes - Current State		717,872	717,872		808,582	808,582		805,025	805,025
26	410	Deferred Federal Income Taxes		-	-		-	-		-	-
27	410	Deferred State Income Taxes		-	-		-	-		-	-
28	411	Provision for Deferred Income Taxes - Credit		-	-		-	-		-	-
29	412	Amortization of I. T. C. - Federal		(51,904)	(51,904)		(51,840)	(51,840)		(51,840)	(51,840)
30	412	Amortization of I. T. C. - State		(20,944)	(20,944)		(22,612)	(22,612)		(22,612)	(22,612)
31		Utility Operating Expenses	\$ 4,911,075	\$26,719,880	\$31,630,955	\$ 5,166,995	\$ 29,272,892	\$ 34,439,887	\$ 5,373,675	\$ 30,130,214	\$ 35,503,888
32		Utility Operating Income	\$(4,911,075)	\$14,927,200	\$10,016,125	\$(5,166,995)	\$ 16,310,497	\$ 11,143,502	\$(5,373,675)	\$ 16,454,806	\$ 11,081,131
33	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34		Total Utility Operating Income	\$(4,911,075)	\$14,927,200	\$10,016,125	\$(5,166,995)	\$ 16,310,497	\$ 11,143,502	\$(5,373,675)	\$ 16,454,806	\$ 11,081,131
35		<u>Other Income and Deductions:</u>									
36	419	Interest and Dividend Income		2,124	2,124		2,400	2,400		2,400	2,400
37	420	Allowance for Funds Used During Construction		186,019	186,019		-	-		-	-
38	421	Non-Utility Income		889,072	889,072		860,823	860,823		860,823	860,823
39	426	Miscellaneous Non-Utility Expenses		(225,180)	(225,180)		(211,679)	(211,679)		(216,049)	(216,049)
40	409	Non-Operating Income Taxes		-	-		-	-		-	-
41	412	Amortization of Pre-1971 I. T. C.		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ 852,035	\$ 852,035		\$ 651,544	\$ 651,544		\$ 647,174	\$ 647,174
43		<u>Debt Expense:</u>									
44	427	Interest Expense		4,688,152	4,688,152		4,751,442	4,751,442		4,715,515	4,715,515
45	428	Amortization of Debt Discount and Expense		189,887	189,887		189,488	189,488		189,488	189,488
46	429	Amortization of Premium on Debt		43,338	43,338		43,246	43,246		43,246	43,246
47		Total Debt Expense		\$ 4,921,376	\$ 4,921,376		\$ 4,984,176	\$ 4,984,176		\$ 4,948,249	\$ 4,948,249
48		NET INCOME	\$(4,911,075)	\$10,857,858	\$ 5,946,784	\$(5,166,995)	\$ 11,977,865	\$ 6,810,870	\$(5,373,675)	\$ 12,153,730	\$ 6,780,055

* This exhibit includes Sewer Accounts as well.

Period Reported: 2007 - 2009

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

Line	Account # (A) *	Account Description (B)	Direct PR (C)	Non-Payroll (D)	2007 Total (E)	Direct PR (F)	Non-Payroll (G)	2008 Total (H)	Direct PR (I)	Non-Payroll (J)	2009 Total (K)
1	460-474	Total Operating Revenues		\$ 41,342,392	\$ 41,342,392		\$ 40,095,687	\$ 40,095,687		\$ 40,998,636	\$ 40,998,636
2	701	Salaries & Wages, Employees	4,252,368		4,252,368	4,552,735		4,552,735	4,483,548		4,483,548
3	703	Salaries & Wages, Officers	340,295		340,295	279,471		279,471	190,560		190,560
4	704	Employee Pensions & Benefits		1,591,759	1,591,759		1,589,038	1,589,038		2,277,479	2,277,479
5	715	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	718	Chemicals		1,243,966	1,243,966		1,269,598	1,269,598		1,258,079	1,258,079
7	720	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	732	Contractual Services - Accounting		130,519	130,519		120,651	120,651		93,888	93,888
10	733	Contractual Services - Legal		120,556	120,556		232,389	232,389		939	939
11	734	Contractual Services - Management		1,317,326	1,317,326		1,261,897	1,261,897		1,120,649	1,120,649
12	735 & 736	Contractual Services - Other		3,380,111	3,380,111		3,955,429	3,955,429		3,676,812	3,676,812
13	741 - 742	Lease Expense		64,911	64,911		60,401	60,401		55,998	55,998
14	750	Transportation Expense		550,371	550,371		614,618	614,618		499,599	499,599
15	756 - 759	Insurance Expense		601,661	601,661		438,877	438,877		537,145	537,145
16	766 & 767	Regulatory Commission Exp. Amortization		273,022	273,022		213,306	213,306		225,725	225,725
17	770	Bad Debt Expense		1,080,089	1,080,089		1,398,806	1,398,806		574,170	574,170
18	775	Miscellaneous Expense		(367,720)	(367,720)		(182,379)	(182,379)		(701,234)	(701,234)
19		O & M Expenses	4,592,663	12,421,136	17,013,799	4,832,207	13,679,024	18,511,230	4,674,108	12,372,816	17,046,924
20	403	Depreciation Expense		6,307,965	6,307,965		6,996,505	6,996,505		7,339,528	7,339,528
21	406	Amortization of Utility Plant Acquisition Adjust.		(45,060)	(45,060)		(45,061)	(45,061)		(45,062)	(45,062)
22	407	Amortization Expense		294,062	294,062		268,889	268,889		263,516	263,516
23	408	Taxes Other Than Income		2,477,368	2,477,368		2,701,316	2,701,316		2,628,081	2,628,081
24	409	Income Taxes - Current Federal		3,567,368	3,567,368		5,033,761	5,033,761		3,158,768	3,158,768
25	409	Income Taxes - Current State		821,287	821,287		876,573	876,573		735,875	735,875
26	410	Deferred Federal Income Taxes		-	-		-	-		-	-
27	410	Deferred State Income Taxes		-	-		-	-		-	-
28	411	Provision for Deferred Income Taxes - Credit		-	-		-	-		-	-
29	412	Amortization of I. T. C. - Federal		(52,608)	(52,608)		(52,608)	(52,608)		(52,526)	(52,526)
30	412	Amortization of I. T. C. - State		(2,592)	(2,592)		(2,592)	(2,592)		(58,498)	(58,498)
31		Utility Operating Expenses	\$ 4,592,663	\$ 25,788,926	\$ 30,381,589	\$ 4,832,207	\$ 29,455,806	\$ 34,288,013	\$ 4,674,108	\$ 26,342,497	\$ 31,016,605
32		Utility Operating Income	\$(4,592,663)	\$ 15,553,465	\$ 10,960,802	\$(4,832,207)	\$ 10,639,880	\$ 5,807,674	\$(4,674,108)	\$ 14,656,139	\$ 9,982,031
33	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		4,117,907	4,117,907		-	-
34		Total Utility Operating Income	\$(4,592,663)	\$ 15,553,465	\$ 10,960,802	\$(4,832,207)	\$ 14,757,787	\$ 9,925,581	\$(4,674,108)	\$ 14,656,139	\$ 9,982,031
35		<u>Other Income and Deductions:</u>									
36	419	Interest and Dividend Income		7,213	7,213		289,296	289,296		5,658	5,658
37	420	Allowance for Funds Used During Construction		97,141	97,141		525,843	525,843		315,030	315,030
38	421	Non-Utility Income		1,052,321	1,052,321		1,224,179	1,224,179		936,942	936,942
39	426	Miscellaneous Non-Utility Expenses		(544,745)	(544,745)		(295,634)	(295,634)		(246,384)	(246,384)
40	409	Non-Operating Income Taxes		-	-		-	-		-	-
41	412	Amortization of Pre-1971 I. T. C.		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ 611,930	\$ 611,930		\$ 1,743,684	\$ 1,743,684		\$ 1,011,247	\$ 1,011,247
43		<u>Debt Expense:</u>									
44	427	Interest Expense		4,528,701	4,528,701		5,225,395	5,225,395		4,761,853	4,761,853
45	428	Amortization of Debt Discount and Expense		150,820	150,820		191,530	191,530		189,887	189,887
46	429	Amortization of Premium on Debt		43,338	43,338		43,338	43,338		43,338	43,338
47		Total Debt Expense		\$ 4,722,859	\$ 4,722,859		\$ 5,460,262	\$ 5,460,262		\$ 4,995,077	\$ 4,995,077
48		NET INCOME	\$(4,592,663)	\$ 11,442,537	\$ 6,849,873	\$(4,832,207)	\$ 11,041,209	\$ 6,209,002	\$(4,674,108)	\$ 10,672,308	\$ 5,998,201

* This exhibit includes Sewer Accounts as well.

