

**Aqua Illinois, Inc.**

**Hawthorn Woods 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	\$ 305,042	\$ -	\$ 305,042	\$ 343,521	\$ 648,563
2							
3	600 - 675 Oper. and Maint. Expense	19,376,781	212,248	2,776	215,024	1,348	216,372
4	403 Depreciation Expense	8,610,420	90,426	30,030	120,455		120,455
5	406 Amort. of Util Plant Acq. Ad	(45,062)	-	-	-		-
6	407 Amortization Expense	260,276	-	-	-		-
7	408.1 Taxes Other Than Income	3,033,071	77,037	-	77,037		77,037
8	409.1 Income Taxes:						
9	- Federal	3,537,830	(45,640)	(6,019)	(51,658)	108,383	56,725
10	- State	805,025	(10,260)	(5,234)	(15,493)	32,506	17,013
11	412 Amortization of I. T. C.	(74,452)	-	-	-		-
12	Total Operating Expenses	35,503,888	323,812	21,553	345,365	142,238	487,602
13							
14	Utility Operating Income	\$ 11,081,131	\$ (18,770)	\$ (21,553)	\$ (40,323)	\$ 201,283	\$ 160,960
15							
16	Rate Base	\$ 160,236,984	\$ 1,810,606	\$ (3,727)	\$ 1,806,880	\$ -	\$ 1,806,880
17							
18	Rate of Return	6.92%	-1.04%		-2.23%		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	\$ -	\$ 343,521	\$ 343,521	\$ (25,077)	\$ (111,455)	\$ 206,988	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	2,776		2,776	(203)	(901)	(1,673)	C - 2.2
18	770	Bad Debt Expense	-	1,348	1,348	(98)	(437)	(812)	C - 2.3
19	775	Miscellaneous Expense	-	-	-	-	-	-	
20		SUB-TOTAL O&M	2,776	1,348	4,124	(301)	(1,338)	(2,485)	
21	403	Depreciation	30,030		30,030	(2,192)	(9,743)	(18,094)	C - 2.4
24	408	Taxes Other Than Income	-	-	-	-	-	-	
25		TOTAL EXPENSES (Excluding Income Tax)	32,805	1,348	34,153	(2,493)	(11,081)	(20,579)	
26									
27	409 - 411	Income Taxes - Federal	(6,019)	108,383	102,364		(100,374)	(1,990)	C - 2.5
28	409 - 411	State	(5,234)	32,506	27,273	(22,584)		(4,689)	C - 2.5
29									
31		Net Operating income	\$ (21,553)	\$ 201,283	\$ 179,730	\$ -	\$ -	\$ 179,730	

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	\$ 294,469	\$ 332,166	\$ 626,635
2				
3	Metered Commercial	10,066	11,355	21,421
4				
5	Metered Industrial	-	-	-
6				
7	Multiple Family Dwellings	-	-	-
8				
9	Sales to Other Utilities	-	-	-
10	Sub-total - Tariff Revenues	\$ 304,535	\$ 343,521	\$ 648,056
11				
12				
13				
14				
15	Other Revenue	507	-	507
16				
17		-	-	-
18				
19	TOTAL	\$ 305,042	\$ 343,521	\$ 648,563

Period Reported: 2012

### Detailed Adjustments to Operating Income

<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	\$ 294,469		\$ 294,469
2				
3	Commercial	10,066		10,066
4				
5	Industrial	-		-
6				
7	Multiple Family Dwellings	-		-
8				
9	Sales to Other Utilities	-		-
10				
11	Total:	304,535	-	304,535
12				
13				
14		-	-	-
15				
16		-		-
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	507		507
26				
27	Total Other:	507	-	507
28				
29				
30	TOTAL	\$ 305,042	\$ -	\$ 305,042