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

Comparative Operating Income Statements for Prior Years and the Test Year - Consolidated Sewer Divisions

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		\$ 5,742,100	\$ 5,742,100		\$ 5,815,246	\$ 5,815,246		\$ 5,882,158	\$ 5,882,158
2	701	Salaries & Wages, Employees	465,944		465,944	478,076		478,076	497,199		497,199
3	703	Salaries & Wages, Officers	24,491		24,491	32,706		32,706	34,014		34,014
4	704	Employee Pensions & Benefits		192,499	192,499		234,760	234,760		241,802	241,802
5	715	Purchased Power & Fuel for Power Prod.		618,810	618,810		629,662	629,662		638,432	638,432
6	718	Chemicals		15,083	15,083		13,857	13,857		14,273	14,273
7	720	Materials & Supplies		34,571	34,571		31,080	31,080		32,012	32,012
8	631	Contractual Services - Engineering		3,373	3,373		2,640	2,640		2,719	2,719
9	732	Contractual Services - Accounting		7,224	7,224		9,417	9,417		9,700	9,700
10	733	Contractual Services - Legal		25,780	25,780		36,200	36,200		37,286	37,286
11	734	Contractual Services - Management		111,898	111,898		123,345	123,345		135,679	135,679
12	735 & 736	Contractual Services - Other		439,849	439,849		456,886	456,886		463,494	463,494
13	741 - 742	Lease Expense		7,295	7,295		6,120	6,120		6,304	6,304
14	750	Transportation Expense		56,451	56,451		81,114	81,114		62,947	62,947
15	756 - 759	Insurance Expense		70,734	70,734		80,215	80,215		82,622	82,622
16	766 & 767	Regulatory Commission Exp. Amortization		-	-		-	-		-	-
17	770	Bad Debt Expense		125,276	125,276		88,946	88,946		91,259	91,259
18	775	Miscellaneous Expense		(76,958)	(76,958)		(35,182)	(35,182)		(33,662)	(33,662)
19		O & M Expenses	490,435	1,631,865	2,122,320	510,782	1,739,060	2,249,842	531,213	1,784,868	2,316,081
20	403	Depreciation Expense		1,026,237	1,026,237		1,164,452	1,164,452		1,194,500	1,194,500
21	408	Amortization of Utility Plant Acquisition Adjust.		4,749	4,749		4,749	4,749		4,749	4,749
22	407	Amortization Expense		-	-		-	-		-	-
23	408	Taxes Other Than Income		371,845	371,845		388,993	388,993		400,663	400,663
24	409	Income Taxes - Current Federal		521,121	521,121		455,897	455,897		444,264	444,264
25	409	Income Taxes - Current State		117,930	117,930		103,770	103,770		101,111	101,111
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		(5,628)	(5,628)		(5,628)	(5,628)		(5,628)	(5,628)
30	412	Amortization of I. T. C. - State		-	-		-	-		-	-
31		Utility Operating Expenses	\$ 490,435	\$ 3,668,140	\$ 4,158,575	\$ 510,782	\$ 3,851,295	\$ 4,362,078	\$ 531,213	\$ 3,924,527	\$ 4,455,740
32		Utility Operating Income	\$ (490,435)	\$ 2,073,960	\$ 1,583,526	\$ (510,782)	\$ 1,963,951	\$ 1,453,170	\$ (531,213)	\$ 1,957,631	\$ 1,426,418
33		Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34	414	Total Utility Operating Income	\$ (490,435)	\$ 2,073,960	\$ 1,583,526	\$ (510,782)	\$ 1,963,951	\$ 1,453,170	\$ (531,213)	\$ 1,957,631	\$ 1,426,418
35		Other Income and Deductions:									
36		Interest and Dividend Income		-	-		-	-		-	-
37	419	Allowance for Funds Used During Construction		19,625	19,625		-	-		-	-
38	420	Non-Utility Income		(1,859)	(1,859)		60,338	60,338		60,338	60,338
39	421	Miscellaneous Non-Utility Expenses		(4,882)	(4,882)		(6,525)	(6,525)		(6,525)	(6,525)
40	426	Non-Operating Income Taxes		-	-		-	-		-	-
41	409	Total Other Income and Deductions		\$ 12,884	\$ 12,884	\$ -	\$ 53,813	\$ 53,813	\$ -	\$ 53,813	\$ 53,813
42		Debt Expense:									
43		Interest Expense		590,710	590,710		600,461	600,461		595,843	595,843
44	427	Amortization of Debt Discount and Expense		31,995	31,995		31,794	31,794		31,794	31,794
45	428	Amortization of Premium on Debt		7,302	7,302		7,256	7,256		7,256	7,256
46	429	Total Debt Expense		\$ 630,007	\$ 630,007	\$ -	\$ 639,511	\$ 639,511	\$ -	\$ 634,893	\$ 634,893
47		NET INCOME (LOSS)	\$ (490,435)	\$ 1,456,837	\$ 966,402	\$ (510,782)	\$ 1,378,253	\$ 867,471	\$ (531,213)	\$ 1,376,551	\$ 845,338

Period Reported: 2007 - 2009

Comparative Operating Income Statements for Prior Years and the Test Year - Consolidated Sewer Divisions

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		\$ 5,102,166	\$ 5,102,166		\$ 5,608,768	\$ 5,608,768		\$ 5,794,442	\$ 5,794,442
2	701	Salaries & Wages, Employees	370,610		370,610	366,997		366,997	437,541		437,541
3	703	Salaries & Wages, Officers	20,633		20,633	23,513		23,513	23,284		23,284
4	704	Employee Pensions & Benefits		95,102	95,102		125,901	125,901		202,738	202,738
5	715	Purchased Power & Fuel for Power Prod.		478,156	478,156		546,175	546,175		582,324	582,324
6	718	Chemicals		4,896	4,896		7,152	7,152		7,083	7,083
7	720	Materials & Supplies		46,235	46,235		40,745	40,745		31,474	31,474
8	631	Contractual Services - Engineering		4,259	4,259		2,172	2,172		3,433	3,433
9	732	Contractual Services - Accounting		10,561	10,561		8,613	8,613		7,021	7,021
10	733	Contractual Services - Legal		28,036	28,036		252,920	252,920		(109,984)	(109,984)
11	734	Contractual Services - Management		107,671	107,671		83,567	83,567		83,692	83,692
12	735 & 736	Contractual Services - Other		472,595	472,595		455,989	455,989		374,782	374,782
13	741 - 742	Lease Expense		10,032	10,032		2,979	2,979		6,934	6,934
14	750	Transportation Expense		61,708	61,708		70,954	70,954		60,483	60,483
15	756 - 759	Insurance Expense		72,708	72,708		58,528	58,528		65,261	65,261
16	766 & 767	Regulatory Commission Exp. Amortization		-	-		-	-		-	-
17	770	Bad Debt Expense		83,583	83,583		187,072	187,072		132,273	132,273
18	775	Miscellaneous Expense		2,155	2,155		81,051	81,051		(46,918)	(46,918)
19		O & M Expenses	391,243	1,477,696	1,868,939	390,510	1,923,818	2,314,328	460,824	1,400,595	1,861,419
20	403	Depreciation Expense		751,390	751,390		849,581	849,581		898,531	898,531
21	406	Amortization of Utility Plant Acquisition Adjust.		4,752	4,752		4,751	4,751		4,749	4,749
22	407	Amortization Expense		-	-		-	-		-	-
23	408	Taxes Other Than Income		300,803	300,803		394,766	394,766		341,015	341,015
24	409	Income Taxes - Current Federal		505,719	505,719		568,205	568,205		712,759	712,759
25	409	Income Taxes - Current State		115,571	115,571		104,288	104,288		160,768	160,768
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		(5,628)	(5,628)		(5,628)	(5,628)		(5,628)	(5,628)
30	412	Amortization of I. T. C. - State		-	-		-	-		-	-
31		Utility Operating Expenses	\$ 391,243	\$ 3,150,303	\$ 3,541,546	\$ 390,510	\$ 3,839,781	\$ 4,230,290	\$ 460,824	\$ 3,512,789	\$ 3,973,613
32		Utility Operating Income	\$ (391,243)	\$ 1,951,863	\$ 1,560,620	\$ (390,510)	\$ 1,768,987	\$ 1,378,477	\$ (460,824)	\$ 2,281,654	\$ 1,820,829
33	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34		Total Utility Operating Income	\$ (391,243)	\$ 1,951,863	\$ 1,560,620	(390,510)	1,768,987	1,378,477	(460,824)	2,281,654	1,820,829
35		<u>Other Income and Deductions:</u>									
36	419	Interest and Dividend Income		-	-		-	-		-	-
37	420	Allowance for Funds Used During Construction		2,200	2,200		1,717	1,717		28,253	28,253
38	421	Non-Utility Income		60,338	60,338		60,358	60,358		60,378	60,378
39	426	Miscellaneous Non-Utility Expenses		(10,064)	(10,064)		(3,963)	(3,963)		(2,542)	(2,542)
40	409	Non-Operating Income Taxes		-	-		-	-		-	-
41		Total Other Income and Deductions		\$ 52,474	\$ 52,474	\$ -	\$ 58,111	\$ 58,111	\$ -	\$ 86,088	\$ 86,088
42		<u>Debt Expense:</u>									
43	427	Interest Expense		636,787	636,787		655,257	655,257		547,286	547,286
44	428	Amortization of Debt Discount and Expense		24,461	24,461		31,551	31,551		31,349	31,349
45	429	Amortization of Premium on Debt		7,029	7,029		7,139	7,139		7,155	7,155
46		Total Debt Expense		\$ 668,277	\$ 668,277	\$ -	\$ 693,947	\$ 693,947	\$ -	\$ 585,789	\$ 585,789
47											
48											
49											
50											
51											
52		NET INCOME (LOSS)	\$ (391,243)	\$ 1,336,060	\$ 944,817	\$ (390,510)	\$ 1,133,152	\$ 742,642	\$ (460,824)	\$ 1,781,952	\$ 1,321,128

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)	\$ 1,426,418	\$ 1,238,730	\$ 1,973,732
2	Less: Synchronized Interest Expense (C - 5.4)	(634,893)	(683,449)	(683,449)
3	Add: Income Taxes - net of ITC Amort.	539,747	380,311	894,781
4	Net Income Before Income Taxes	1,331,272	935,592	2,185,064
5	Income Tax Calculation:			
6	Net Income Before Income Taxes	1,331,272	935,592	2,185,064
7	Permanent Differences:			
8	50% Employee Expense	1,722	1,722	1,722
9				
10	Total	1,722	1,722	1,722
11	Timing Differences:			
12	Excess tax Depreciation	(1,368,474)	(1,060,573)	(1,060,573)
13	Pension Expense - FASB 87	-	-	-
14	OPEB Expense - FASB 106	-	-	-
15	Overheads	-	-	-
16	Cost of Removal	-	-	-
17	Intake Cleaning	-	-	-
18	Tank Painting	-	-	-
19	Total	(1,368,474)	(1,060,573)	(1,060,573)
20				
21	TAXABLE INCOME - STATE (Current)	\$ (35,480)	\$ (123,258)	\$ 1,126,214
22	INCOME TAXES - STATE			
23	Current	(3,371)	(11,709)	106,990
24	Deferred	130,005	100,754	100,754
25	Reconciling adjustment	(25,523)		
26	Total	\$ 101,111	\$ 89,045	\$ 207,745
27				
28	TAXABLE INCOME - FEDERAL (Current)	\$ (32,109)	\$ (111,548)	\$ 1,019,224
29	INCOME TAXES - FEDERAL			
30	Current	(11,238)	(39,042)	356,728
31	Deferred	433,464	335,936	335,936
32	Reconciling adjustment	22,038		
33	Total	\$ 444,264	\$ 296,894	\$ 692,665
34				

Period Reported: 2009

Consolidated Federal Income Tax Return

Line

- 1 A) The procedure used to allocate the consolidated 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 consolidated 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 consolidated 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	\$ 1,368,474	\$ 1,060,573	\$ 1,060,573
5	Pension Expense - FASB 87	-	-	-
6	OPEB Expense - FASB 106	-	-	-
7	Overheads	-	-	-
8	Cost of Removal	-	-	-
9	Intake Cleaning	-	-	-
10	Tank Painting	-	-	-
11	Total Taxable Basis for Deferred SIT Expense	<u>\$ 1,368,474</u>	<u>\$ 1,060,573</u>	<u>\$ 1,060,573</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>\$ (130,005)</u>	<u>\$ (100,754)</u>	<u>\$ (100,754)</u>
16				
17				
18				
19				
20	Total Taxable Basis for Deferred FIT Expense			
21	(Lines 10 + 14)	1,238,469	959,818	959,818
22				
23	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
24				
25	Deferred Fed. Income Tax Expense (line 20 x 22)	<u>\$ (433,464)</u>	<u>\$ (335,936)</u>	<u>\$ (335,936)</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	\$ 2,562,975	\$ 2,562,975	\$ 2,562,975
4	Book Depreciation	<u>1,194,500</u>	<u>1,502,402</u>	<u>1,502,402</u>
5	Tax Depreciation in Excess of Book	1,368,474	1,060,573	1,060,573
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	\$ 1,368,474	\$ 1,060,573	\$ 1,060,573
11				
12	State Income Tax Rate:	9.50%	9.50%	9.50%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	\$ (130,005)	\$ (100,754)	\$ (100,754)
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	1,238,469	959,818	959,818
19				
20	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
21				
22	Attributable Deferred FIT Expense (line 18 x 20)	\$ (433,464)	\$ (335,936)	\$ (335,936)

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

\$

22,156,401

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

\$

683,449

18

Col. F & H, line 38

Period Reported: 2012

Investment Tax and Job Development Credits

Line	Account Number (A)	Description (B)	Projected Unamortized ITC at 12/31/11 (C)	Additions (D)	Amortizations (E)	Projected Unamortized ITC at 12/31/12 (F)
1	255	Unamortized Federal ITC	\$ 96,290	\$ -	\$ (5,628)	\$ 90,662
2						
3						
4	255	Unamortized State ITC	-	-	-	-
5						
6						
7		Total	<u>\$ 96,290</u>	<u>\$ -</u>	<u>\$ (5,628)</u>	<u>\$ 90,662</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 - Consolidated Sewer Divisions

<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	775	Other Expense	None	\$ -	
2					
3					
4					
5					
6					
7		Items Under \$1,000		-	
8		Aggregate Nonoperating Items		-	
9					
10				\$ -	

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

Industry Association Dues - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	<u>2009</u>			
2		Other Expense		\$ -	Provide support and receive benefit
3				-	from association with peers.
4					Associations are involved in legislative,
5		Items Under \$50,000		43,594	technical, educational, finance, tax
6		Aggregate Nonoperating Items		-	and other industry - wide affairs.
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 - Consolidated Sewer Divisions

<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	775	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		4,284	
8		Aggregate Nonoperating Items		<u> -</u>	
9					
10				<u>\$ 4,284</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 - Consolidated Sewer Divisions

<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	735 & 736	Contractual Services - Other	Level One / ACO	\$ 88,082	Billing / CSR Services
2	735 & 736	Contractual Services - Other	Stewart Spreading & No. III. Env. Applications	236,610	Sludge Hauling
3					
4					
5					
6					
7					
8					
9					
10					
11					
12		Items Under \$50,000		188,508	
13					
14		Aggregate Nonoperating Items		-	
15					
16					
17					
18				<u>\$ 513,200</u>	

Charitable Contributions - Total Company

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

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 - Consolidated Sewer Division

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	775	<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)	618	Various
19			Aggregate Nonoperating Items	-	
20		TOTAL		<u>618</u>	
21					
22					
23					
24					
25					
26					
27					
28					
29	Note - The Company's active involvement and associated donations in the communities it serves are for the public welfare.				
30	The Company believes the above test year donations are reasonable per the following measurements:				
31					
32	Approximate percentage of revenues:	0.0%			
33	Approximate amount per customer per month:	\$0.01			

Period Reported: 2012

Demonstration and Selling, Advertising, and Miscellaneous Sales Expense

<u>Line</u>	<u>Account Number</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Test Year</u> <u>Expense</u> <u>(C)</u>	<u>Ratemaking</u> <u>Adjustments</u> <u>(D)</u>	<u>Expense on C-1</u> <u>(E)</u>
1	760	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 - Consolidated Sewer Divisions

<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>Recipient of Expenditure</u> <u>(E)</u>
1					
2					
3	426-060	Non-Utility Expense	None	\$ 6,525	Civic, Political or Related Contribution
4					
5					
6					
7					
8					
9					
10		Items Under \$1,000			
11				<u>\$ 6,525</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) <u>Outside Consultant / Witness Detail:</u>										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.)
13	Local Legal Support	\$ 175,000		\$ -		\$ 175,000	Legal	Direct Legal Support	\$ 31,655	\$ 7,914
14	Aqua America, Inc. - Legal	124,800	Hourly at Cost	2,400		127,200	Legal	Overall Legal; Reg. Relations	23,009	5,752
15	Gannett Fleming	39,500		1,200		40,700	Witness	Rate of Return on Equity	7,362	1,841
16	GPM - David Monie	75,000		1,200		76,200	Witness	COSS/ Rate Design/ E-Sched.	13,784	3,446
17	Guastella Associates	70,000		1,200		71,200	Witness	Depreciation Studies	12,879	3,220
18	London Witte Group	95,000		-		95,000	Audit Plan/Case	Compliance with Sch. G-2	17,184	4,296
19	Aqua America, Inc. - Rate Dept.	210,143	Hourly at Cost	6,000		216,143	Rate Support Etc.	Case Mgt. Assist. & Support	39,097	9,774
20	Other Expenses - Misc.	-		-	65,875	<u>65,875</u>	Miscellaneous	Please see Footnote #2	<u>11,916</u>	<u>2,979</u>
21		\$ 789,443		\$ 12,000	\$ 65,875	\$ 867,318			\$ 156,887	\$ 39,222

(C) Footnotes:

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

(D) Amortization of Previous Rate Case Expenses:

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

30		
31		
32		
33	N/A	\$0

Period Reported: 2012

Rate Case Expense Comparisons

<u>Line</u>	<u>Categories</u>	<u>Current Case Consol Sewer Amount</u>	<u>Approximate Prior Case</u>
1	Outside Consultants / Witnesses	\$ 51,209	\$ -
2	Outside Legal Services	31,655	256,000
3	Paid Overtime	-	-
4	Other Expenses	<u>74,022</u>	<u>152,000</u>
5			
6			
7	Total Expense	<u>\$ 156,887</u>	<u>\$ 408,000</u>
8			
9			
10			
11	If 20% Difference - Explanation:		
12			
13			
14			
15			
16			
17	The Consolidated Sewer Divisions benefit from economies of a larger customer base supporting costs of Consolidated filings.		

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

Direct Payroll by Function

Total Company

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

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

Direct Payroll by Function

Consolidated Sewer Divisions

<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	Collection and Pumping	\$ 61,689	\$ 29,322	\$ 29,651	\$ 229,957
2					
3		-	79,360	191,462	-
4					
5	Treatment and Disposal	226,721	234,892	102,480	106,579
6					
7	Customer Accounts	37,853	5,175	36,966	38,445
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	<u>134,562</u>	<u>141,686</u>	<u>150,223</u>	<u>156,232</u>
12					
13	Total Payroll Charged to O&M Expense	\$ 460,825	\$ 490,435	\$ 510,782	\$ 531,213
14					
15	Total Payroll Charged to Other	-	-	-	-
16	Total Payroll Charged to Construction	<u>102,445</u>	<u>136,818</u>	<u>133,891</u>	<u>135,895</u>
17					
18					
19					
20	TOTAL PAYROLL	\$ 563,270	\$ 627,253	\$ 644,673	\$ 667,108