Period Reported: 2012

### Detailed Adjustments to Operating Income

Line	<hr/>	
1	<b><u>Regulatory Commission Expense Amortization - Account 766</u></b>	
2		
3	An adjustment is made to reflect a four year amortization of rate case expense. The amount shown	
4	below represents costs for the Hawthorn Woods Sewer Division (see also Schedule C - 10 & C - 10.1).	
5		
6		
7		
8		
9	Outside Consultants / Witnesses	\$ 3,624
10		
11	Outside Legal Services	2,240
12		
13	Other Expenses	<u>5,239</u>
14		
15	Sub-total	\$ 11,103
16		
17	Amortization of Prior Rate Case Expense	
18		<u>-</u>
19		
20	Total Rate Case Cost to be Amortized	\$ 11,103
21		
22		
23	Amortization Period (4 Years)	<u>4</u>
24		
25		
26	Pro Forma Annual Rate Case Amortization Expense	\$ 2,776
27		
28		
29	2012 Forecast	<u>0</u>
30		
31		
32		
33	Pro Forma Adjustment	<b><u>\$ 2,776</u></b> (WP-C1, line 17)

Period Reported: 2012

## Detailed Adjustments to Operating Income

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1	<b><u>Bad Debt Expense</u></b>	
2		
3	Bad debt expense is adjusted based upon pro forma revenues at present and proposed rates.	
4		
5		
6	Adjustment at Present Rates:	
7		
8		
9	Unadjusted Jurisdictional Balance at Present Rates	\$ 305,042
10	Pro Forma Revenues at Present Rates	\$ 305,042
11	Percentage Increase	0.00%
12		
13		
14	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$ 1,197
15	% Metered Revenue Increase from Above	<u>0.00%</u>
16	Pro Forma Bad Debt Expense at Present Rates	\$ 1,197
17	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	<u>\$ 1,197</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	\$ 305,042
25	Pro Forma Revenue at Proposed Rates	\$ 648,563
26	Percentage Increase	112.61%
27		
28		
29	Pro Forma Bad Debt Expense at Present Rates	\$ 1,197
30	% Revenue Increase from Above	<u>112.61%</u>
31	Pro Forma Bad Debt Expense at Proposed Rates	\$ 2,545
32	Pro Forma Bad Debt Expense at Present Rates	<u>1,197</u>
33		
34		
35	<b>Pro Forma Proposed Adjustment</b>	<b><u>\$ 1,348</u></b> (WP-C1, line 18)

Period Reported 2012

### Detailed Adjustments to Operating Income

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**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)
<b>Collection Plant</b>									
3542	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	3.57%	\$ -	\$ -	\$ -
3600	Collection Sewers - Force	604,400	-	-	604,400	1.89%	11,423	11,423	-
3610	Collection Sewers - Gravity	(3,188,739) *	-	-	(3,188,739)	1.89%	(60,267)	(60,267)	-
3630	Service to Customers	-	-	-	-	3.78%	-	-	-
3640	Flow Measuring Devices	-	-	-	-	2.86%	-	-	-
3650	Flow Measuring Installations	-	-	-	-	3.33%	-	-	-
<b>Pumping Plant</b>									
3543	Structures and Improvements	-	-	-	-	3.33%	-	-	-
3700	Receiving Wells	1,480,879	-	-	1,480,879	3.33%	49,313	48,869	444
3713	Pumping Equipment	41,609	-	-	41,609	3.13%	1,302	1,302	-
<b>Treatment Plant</b>									
3544	Structures and Improvements	427,516	-	-	427,516	3.57%	15,262	15,262	-
3804	Treatment & Disposal Equip.	1,887,861	-	-	1,887,861	3.57%	67,397	67,397	-
3814	Plant Sewers	-	-	-	-	3.33%	-	-	-
3892	Coil - Other Plant & Misc. Equip.	-	-	-	-	1.89%	-	-	-
3894	Other Plant & Misc. Equip.	-	-	-	-	3.33%	-	-	-
3554	Power Generation Equipment	-	-	-	-	3.33%	-	-	-
3820	Outfall Sewers	11,404	-	-	11,404	3.33%	380	216	164
<b>General Plant</b>									
3540	Structures and Improvements	471,188	-	-	471,188	4.00%	18,848	16,821	2,026
3940	Laboratory Equipment	-	-	-	-	5.00%	-	-	-
3900	Office Furniture	-	-	-	-	4.74%	-	-	-
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	-	-	-	-	5.00%	-	-	-
3980	Communication Equipment	13,671	-	-	13,671	12.50%	1,709	1,709	-
3970	Miscellaneous Equipment	62,533	-	-	62,533	5.56%	3,477	4,171	(694)
3910	Transportation Equipment	31,786	-	-	31,786	10.77%	3,423	3,709	(286)
3930	Tools, Shop and Garage Equip.	-	-	-	-	7.31%	-	-	-
3980	Other Tangible Plant	-	-	-	-	3.33%	-	-	-
	Subtotal:	\$ 1,848,299	\$ -	\$ -	\$ 1,848,299		\$ 112,791	\$ 111,136	\$ 1,654
	Add: Corporate Depreciation						7,665	7,665	-
	Other Adjustments / Timing etc.						-	(28,375)	28,375
	<b>TOTAL:</b>	\$ 1,848,299	\$ -	\$ -	\$ 1,848,299		\$ 120,456	\$ 90,426	\$ 30,030

\* 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**

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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.

<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	\$ (45,640)	\$ (6,019)	\$ (51,658)	\$ 108,383	\$ 56,725	(WP-C1, line 28)
State Income Tax	\$ (10,260)	\$ (5,234)	\$ (15,493)	\$ 32,506	\$ 17,013	(WP-C1, line 29)

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

### Sales Statistics - Total Company

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

#### Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	2005 Revenues (B)	2005 (mg) Sales Volume (C)	2006 Revenues (D)	2006 (mg) Sales Volume (E)	2007 Revenues (F)	2007 (mg) Sales Volume (G)	2008 Revenues (H)	2008 (mg) Sales Volume (I)
1	Residential	\$21,304,570	2,923.0	\$22,711,116	2,850.7	\$26,649,895	3,197.3	\$24,508,861	2,979.4
2	Commercial	5,242,341	1,288.3	5,108,189	1,335.7	5,603,970	1,348.3	5,542,563	1,372.1
3	Industrial	3,182,588	1,687.7	3,206,754	1,627.7	3,633,160	1,670.5	3,640,846	1,696.8
4	Multiple Family Dwellings	663,422	67.5	668,881	63.9	272,361	60.1	128,242	65.2
5	Sales to Other Utilities	587,761	182.3	615,936	219.6	583,315	212.2	709,778	210.9
6	Public Fire Protection	1,974,093		2,073,743		2,712,670		3,330,988	
7	Private Fire Protection	189,137		231,415		197,961		173,309	
8	All Other Operating Revenue	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 (A)	2009 Revenues (B)	2009 (mg) Sales Volume (C)	2010 Revenues (D)	2010 (mg) Sales Volume (E)	2011 Revenues (F)	2011 (mg) Sales Volume (G)	2012 Revenues (H)	2012 (mg) Sales Volume (I)
19	Residential	\$24,818,254	2,920.4	\$24,961,033	2,883.2	\$27,340,194	2,904.1	\$28,001,190	2,939.8
20	Commercial	5,897,461	1,310.1	5,961,105	1,240.4	7,528,137	1,288.7	7,721,115	1,299.7
21	Industrial	3,280,230	1,394.6	3,538,856	1,522.1	3,893,013	1,511.6	4,010,166	1,523.8
22	Multiple Family Dwellings	271,617	-	320,973	-	331,920	-	334,912	-
23	Sales to Other Utilities	813,831	225.3	698,675	217.1	818,840	235.7	857,006	237.3
24	Public Fire Protection	3,484,393		3,456,896		3,468,596		3,570,025	
25	Private Fire Protection	210,138		223,851		231,600		239,549	
26	All Other Operating Revenue	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 - Hawthorn Woods Sewer Division**

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

**Historical - All Under Commission Jurisdiction**

Line	Customer Classification (A)	2005	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 - Metered & Unmetered	\$ 52,593	-	\$ 129,091	-	\$ 157,576	-	\$ 188,344	-
2	Commercial - Metered	-	-	787	-	350	-	(79)	-
3	Industrial - Metered	19	-	-	-	-	-	-	-
4	Multiple Family Dwellings	-	-	-	-	-	-	-	-
5	Sales to Other Utilities	-	N/A	-	N/A	-	N/A	-	N/A
6		-	-	-	-	-	-	-	-
7		-	-	-	-	-	-	-	-
8	All Other Operating Revenue	3	-	-	-	197	-	398	-
9									
10	Total:	\$ 52,615	-	\$ 129,878	-	\$ 158,123	-	\$ 188,663	-