Number of Employees

Period Reported: 2009

Total Company

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

Number of Employees

Period Reported: 2009

Consolidated Sewer Divisions

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<u>Collection / Pumping</u>					<u>Customer Service</u>				
2	January	5.9	0.0	0.0	5.9	January	0	0	0.0	0.0
3	February	5.9	0.0	0.0	5.9	February	0	0	0.0	0.0
4	March	5.9	0.0	0.0	5.9	March	0	0	0.0	0.0
5	April	5.9	0.0	0.0	5.9	April	0	0	0.0	0.0
6	May	5.9	0.0	0.0	5.9	May	0	0	0.0	0.0
7	June	5.9	0.0	0.0	5.9	June	0	0	0.0	0.0
8	July	5.9	0.0	0.0	5.9	July	0	0	0.0	0.0
9	August	5.9	0.0	0.0	5.9	August	0	0	0.0	0.0
10	September	5.9	0.0	0.0	5.9	September	0	0	0.0	0.0
11	October	5.9	0.0	0.0	5.9	October	0	0	0.0	0.0
12	November	5.9	0.0	0.0	5.9	November	0	0	0.0	0.0
13	December	5.9	0.0	0.0	5.9	December	0	0	0.0	0.0
14										
15										
16										
17										
18	<u>Treatment & Disposal</u>					<u>Administrative & General</u>				
19	January	0.9	0.7	0.4	1.3	January	1.5	0.8	0.4	1.9
20	February	0.9	0.7	0.4	1.3	February	1.5	0.8	0.4	1.9
21	March	0.9	0.7	0.4	1.3	March	1.5	0.8	0.4	1.9
22	April	0.9	0.7	0.4	1.3	April	1.5	0.8	0.4	1.9
23	May	0.9	0.7	0.4	1.3	May	1.5	0.8	0.4	1.9
24	June	0.9	0.7	0.4	1.3	June	1.5	0.8	0.4	1.9
25	July	0.9	0.7	0.4	1.3	July	1.5	0.8	0.4	1.9
26	August	0.9	0.7	0.4	1.3	August	1.5	0.8	0.4	1.9
27	September	0.9	0.7	0.4	1.3	September	1.5	0.8	0.4	1.9
28	October	0.9	0.7	0.4	1.3	October	1.5	0.8	0.4	1.9
29	November	0.9	0.7	0.4	1.3	November	1.5	0.8	0.4	1.9
30	December	0.9	0.7	0.4	1.3	December	1.5	0.8	0.4	1.9

Number of Employees

Period Reported: 2010

Total Company

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

Period Reported: 2010

Number of Employees
 Consolidated Sewer Divisions

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	Collection / Pumping					Customer Service				
2	January	5.5	0.0	0.0	5.5	January	0.1	0.0	0.0	0.1
3	February	5.5	0.0	0.0	5.5	February	0.1	0.0	0.0	0.1
4	March	5.5	0.0	0.0	5.5	March	0.1	0.0	0.0	0.1
5	April	5.5	0.0	0.0	5.5	April	0.1	0.0	0.0	0.1
6	May	5.5	0.0	0.0	5.5	May	0.1	0.0	0.0	0.1
7	June	5.5	0.0	0.0	5.5	June	0.1	0.0	0.0	0.1
8	July	5.5	0.0	0.0	5.5	July	0.1	0.0	0.0	0.1
9	August	5.5	0.0	0.0	5.5	August	0.1	0.0	0.0	0.1
10	September	5.5	0.0	0.0	5.5	September	0.1	0.0	0.0	0.1
11	October	5.5	0.0	0.0	5.5	October	0.1	0.0	0.0	0.1
12	November	5.5	0.0	0.0	5.5	November	0.1	0.0	0.0	0.1
13	December	5.5	0.0	0.0	5.5	December	0.1	0.0	0.0	0.1
14										
15										
16										
17										
18	Treatment & Disposal					Administrative & General				
19	January	1.0	0.4	0.2	1.2	January	1.6	0.6	0.3	1.9
20	February	1.0	0.4	0.2	1.2	February	1.6	0.6	0.3	1.9
21	March	1.0	0.4	0.2	1.2	March	1.6	0.6	0.3	1.9
22	April	1.0	0.4	0.2	1.2	April	1.6	0.6	0.3	1.9
23	May	1.0	0.4	0.2	1.2	May	1.6	0.6	0.3	1.9
24	June	1.0	0.4	0.2	1.2	June	1.6	0.6	0.3	1.9
25	July	1.0	0.4	0.2	1.2	July	1.6	0.6	0.3	1.9
26	August	1.0	0.4	0.2	1.2	August	1.6	0.6	0.3	1.9
27	September	1.0	0.4	0.2	1.2	September	1.6	0.6	0.3	1.9
28	October	1.0	0.4	0.2	1.2	October	1.6	0.6	0.3	1.9
29	November	1.0	0.4	0.2	1.2	November	1.6	0.6	0.3	1.9
30	December	1.0	0.4	0.2	1.2	December	1.6	0.6	0.3	1.9

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

Consolidated Sewer Divisions

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<u>Collection / Pumping</u>					<u>Customer Service</u>				
2	January	4.4	0.0	0.0	4.4	January	0.6	0.0	0.0	0.6
3	February	4.4	0.0	0.0	4.4	February	0.6	0.0	0.0	0.6
4	March	4.4	0.0	0.0	4.4	March	0.6	0.0	0.0	0.6
5	April	4.4	0.0	0.0	4.4	April	0.6	0.0	0.0	0.6
6	May	4.4	0.0	0.0	4.4	May	0.6	0.0	0.0	0.6
7	June	4.4	0.0	0.0	4.4	June	0.6	0.0	0.0	0.6
8	July	4.4	0.0	0.0	4.4	July	0.6	0.0	0.0	0.6
9	August	4.4	0.0	0.0	4.4	August	0.6	0.0	0.0	0.6
10	September	4.4	0.0	0.0	4.4	September	0.6	0.0	0.0	0.6
11	October	4.4	0.0	0.0	4.4	October	0.6	0.0	0.0	0.6
12	November	4.4	0.0	0.0	4.4	November	0.6	0.0	0.0	0.6
13	December	4.4	0.0	0.0	4.4	December	0.6	0.0	0.0	0.6
14										
15										
16										
17										
18	<u>Treatment & Disposal</u>					<u>Administrative & General</u>				
19	January	1.4	0.4	0.2	1.6	January	3.5	0.8	0.4	3.9
20	February	1.4	0.4	0.2	1.6	February	3.5	0.8	0.4	3.9
21	March	1.4	0.4	0.2	1.6	March	3.5	0.8	0.4	3.9
22	April	1.4	0.4	0.2	1.6	April	3.5	0.8	0.4	3.9
23	May	1.4	0.4	0.2	1.6	May	3.5	0.8	0.4	3.9
24	June	1.4	0.4	0.2	1.6	June	3.5	0.8	0.4	3.9
25	July	1.4	0.4	0.2	1.6	July	3.5	0.8	0.4	3.9
26	August	1.4	0.4	0.2	1.6	August	3.5	0.8	0.4	3.9
27	September	1.4	0.4	0.2	1.6	September	3.5	0.8	0.4	3.9
28	October	1.4	0.4	0.2	1.6	October	3.5	0.8	0.4	3.9
29	November	1.4	0.4	0.2	1.6	November	3.5	0.8	0.4	3.9
30	December	1.4	0.4	0.2	1.6	December	3.5	0.8	0.4	3.9

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

Consolidated Sewer Divisions

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<u>Collection / Pumping</u>					<u>Customer Service</u>				
2	January	4.4	0.0	0.0	4.4	January	0.6	0.0	0.0	0.6
3	February	4.4	0.0	0.0	4.4	February	0.6	0.0	0.0	0.6
4	March	4.4	0.0	0.0	4.4	March	0.6	0.0	0.0	0.6
5	April	4.4	0.0	0.0	4.4	April	0.6	0.0	0.0	0.6
6	May	4.4	0.0	0.0	4.4	May	0.6	0.0	0.0	0.6
7	June	4.4	0.0	0.0	4.4	June	0.6	0.0	0.0	0.6
8	July	4.4	0.0	0.0	4.4	July	0.6	0.0	0.0	0.6
9	August	4.4	0.0	0.0	4.4	August	0.6	0.0	0.0	0.6
10	September	4.4	0.0	0.0	4.4	September	0.6	0.0	0.0	0.6
11	October	4.4	0.0	0.0	4.4	October	0.6	0.0	0.0	0.6
12	November	4.4	0.0	0.0	4.4	November	0.6	0.0	0.0	0.6
13	December	4.4	0.0	0.0	4.4	December	0.6	0.0	0.0	0.6
14										
15										
16										
17										
18	<u>Treatment & Disposal</u>					<u>Administrative & General</u>				
19	January	1.4	0.4	0.2	1.6	January	3.5	0.8	0.4	3.9
20	February	1.4	0.4	0.2	1.6	February	3.5	0.8	0.4	3.9
21	March	1.4	0.4	0.2	1.6	March	3.5	0.8	0.4	3.9
22	April	1.4	0.4	0.2	1.6	April	3.5	0.8	0.4	3.9
23	May	1.4	0.4	0.2	1.6	May	3.5	0.8	0.4	3.9
24	June	1.4	0.4	0.2	1.6	June	3.5	0.8	0.4	3.9
25	July	1.4	0.4	0.2	1.6	July	3.5	0.8	0.4	3.9
26	August	1.4	0.4	0.2	1.6	August	3.5	0.8	0.4	3.9
27	September	1.4	0.4	0.2	1.6	September	3.5	0.8	0.4	3.9
28	October	1.4	0.4	0.2	1.6	October	3.5	0.8	0.4	3.9
29	November	1.4	0.4	0.2	1.6	November	3.5	0.8	0.4	3.9
30	December	1.4	0.4	0.2	1.6	December	3.5	0.8	0.4	3.9