**Projected - All Under Commission Jurisdiction**

Line	Customer Classification (A)	2009	2009 (mg)	2010	2010 (mg)	2011	2011 (mg)	2012	2012 (mg)
		Revenues (B)	Sales Volume (C)	Revenues (D)	Sales Volume (E)	Revenues (F)	Sales Volume (G)	Revenues (H)	Sales Volume (I)
19	Residential - Metered & Unmetered	\$ 275,429	-	\$ 266,474	-	\$ 279,434	-	\$ 294,469	-
20	Commercial - Metered	1,457	-	8,775	-	9,002	-	10,066	-
21	Industrial - Metered	-	-	-	-	-	-	-	-
22	Multiple Family Dwellings	-	-	-	-	-	-	-	-
23	Sales to Other Utilities	-	N/A	-	N/A	-	N/A	-	N/A
24		-	-	-	-	-	-	-	-
25		-	-	-	-	-	-	-	-
26	All Other Operating Revenue	474	-	509	-	480	-	507	-
27									
28	Total:	\$ 277,360	-	\$ 275,758	-	\$ 288,916	-	\$ 305,042	-

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

\* This exhibit includes Sewer Accounts as well.

Period Reported: 2007 - 2009

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

Line	Account # (A) *	Account Description (B)	Direct PR (C)	Non-Payroll (D)	2007 Total (E)	Direct PR (F)	Non-Payroll (G)	2008 Total (H)	Direct PR (I)	Non-Payroll (J)	2009 Total (K)
1	460-474	Total Operating Revenues		\$ 41,342,392	\$ 41,342,392		\$ 40,095,687	\$ 40,095,687		\$ 40,998,636	\$ 40,998,636
2	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 - Hawthorn Woods Sewer Division**

Line	Account # (A)	Account Description (B)	Direct PR (C)	Non-PR (D)	2010 Total (E)	Direct PR (F)	Non-PR (G)	2011 Total (H)	Direct PR (I)	Non-PR (J)	2012 Total (K)
1	460-474	Total Operating Revenues		\$ 275,758	\$ 275,758		\$ 288,916	\$ 288,916		\$ 305,042	\$ 305,042
2	701	Salaries & Wages, Employees	45,515		45,515	50,574		50,574	52,597		52,597
3	703	Salaries & Wages, Officers	2,339		2,339	3,441		3,441	3,578		3,578
4	704	Employee Pensions & Benefits		21,374	21,374		10,273	10,273		10,581	10,581
5	715	Purchased Power & Fuel for Power Prod.		58,323	58,323		62,169	62,169		65,639	65,639
6	718	Chemicals		1,955	1,955		2,650	2,650		2,730	2,730
7	720	Materials & Supplies		2,253	2,253		960	960		989	989
8	631	Contractual Services - Engineering		-	-		-	-		-	-
9	732	Contractual Services - Accounting		488	488		693	693		714	714
10	733	Contractual Services - Legal		-	-		12,000	12,000		12,360	12,360
11	734	Contractual Services - Management		7,511	7,511		8,577	8,577		9,434	9,434
12	735 & 736	Contractual Services - Other		21,159	21,159		23,941	23,941		24,659	24,659
13	741 - 742	Lease Expense		843	843		600	600		618	618
14	750	Transportation Expense		7,263	7,263		5,912	5,912		6,089	6,089
15	756 - 759	Insurance Expense		7,685	7,685		8,595	8,595		8,853	8,853
16	766 & 767	Regulatory Commission Exp. Amortization		-	-		-	-		-	-
17	770	Bad Debt Expense		(85)	(85)		1,191	1,191		1,197	1,197
18	775	Miscellaneous Expense		7,056	7,056		11,557	11,557		12,210	12,210
19		O & M Expenses	47,854	135,825	183,679	54,015	149,118	203,132	56,175	156,073	212,248
20	403	Depreciation Expense		28,350	28,350		49,748	49,748		90,426	90,426
21	406	Amortization of Utility Plant Acquisition Adjust.		-	-		-	-		-	-
22	407	Amortization Expense		-	-		-	-		-	-
23	408	Taxes Other Than Income		71,747	71,747		74,793	74,793		77,037	77,037
24	409	Income Taxes - Current Federal		(23,871)	(23,871)		(34,156)	(34,156)		(45,640)	(45,640)
25	409	Income Taxes - Current State		(5,317)	(5,317)		(7,672)	(7,672)		(10,260)	(10,260)
26	410	Deferred Federal Income Taxes		-	-		-	-		-	-
27	410	Deferred State Income Taxes		-	-		-	-		-	-
28	411	Provision for Deferred Income Taxes - Credit		-	-		-	-		-	-
29	412	Amortization of I. T. C. - Federal		-	-		-	-		-	-
30	412	Amortization of I. T. C. - State		-	-		-	-		-	-
31		Utility Operating Expenses	\$ 47,854	\$ 206,735	\$ 254,589	\$ 54,015	\$ 231,831	\$ 285,846	\$ 56,175	\$ 267,637	\$ 323,812
32		Utility Operating Income	\$ (47,854)	\$ 69,023	\$ 21,169	\$ (54,015)	\$ 57,085	\$ 3,070	\$ (56,175)	\$ 37,405	\$ (18,770)
34	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
35		Total Utility Operating Income	\$ (47,854)	\$ 69,023	\$ 21,169	\$ (54,015)	\$ 57,085	\$ 3,070	\$ (56,175)	\$ 37,405	\$ (18,770)
36		<u>Other Income and Deductions:</u>									
37	419	Interest and Dividend Income		-	-		-	-		-	-
38	420	Allowance for Funds Used During Construction		-	-		-	-		-	-
39	421	Non-Utility Income		-	-		-	-		-	-
40	426	Miscellaneous Non-Utility Expenses		(258)	(258)		(460)	(460)		(460)	(460)
41	409	Non-Operating Income Taxes		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ (258)	\$ (258)	\$ -	\$ (460)	\$ (460)	\$ -	\$ (460)	\$ (460)
43											
44		<u>Debt Expense:</u>									
46	427	Interest Expense		59,569	59,569		59,734	59,734		59,275	59,275
47	428	Amortization of Debt Discount and Expense		5,083	5,083		4,999	4,999		4,999	4,999
48	429	Amortization of Premium on Debt		1,160	1,160		1,141	1,141		1,141	1,141
49		Total Debt Expense		\$ 65,813	\$ 65,813	\$ -	\$ 65,874	\$ 65,874	\$ -	\$ 65,415	\$ 65,415
50											
51											
52		NET INCOME (LOSS)	\$ (47,854)	\$ 2,953	\$ (44,901)	\$ (54,015)	\$ (9,249)	\$ (63,263)	\$ (56,175)	\$ (28,469)	\$ (84,645)