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	<u>Production</u>					<u>Customer Service</u>				
2	January	28.0	0.0	0.0	28.0	January	11.0	1.3	0.7	11.7
3	February	28.0	0.0	0.0	28.0	February	11.0	1.3	0.7	11.7
4	March	28.0	0.0	0.0	28.0	March	11.0	1.3	0.7	11.7
5	April	28.0	0.0	0.0	28.0	April	11.0	1.3	0.7	11.7
6	May	28.0	0.0	0.0	28.0	May	11.0	1.3	0.7	11.7
7	June	28.0	0.0	0.0	28.0	June	11.0	1.3	0.7	11.7
8	July	28.0	0.0	0.0	28.0	July	11.0	1.3	0.7	11.7
9	August	28.0	0.0	0.0	28.0	August	11.0	1.3	0.7	11.7
10	September	28.0	0.0	0.0	28.0	September	11.0	1.3	0.7	11.7
11	October	28.0	0.0	0.0	28.0	October	11.0	1.3	0.7	11.7
12	November	28.0	0.0	0.0	28.0	November	11.0	1.3	0.7	11.7
13	December	28.0	0.0	0.0	28.0	December	11.0	1.3	0.7	11.7
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	32.0	8.8	4.4	36.4	January	23.0	1.6	0.8	23.8
20	February	32.0	8.8	4.4	36.4	February	23.0	1.6	0.8	23.8
21	March	32.0	8.8	4.4	36.4	March	23.0	1.6	0.8	23.8
22	April	32.0	8.8	4.4	36.4	April	23.0	1.6	0.8	23.8
23	May	32.0	8.8	4.4	36.4	May	23.0	1.6	0.8	23.8
24	June	32.0	8.8	4.4	36.4	June	23.0	1.6	0.8	23.8
25	July	32.0	8.8	4.4	36.4	July	23.0	1.6	0.8	23.8
26	August	32.0	8.8	4.4	36.4	August	23.0	1.6	0.8	23.8
27	September	32.0	8.8	4.4	36.4	September	23.0	1.6	0.8	23.8
28	October	32.0	8.8	4.4	36.4	October	23.0	1.6	0.8	23.8
29	November	32.0	8.8	4.4	36.4	November	23.0	1.6	0.8	23.8
30	December	32.0	8.8	4.4	36.4	December	23.0	1.6	0.8	23.8

Period Reported: 2009

Number of Employees
 Consolidated Sewer Divisions

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	<u>Collection / Pumping</u>					<u>Customer Service</u>				
2	January	5.9	0.0	0.0	5.9	January	0	0	0.0	0.0
3	February	5.9	0.0	0.0	5.9	February	0	0	0.0	0.0
4	March	5.9	0.0	0.0	5.9	March	0	0	0.0	0.0
5	April	5.9	0.0	0.0	5.9	April	0	0	0.0	0.0
6	May	5.9	0.0	0.0	5.9	May	0	0	0.0	0.0
7	June	5.9	0.0	0.0	5.9	June	0	0	0.0	0.0
8	July	5.9	0.0	0.0	5.9	July	0	0	0.0	0.0
9	August	5.9	0.0	0.0	5.9	August	0	0	0.0	0.0
10	September	5.9	0.0	0.0	5.9	September	0	0	0.0	0.0
11	October	5.9	0.0	0.0	5.9	October	0	0	0.0	0.0
12	November	5.9	0.0	0.0	5.9	November	0	0	0.0	0.0
13	December	5.9	0.0	0.0	5.9	December	0	0	0.0	0.0
14										
15										
16										
17										
18	<u>Treatment & Disposal</u>					<u>Administrative & General</u>				
19	January	0.9	0.7	0.4	1.3	January	1.5	0.8	0.4	1.9
20	February	0.9	0.7	0.4	1.3	February	1.5	0.8	0.4	1.9
21	March	0.9	0.7	0.4	1.3	March	1.5	0.8	0.4	1.9
22	April	0.9	0.7	0.4	1.3	April	1.5	0.8	0.4	1.9
23	May	0.9	0.7	0.4	1.3	May	1.5	0.8	0.4	1.9
24	June	0.9	0.7	0.4	1.3	June	1.5	0.8	0.4	1.9
25	July	0.9	0.7	0.4	1.3	July	1.5	0.8	0.4	1.9
26	August	0.9	0.7	0.4	1.3	August	1.5	0.8	0.4	1.9
27	September	0.9	0.7	0.4	1.3	September	1.5	0.8	0.4	1.9
28	October	0.9	0.7	0.4	1.3	October	1.5	0.8	0.4	1.9
29	November	0.9	0.7	0.4	1.3	November	1.5	0.8	0.4	1.9
30	December	0.9	0.7	0.4	1.3	December	1.5	0.8	0.4	1.9

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

Consolidated Sewer Divisions

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	Collection / Pumping					Customer Service				
2	January	5.8	0.0	0.0	5.8	January	0.1	0.0	0.0	0.1
3	February	5.8	0.0	0.0	5.8	February	0.1	0.0	0.0	0.1
4	March	5.8	0.0	0.0	5.8	March	0.1	0.0	0.0	0.1
5	April	5.8	0.0	0.0	5.8	April	0.1	0.0	0.0	0.1
6	May	5.8	0.0	0.0	5.8	May	0.1	0.0	0.0	0.1
7	June	5.8	0.0	0.0	5.8	June	0.1	0.0	0.0	0.1
8	July	5.8	0.0	0.0	5.8	July	0.1	0.0	0.0	0.1
9	August	5.8	0.0	0.0	5.8	August	0.1	0.0	0.0	0.1
10	September	5.8	0.0	0.0	5.8	September	0.1	0.0	0.0	0.1
11	October	5.8	0.0	0.0	5.8	October	0.1	0.0	0.0	0.1
12	November	5.8	0.0	0.0	5.8	November	0.1	0.0	0.0	0.1
13	December	5.8	0.0	0.0	5.8	December	0.1	0.0	0.0	0.1
14										
15										
16										
17										
18	Treatment & Disposal					Administrative & General				
19	January	0.9	0.4	0.2	1.1	January	1.4	0.6	0.3	1.7
20	February	0.9	0.4	0.2	1.1	February	1.4	0.6	0.3	1.7
21	March	0.9	0.4	0.2	1.1	March	1.4	0.6	0.3	1.7
22	April	0.9	0.4	0.2	1.1	April	1.4	0.6	0.3	1.7
23	May	0.9	0.4	0.2	1.1	May	1.4	0.6	0.3	1.7
24	June	0.9	0.4	0.2	1.1	June	1.4	0.6	0.3	1.7
25	July	0.9	0.4	0.2	1.1	July	1.4	0.6	0.3	1.7
26	August	0.9	0.4	0.2	1.1	August	1.4	0.6	0.3	1.7
27	September	0.9	0.4	0.2	1.1	September	1.4	0.6	0.3	1.7
28	October	0.9	0.4	0.2	1.1	October	1.4	0.6	0.3	1.7
29	November	0.9	0.4	0.2	1.1	November	1.4	0.6	0.3	1.7
30	December	0.9	0.4	0.2	1.1	December	1.4	0.6	0.3	1.7

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

Consolidated Sewer Divisions

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	<u>Collection / Pumping</u>					<u>Customer Service</u>				
2	January	4.4	0.0	0.0	4.4	January	0.6	0.0	0.0	0.6
3	February	4.4	0.0	0.0	4.4	February	0.6	0.0	0.0	0.6
4	March	4.4	0.0	0.0	4.4	March	0.6	0.0	0.0	0.6
5	April	4.4	0.0	0.0	4.4	April	0.6	0.0	0.0	0.6
6	May	4.4	0.0	0.0	4.4	May	0.6	0.0	0.0	0.6
7	June	4.4	0.0	0.0	4.4	June	0.6	0.0	0.0	0.6
8	July	4.4	0.0	0.0	4.4	July	0.6	0.0	0.0	0.6
9	August	4.4	0.0	0.0	4.4	August	0.6	0.0	0.0	0.6
10	September	4.4	0.0	0.0	4.4	September	0.6	0.0	0.0	0.6
11	October	4.4	0.0	0.0	4.4	October	0.6	0.0	0.0	0.6
12	November	4.4	0.0	0.0	4.4	November	0.6	0.0	0.0	0.6
13	December	4.4	0.0	0.0	4.4	December	0.6	0.0	0.0	0.6
14										
15										
16										
17										
18	<u>Treatment & Disposal</u>					<u>Administrative & General</u>				
19	January	1.4	0.4	0.2	1.6	January	3.5	0.8	0.4	3.9
20	February	1.4	0.4	0.2	1.6	February	3.5	0.8	0.4	3.9
21	March	1.4	0.4	0.2	1.6	March	3.5	0.8	0.4	3.9
22	April	1.4	0.4	0.2	1.6	April	3.5	0.8	0.4	3.9
23	May	1.4	0.4	0.2	1.6	May	3.5	0.8	0.4	3.9
24	June	1.4	0.4	0.2	1.6	June	3.5	0.8	0.4	3.9
25	July	1.4	0.4	0.2	1.6	July	3.5	0.8	0.4	3.9
26	August	1.4	0.4	0.2	1.6	August	3.5	0.8	0.4	3.9
27	September	1.4	0.4	0.2	1.6	September	3.5	0.8	0.4	3.9
28	October	1.4	0.4	0.2	1.6	October	3.5	0.8	0.4	3.9
29	November	1.4	0.4	0.2	1.6	November	3.5	0.8	0.4	3.9
30	December	1.4	0.4	0.2	1.6	December	3.5	0.8	0.4	3.9

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

Consolidated Sewer Divisions

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	Collection / Pumping					Customer Service				
2	January	4.4	0.0	0.0	4.4	January	0.6	0.0	0.0	0.6
3	February	4.4	0.0	0.0	4.4	February	0.6	0.0	0.0	0.6
4	March	4.4	0.0	0.0	4.4	March	0.6	0.0	0.0	0.6
5	April	4.4	0.0	0.0	4.4	April	0.6	0.0	0.0	0.6
6	May	4.4	0.0	0.0	4.4	May	0.6	0.0	0.0	0.6
7	June	4.4	0.0	0.0	4.4	June	0.6	0.0	0.0	0.6
8	July	4.4	0.0	0.0	4.4	July	0.6	0.0	0.0	0.6
9	August	4.4	0.0	0.0	4.4	August	0.6	0.0	0.0	0.6
10	September	4.4	0.0	0.0	4.4	September	0.6	0.0	0.0	0.6
11	October	4.4	0.0	0.0	4.4	October	0.6	0.0	0.0	0.6
12	November	4.4	0.0	0.0	4.4	November	0.6	0.0	0.0	0.6
13	December	4.4	0.0	0.0	4.4	December	0.6	0.0	0.0	0.6
14										
15										
16										
17										
18	Treatment & Disposal					Administrative & General				
19	January	1.4	0.4	0.2	1.6	January	3.5	0.8	0.4	3.9
20	February	1.4	0.4	0.2	1.6	February	3.5	0.8	0.4	3.9
21	March	1.4	0.4	0.2	1.6	March	3.5	0.8	0.4	3.9
22	April	1.4	0.4	0.2	1.6	April	3.5	0.8	0.4	3.9
23	May	1.4	0.4	0.2	1.6	May	3.5	0.8	0.4	3.9
24	June	1.4	0.4	0.2	1.6	June	3.5	0.8	0.4	3.9
25	July	1.4	0.4	0.2	1.6	July	3.5	0.8	0.4	3.9
26	August	1.4	0.4	0.2	1.6	August	3.5	0.8	0.4	3.9
27	September	1.4	0.4	0.2	1.6	September	3.5	0.8	0.4	3.9
28	October	1.4	0.4	0.2	1.6	October	3.5	0.8	0.4	3.9
29	November	1.4	0.4	0.2	1.6	November	3.5	0.8	0.4	3.9
30	December	1.4	0.4	0.2	1.6	December	3.5	0.8	0.4	3.9

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

Employee Benefits

Total Company

Line	Description of Employee Benefit (A)	Employee Classification Receiving Benefit (B)	Total Company			Specific Benefit Test Year Information					
			2009 Cost (C)	Projected 2010 Cost (D)	Projected 2011 Cost (E)	Projected 2012 Cost (F)	Amount Capitalized (G)	Percentage Capitalized (H)	Amount Expensed (I)	Percentage Expensed (J)	
1	Pension	All	\$ 1,082,815	\$ 864,044	\$ 1,038,977	\$ 1,070,148	\$ 152,417	14.24%	\$ 917,730	85.76%	
2	FASB 106 Post Retirement	All	25,869	31,137	29,774	30,667	4,368	14.24%	26,299	85.76%	
3	Health, Life & Disability Insurance	All	1,015,005	1,054,026	1,221,267	1,257,905	179,158	14.24%	1,078,747	85.76%	
4	Employee Savings Plan - 401(k)	All	111,927	97,430	89,536	92,222	13,135	14.24%	79,087	85.76%	
5	Employee Training & Education	All	15,929	3,595	13,680	14,090	2,007	14.24%	12,084	85.76%	
6											
7											
8	Miscellaneous	All	25,934	26,446	19,680	20,270	2,887	14.24%	17,383	85.76%	
9											
10											
11	Total Cost of all Benefits		\$ 2,277,479	\$ 2,076,678	\$ 2,412,914	\$ 2,485,302	\$ 353,971	14.24%	\$ 2,131,330	85.76%	
12											
13	Amount of Expensed Benefits		\$ 1,888,782	\$ 1,745,687	\$ 2,065,680	\$ 2,131,330					
14											
15	Percentage of Total Benefits Expensed		82.93%	84.06%	85.61%	85.76%					
16											
17											
18	Amount of Capitalized Benefits		\$ 368,697	\$ 330,992	\$ 347,234	\$ 353,971					
19											
20	Percentage of Total Benefits Capitalized		17.07%	15.94%	14.39%	14.24%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860 & 775860, "overheads capitalized".										
24											
25											
26											
27				Capitalized credit booked to 675860 & 775860							
28	Pension		2009	2010	2011	2012					
29	FASB 106 Post Retirement		184,804	137,716	149,516	152,417					
30	Health, Life & Disability Insurance		4,415	4,963	4,285	4,368					
31	Employee Savings Plan - 401(k)		173,231	167,996	175,748	179,158					
32	Employee Training & Education		19,103	15,529	12,885	13,135					
33			2,719	573	1,969	2,007					
34											
35	Miscellaneous		4,426	4,215	2,832	2,887					
36			368,697	330,992	347,234	353,971					

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

Employee Benefits

Consolidated Sewer Divisions

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	\$ 105,454	\$ 83,672	\$ 101,915	\$ 104,972	\$ 21,384	20.37%	\$ 83,589	79.63%	
2	FASB 106 Post Retirement	All	2,512	3,761	2,921	3,009	613	20.37%	2,396	79.63%	
3	Health, Life & Disability Insurance	All	84,202	98,985	118,807	122,371	24,928	20.37%	97,443	79.63%	
4	Employee Savings Plan - 401(k)	All	8,341	8,451	11,117	11,450	2,333	20.37%	9,118	79.63%	
5	Employee Training & Education	All	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
6											
7											
8	Miscellaneous	All	2,229	(2,369)	-	-	-	#DIV/0!	-	#DIV/0!	
9											
10											
11	Total Cost of all Benefits		\$ 202,738	\$ 192,499	\$ 234,760	\$ 241,802	\$ 49,257	20.37%	\$ 192,545	79.63%	
12											
13	Amount of Expensed Benefits		\$ 165,865	\$ 150,510	\$ 186,003	\$ 192,545					
14											
15	Percentage of Total Benefits Expensed		81.81%	78.19%	79.23%	79.63%					
16											
17											
18	Amount of Capitalized Benefits		\$ 36,873	\$ 41,988	\$ 48,757	\$ 49,257					
19											
20	Percentage of Total Benefits Capitalized		18.19%	21.81%	20.77%	20.37%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860, "overheads capitalized".										
24											
25											
26											
27				<u>Capitalized credit booked to 775860</u>							
28	Pension		2009	2010	2011	2012					
29	FASB 106 Post Retirement		19,179	18,251	21,167	21,384					
30	Health, Life & Disability Insurance		457	820	607	613					
31	Employee Savings Plan - 401(k)		15,314	21,591	24,675	24,928					
32	Employee Training & Education		1,517	1,843	2,309	2,333					
33											
34											
35	Miscellaneous		405	(517)	-	-					
36			36,873	41,988	48,757	49,257					

Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

Total Company

<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: 2007 - 2009

Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

Consolidated Sewer Divisions

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

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

Depreciation Expense

Line	Account Number (A)	Account Description (B)	Projected 2010			Projected 2011			Projected 2012			CORPORATE DEPRECIATION		
			Projected Average 12/31/10 Plant Investment (C)	Composite Accrual Rate (D)	Projected Depreciation Expense (E)	Projected Average 12/31/11 Plant Investment (F)	Composite Accrual Rate (G)	Projected Depreciation Expense (H)	Projected Average 12/31/12 Plant Investment (I)	Composite Accrual Rate (J)	Projected Depreciation Expense (K)	Projected Average 12/31/12 Plant Investment (L)	Composite Accrual Rate (M)	Projected 2012 Depreciation Expense (N)
Collection Plant														
1														
2	3542	Structures and Improvements	\$ 6,467	3.50%	\$ 226	\$ 6,467	3.50%	\$ 226	\$ 6,467	3.50%	\$ 226			
3	3600	Collection Sewers - Force	2,027,753	1.70%	34,453	2,027,753	1.70%	34,453	2,027,753	1.70%	34,453			
4	3610	Collection Sewers - Gravity	(3,741,749)	2.08%	(77,773)	(3,332,359)	2.29%	(76,225)	(2,953,506)	2.37%	(70,029)			
5	3630	Service to Customers	2,839,954	3.38%	95,937	2,846,924	3.38%	96,093	2,846,924	3.38%	96,093			
6	3640	Flow Measuring Devices	221,923	2.65%	5,872	223,423	2.66%	5,947	223,423	2.66%	5,947			
7	3650	Flow Measuring Installations	4,804	2.81%	135	4,804	2.81%	135	4,804	2.81%	135			
8														
9	Pumping Plant													
10	3543	Structures and Improvements	216,497	3.28%	7,111	226,871	3.29%	7,453	226,871	3.29%	7,453			
11	3700	Receiving Wells	1,873,403	3.42%	64,009	1,873,547	3.42%	64,014	1,873,547	3.42%	64,014			
12	3713	Pumping Equipment	3,958,528	2.49%	98,424	4,625,648	2.47%	114,466	5,312,061	2.46%	130,703			
13	Treatment Plant													
14	3544	Structures and Improvements	10,188,732	3.29%	335,294	12,280,868	3.22%	394,699	14,253,576	3.16%	450,988			
15	3804	Treatment & Disposal Equip.	8,147,522	2.33%	190,072	8,311,750	2.33%	193,308	8,411,006	2.33%	196,142			
16	3814	Plant Sewers	80,787	3.77%	3,046	80,787	3.77%	3,046	80,787	3.77%	3,046			
17	3892	Coll. - Other Plant & Misc. Equip.	5,971	1.89%	113	5,971	1.89%	113	5,971	1.89%	113			
18	3894	Other Plant & Misc. Equip.	22,912	3.30%	756	22,912	3.30%	756	22,912	3.30%	756			
19	3554	Power Generation Equipment	34,734	3.55%	1,231	43,071	3.83%	1,648	43,071	3.83%	1,648			
20	3820	Outfall Sewers	27,682	1.89%	523	27,682	1.89%	523	27,682	1.89%	523			
21														
22														
23														
24														
25														
26	General Plant													
27	3540	Structures and Improvements	2,885,005	3.48%	100,427	2,890,542	3.48%	100,625	2,896,042	3.48%	100,821	178,169	4.00%	7,127
28	3940	Laboratory Equipment	37,161	6.93%	2,576	37,690	6.97%	2,628	41,719	6.90%	2,879			
29	3900	Office Furniture	34,773	4.05%	1,408	37,491	4.08%	1,530	39,491	4.10%	1,620	74,794	4.74%	3,545
30	3900	Personal Computers	2,526	12.50%	316	3,190	12.50%	399	4,190	12.50%	524	16,168	12.50%	2,021
31	3900	PC Software	-	0.00%	-	-	0.00%	-	-	0.00%	-	28,419	20.00%	5,684
32	3900	MainFrame Computers	-	0.00%	-	-	0.00%	-	-	0.00%	-	316,159	12.50%	39,520
33	3900	MainFrame Software	-	0.00%	-	-	0.00%	-	-	0.00%	-	398,822	12.50%	49,853
34	3900	Other Machinery & Equipment	-	0.00%	-	-	0.00%	-	-	0.00%	-			
35	3920	Stores Equipment	-	0.00%	-	-	0.00%	-	-	0.00%	-			
36	3950	Power Operated Equipment	150,731	4.73%	7,124	150,731	4.73%	7,124	150,731	4.73%	7,124			
37	3960	Communication Equipment	452,644	12.16%	55,062	468,244	12.13%	56,782	476,994	12.12%	57,809	4,428	12.50%	554
38	3970	Miscellaneous Equipment	103,140	4.29%	4,426	111,113	4.46%	4,957	118,613	4.60%	5,458			
39	3910	Transportation Equipment	170,247	5.87%	9,997	214,861	5.72%	12,283	259,861	6.13%	15,919			
40	3930	Tools, Shop and Garage Equip.	126,266	6.17%	7,794	135,766	6.15%	8,352	152,266	6.16%	9,378			
41	3980	Other Tangible Plant	203,240	5.23%	10,625	382,748	5.12%	19,601	382,748	5.12%	19,601	0		0
42		Subtotal:	30,081,653		\$ 959,184	\$ 33,688,494		\$ 1,054,936	\$ 36,936,004		\$ 1,143,344	\$ 1,016,960		\$ 108,303
43														
44		Corporate Assets Allocation of Dep.			110,802			130,506			108,303			
45		Other Adjustments / Timing etc.			(43,748)			(20,991)			(57,147)			
46		TOTAL:	\$ 30,081,653		\$ 1,026,237	\$ 33,688,494		\$ 1,164,452	\$ 36,936,004		\$ 1,194,500			

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

Period Reported: 2008

Depreciation Expense

Line	Account Number (A)	Account Description (B)	Average 12/31/09 Plant Investment (C)	Composite Accrual Rate (D)	2009 Depreciation Expense (E)
		Collection Plant			
1					
2	3542	Structures and Improvements	\$ 6,465	3.50%	\$ 226
3	3600	Collection Sewers - Force	2,027,754	1.70%	34,453
4	3610	Collection Sewers - Gravity	(9,850,984)	1.90%	(186,976)
5	3630	Service to Customers	2,832,987	3.38%	95,782
6	3640	Flow Measuring Devices	220,417	2.63%	5,797
7	3650	Flow Measuring Installations	4,803	2.81%	135
8					
9		Pumping Plant			
10	3543	Structures and Improvements	132,595	3.27%	4,342
11	3700	Receiving Wells	1,869,042	3.42%	63,864
12	3713	Pumping Equipment	3,550,360	2.46%	87,453
13		Treatment Plant			
14	3544	Structures and Improvements	10,164,308	3.29%	334,049
15	3804	Treatment & Disposal Equip.	8,017,168	2.35%	188,323
16	3814	Plant Sewers	65,787	3.77%	2,480
17	3892	Coil. - Other Plant & Misc. Equip.	5,968	1.89%	113
18	3894	Other Plant & Misc. Equip.	22,913	3.30%	756
19	3554	Power Generation Equipment	26,399	3.09%	815
20	3820	Outfall Sewers	36,190	1.89%	684
21					
22					
23					
24					
25					
26		General Plant			
27	3540	Structures and Improvements	3,063,478	3.46%	105,857
28	3940	Laboratory Equipment	36,465	6.68%	2,435
29	3900	Office Furniture	32,351	4.01%	1,299
30	3900	Personal Computers	-	0.00%	-
31	3900	PC Software	-	0.00%	-
32	3900	MainFrame Computers	-	0.00%	-
33	3900	MainFrame Software	-	0.00%	-
34	3900	Other Machinery & Equipment	-	0.00%	-
35	3920	Stores Equipment	-	0.00%	-
36	3950	Power Operated Equipment	108,904	3.55%	3,866
37	3960	Communication Equipment	419,715	12.21%	51,228
38	3970	Miscellaneous Equipment	92,568	4.02%	3,721
39	3910	Transportation Equipment	121,716	7.67%	9,337
40	3930	Tools, Shop and Garage Equip.	110,350	6.04%	6,667
41	3980	Other Tangible Plant	347,279	3.32%	11,532
42		Subtotal:	23,465,001		\$ 828,237
43					
44		Corporate Assets Allocation of Dep	-		85,158
45		Other Adjustments			(14,865)
46		TOTAL:	\$ 23,465,001		\$ 898,531
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 - Consolidated Sewer Divisions

<u>Line</u>	<u>Date of Transaction (A)</u>	<u>Affiliated Company (B)</u>	<u>Service & Sundry Exp. (C)</u>
1	2012	Aqua America, Inc.	\$ 135,679
2			
3			
4			
5			
6			
7	2011	Aqua America, Inc.	\$ 123,345
8			
9			
10			
11			
12			
13	2010	Aqua America, Inc.	\$ 111,898
14			
15			
16			
17			
18			
19	2009	Aqua America, Inc.	\$ 83,692
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 - Consolidated Sewer Divisions

<u>Line</u>	<u>Year</u> <u>(A)</u>	<u>ICC Account No.</u> <u>(B)</u>	<u>Description of Leased Property either:</u> <u>\$25,000 or .1% of Total O & M</u> <u>(C)</u>	<u>Amount of</u> <u>Annual</u> <u>Lease Exp.</u> <u>(D)</u>	<u>Period of</u> <u>Lease</u> <u>Agreement</u> <u>(E)</u>	<u>Total Annual</u> <u>Lease Expense</u> <u>of all operating</u> <u>Leases</u> <u>(F)</u>
1	2009	741	Building	\$ 6,105	N/A	\$ 6,105
2		742	Rental of Equipment	829	N/A	829
3						
4						
5						
6						
7						
8	2010	741	Office Building	6,677	N/A	6,677
9		742	Rental of Equipment	618	N/A	618
10						
11						
12						
13						
14						
15	2011	741	Office Building	5,400	N/A	5,400
16		742	Rental of Equipment	720	N/A	720
17						
18						
19						
20						
21						
22	2012	741	Office Building	5,562	N/A	5,562
23		742	Rental of Equipment	742	N/A	742
24						

Major Maintenance Projects - Consolidated Sewer Divisions

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

<u>Line</u>	<u>Year</u> <u>(A)</u>	<u>Function</u> <u>(B)</u>	<u>Description of Project:</u> <u>\$500,000 or 1% of Total O & M Function</u> <u>(C)</u>	<u>Facility</u> <u>(D)</u>	<u>Project</u> <u>Dates</u> <u>(E)</u>	<u>Total Project</u> <u>Cost</u> <u>(F)</u>	<u>Amount</u> <u>Expensed in</u> <u>Test Year</u> <u>(G)</u>	<u>Amount</u> <u>Expensed in</u> <u>Prior Year</u> <u>(H)</u>	<u>ICC Exp.</u> <u>Account</u> <u>Number</u> <u>(I)</u>	<u>Date of Last</u> <u>Maintenance</u> <u>on Facility</u> <u>(J)</u>
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 (2008) 12 Mo. Actual

Insurance Expense - Total Company

Insurance Policies:

Line	Year (A)	Name of Carrier (B)	Type of Policy (C)	Amount of Coverage (D)	Annual Premium (E)	Deductibles (F)	Claims (G)	
				\$2M Bodily injury and property damage combined single limit				
1	2009	ACE American Insurance Company	Vehicle		\$ 81,301	\$100,000	See WP-C17 p 1	
2		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	286,804	\$250,000	-	
3		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
4		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	51,457	\$250,000	-	
5		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
6		Factory Mutual Insurance Company	Property & Other	with various sublimits	117,583	\$100,000	-	
7								
8		Various	Other	Various	-	-	-	
9								
10	Total				\$ 587,145			
11								
				\$2M Bodily injury and property damage combined single limit				
12	2010	ACE American Insurance Company	Vehicle		74,735	\$100,000	See WP-C17 p 2	
13		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	309,099	\$250,000	-	
14		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
15		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	64,540	\$250,000	-	
16		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
17		Factory Mutual Insurance Company	Property & Other	with various sublimits	113,088	\$100,000	-	
18								
19		Various	Other	Various	-	-	-	
20								
21	Total				\$ 561,463			
22								
				\$2M Bodily injury and property damage combined single limit				
23	2011	ACE American Insurance Company	Vehicle		85,986	\$100,000	N/A	
24		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	376,742	\$250,000	-	
25		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
26		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	57,249	\$250,000	-	
27		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
28		Factory Mutual Insurance Company	Property & Other	with various sublimits	113,133	\$100,000	-	
29								
30		Various	Other	Various	-	-	-	
31								
32	Total				\$ 633,120			
33								
				\$2M Bodily injury and property damage combined single limit				
34	2012	ACE American Insurance Company	Vehicle		88,962	\$100,000	N/A	
35		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	386,044	\$250,000	-	
36		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
37		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	58,968	\$500,000	-	
38		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
39		Factory Mutual Insurance Company	Property & Other	with various sublimits	118,527	\$100,000	-	
40								
41		Various	Other	Various	-	-	-	
42								
43	Total				\$ 852,498			
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 - Consolidated Sewer Divisions

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	\$ 9,510	See note	See note
2		-	General Liability	-	34,988	-	-
3		-	Umbrella	-	-	-	-
4		-	Workers Comp.	-	4,997	-	-
5		-	Executive Risk	-	-	-	-
6		-	Property & Other	-	15,766	-	-
7		-	Other	-	-	-	-
8		-	Well/Fiduciary/Flood	-	-	-	-
9							
10		Total			<u>\$ 65,261</u>		
11							
12	2010	See note	Vehicle	See note	\$ 9,504	See note	See note
13		-	General Liability	-	39,678	-	-
14		-	Umbrella	-	-	-	-
15		-	Workers Comp.	-	6,260	-	-
16		-	Executive Risk	-	-	-	-
17		-	Property & Other	-	15,291	-	-
18		-	Other	-	-	-	-
19		-	Well/Fiduciary/Flood	-	-	-	-
20							
21		Total			<u>\$ 70,734</u>		
22							
23	2011	See note	Vehicle	See note	\$ 11,054	See note	See note
24		-	General Liability	-	48,426	-	-
25		-	Umbrella	-	-	-	-
26		-	Workers Comp.	-	6,306	-	-
27		-	Executive Risk	-	-	-	-
28		-	Property & Other	-	14,429	-	-
29		-	Other	-	-	-	-
30		-	Well/Fiduciary/Flood	-	-	-	-
31							
32		Total			<u>\$ 80,215</u>		
33							
34	2012	See note	Vehicle	See note	\$ 11,385	See note	See note
35		-	General Liability	-	49,879	-	-
36		-	Umbrella	-	-	-	-
37		-	Workers Comp.	-	6,495	-	-
38		-	Executive Risk	-	-	-	-
39		-	Property & Other	-	14,862	-	-
40		-	Other	-	-	-	-
41		-	Well/Fiduciary/Flood	-	-	-	-
42							
43		Total			<u>\$ 82,622</u>		
44							

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

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

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

Taxes Other Than Income Taxes - Total Company

Line	Year (A)	Type of Tax (B)	Amount Charged to Operating Expense (C)	Amount Charged to Clearing Accounts (D)	Amount Charged to Construction (E)	Other (F)	Total Tax Recorded (G)
1	2009	Real Estate Taxes	\$ 814,398				\$ 814,398
2		FUTA	5,824				5,824
3		FICA	421,059				421,059
4		SUTA	17,473				17,473
5		Franchise Taxes	129,627				129,627
6		Ill. Invested Cap. Tax	1,235,440				1,235,440
7		Misc. Other Tax	4,260				4,260
8	Total		2,828,081		-		2,828,081
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 - Consolidated Sewer Divisions

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	\$ 156,313				\$ 156,313
2		FUTA	561				561
3		FICA	37,919				37,919
4		SUTA	1,676				1,676
5		Franchise Taxes	-				-
6		Ill. Invested Cap. Tax	144,547				144,547
7		Misc. Other Tax	-				-
8	Total		341,016		-		341,016
9							
10	2010	Real Estate Taxes	\$ 164,930				\$ 164,930
11		FUTA	588				588
12		FICA	39,195				39,195
13		SUTA	2,071				2,071
14		Franchise Taxes	-				-
15		Ill. Invested Cap. Tax	165,061				165,061
16		Misc. Other Tax	-				-
17	Total		371,845		-		371,845
18							
19	2011	Real Estate Taxes	\$ 169,590				\$ 169,590
20		FUTA	604				604
21		FICA	48,094				48,094
22		SUTA	2,313				2,313
23		Franchise Taxes	-				-
24		Ill. Invested Cap. Tax	168,392				168,392
25		Misc. Other Tax	-				-
26	Total		388,993		-		388,993
27							
28	2012	Real Estate Taxes	\$ 174,678				\$ 174,678
29		FUTA	622				622
30		FICA	49,536				49,536
31		SUTA	2,383				2,383
32		Franchise Taxes	-				-
33		Ill. Invested Cap. Tax	173,444				173,444
34		Misc. Other Tax	-				-
35	Total		400,663		-		400,663

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

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 - Consolidated Sewer Divisions

<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, Boone, Lake and DeKalb Counties in IL	\$ 156,313	408-110
2		(Consolidated Sewer)		
3				
4				
5				
6	2010	Will, Boone, Lake and DeKalb Counties in IL	\$ 164,930	408-110
7		(Consolidated Sewer)		
8				
9				
10				
11	2011	Will, Boone, Lake and DeKalb Counties in IL	\$ 169,590	408-110
12		(Consolidated Sewer)		
13				
14				
15				
16	2012	Will, Boone, Lake and DeKalb Counties in IL	\$ 174,678	408-110
17		(Consolidated Sewer)		

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

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

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

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

Local Taxes, Municipal Taxes, and Franchise Taxes - Consolidated Sewer Divisions

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	N/A	N/A	N/A	-	N/A	-	408	-	N/A
2						-					
3						-					
4						\$ -		\$ -			
5											
6											
7	2010	Franchise Tax	N/A	N/A	N/A	-	N/A	-	408	-	N/A
8						-					
9						-					
10						\$ -		\$ -			
11											
12											
13	2011	Franchise Tax	N/A	N/A	N/A	-	N/A	-	408	-	N/A
14						-					
15						-					
16						\$ -		\$ -			
17											
18											
19	2012	Franchise Tax	N/A	N/A	N/A	-	N/A	-	408	-	N/A
20						-					
21						-					
22						\$ -		\$ -			

Period Reported: 2012

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

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

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

Period Reported: 2012

Local Taxes, Municipal Taxes, and Franchise Taxes - Consolidated Sewer Divisions

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

<u>Line</u>	Reconciliation Items (A)	Amount (B)
1	Property Taxes on C-19 page 2	\$ 174,678
2	Franchise Taxes on C-20 page 2	-
3		-
4	Total	<u>174,678</u>
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	52,541
8	Invested Capital Tax on C-18	173,444
9	Misc. Other Tax on C-18	-
10		
11		
12		
13		
14		
15		
16		<u>-</u>
17		
18	Sub-Total	400,663
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	<u>\$ 400,663</u>

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

**Miscellaneous General Expenses
 (Account 775)**

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			
2		Telephone	\$ 207,277	\$ 25,338	NONE
3		Postage	27,068	989	
4		Dues	70,328	4,820	
5		Charitable Contributions	68,474	618	
6		Intra Co. Clearing (Admin. Alloc.)	-	124,675	
7		Bank and Trustee Fees	54,755	-	
8		Capitalized Benefits	(952,992)	(161,052)	
9		Miscellaneous Other	117,358	(29,050)	
10		Total:	\$ (407,732)	\$ (33,662)	
11					
12					
13	2011	Projected			
14		Telephone	\$ 201,240		
15		Postage	30,120		
16		Dues	68,280		
17		Charitable Contributions	66,480		
18		Intra Co. Clearing (Admin. Alloc.)	-		
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			
26		Telephone	\$ 195,004		
27		Postage	24,497		
28		Dues	72,017		
29		Charitable Contributions	63,697		
30		Intra Co. Clearing (Admin. Alloc.)	8,800		
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				
38		Telephone	\$ 216,088		
39		Postage	24,043		
40		Dues	60,826		
41		Charitable Contributions	55,198		
42		Intra Co. Clearing (Admin. Alloc.)	-		
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 - Consolidated Sewer Divisions

Line	ICC Acct # (A)	Account Description (B)	2009 (C)	Proj. 2010 (D)	Proj. 2011 (E)	Proj. 2012 (F)
1	530	Guaranteed Revenues	\$ -	\$ -	\$ -	\$ -
2				-	-	-
3	531	Sale of Sludge	-	-	-	-
4	532	Forfeited Discounts	-	-	-	-
5	534	Rents from Wastewater Property	-	-	-	-
6			-	-	-	-
7	536	Other Wastewater Revenues	39,647	53,366	48,120	48,500
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	\$ 39,647	\$ 53,366	\$ 48,120	\$ 48,500

Legal Expense and Reserves - Total Company

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

Reserve for Outstanding Lawsuits, Claims, etc.

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

Legal Expense and Reserves - Consolidated Sewer Divisions

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

Reserve for Outstanding Lawsuits, Claims, etc.

Line	Year (A)	Account or Subaccount # (B)	Description of Reserve (C)	Balance at Beginning of Year (D)	Additions to Reserve (E)	Amounts Charged to Legal Expense (F)	Other (G)	Balance at End of Year (H)
1	<u>2012</u>	Proj.	None			\$ 37,286		
2								
3								
4								
5	<u>2011</u>	Proj.	None			36,200		
6								
7								
8								
9	<u>2010</u>	Proj.	None			25,780		
10								
11								
12								
13	<u>2009</u>		None			(109,984)		

Period Reported: 2012

Add-On Taxes

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

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

Amortization of Deferred Charges - Total Company

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

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

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

Amortization of Deferred Charges - Consolidated Sewer Divisions

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					\$ -	\$ -
2	Rate Case	2005 - 2012	4 & 5 Years	Various	-	3,420
3	Intake Cleaning	N/A	N/A	None	-	-
4	Total				\$ -	\$ 3,420
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		\$ -	\$ -	\$ -		
12	Rate Case	11,264	160,307	160,307		
13	Intake Cleaning	-	-	-		
14	Total	\$ 11,264	\$ 160,307	\$ 160,307		
15						
16						
17						
18		Amortization	Amortization	Amortization	Amortization	
19		Expense	Expense	Expense	Expense	
20		2009	2010	2011	2012	
21		(J)	(K)	(L)	(M)	
22		\$ -	\$ -	\$ -	\$ -	
23	Rate Case	-	-	-	-	2012 Excludes rate case adjustment
24	Intake Cleaning	-	-	-	-	
25	Total	\$ -	\$ -	\$ -	\$ -	
26						
27						

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

Period Reported: 2012

Competitive Services

<u>Line</u>		
1	Description:	N/A for Consolidated Sewer Divisions
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 Consolidated Sewer Divisions	N/A