Period Reported: 2007 - 2009

**Comparative Operating Income Statements for Prior Years and the Test Year - Hawthorn Woods Sewer Division**

Line	Account # (A)	Account Description (B)	Direct PR (C)	Non-PR (D)	2007 Total (E)	Direct PR (F)	Non-PR (G)	2008 Total (H)	Direct PR (I)	Non-PR (J)	2009 Total (K)
1	460-474	Total Operating Revenues		\$ 158,123	\$ 158,123		\$ 188,663	\$ 188,663		\$ 277,360	\$ 277,360
2	701	Salaries & Wages, Employees	23,581		23,581	32,635		32,635	49,886		49,886
3	703	Salaries & Wages, Officers	934		934	2,590		2,590	2,470		2,470
4	704	Employee Pensions & Benefits		2,592	2,592		11,624	11,624		20,897	20,897
5	715	Purchased Power & Fuel for Power Prod.		55,313	55,313		58,484	58,484		56,227	56,227
6	718	Chemicals		-	-		2,154	2,154		2,025	2,025
7	720	Materials & Supplies		4,448	4,448		1,390	1,390		1,210	1,210
8	631	Contractual Services - Engineering		-	-		-	-		-	-
9	732	Contractual Services - Accounting		582	582		513	513		431	431
10	733	Contractual Services - Legal		(12)	(12)		463	463		-	-
11	734	Contractual Services - Management		5,927	5,927		4,790	4,790		5,209	5,209
12	735 & 736	Contractual Services - Other		28,724	28,724		17,454	17,454		15,120	15,120
13	741 - 742	Lease Expense		(84)	(84)		307	307		666	666
14	750	Transportation Expense		8,618	8,618		10,022	10,022		10,029	10,029
15	756 - 759	Insurance Expense		3,565	3,565		5,446	5,446		6,519	6,519
16	766 & 767	Regulatory Commission Exp. Amortization		-	-		-	-		-	-
17	770	Bad Debt Expense		524	524		659	659		2,125	2,125
18	775	Miscellaneous Expense		7,116	7,116		8,390	8,390		7,331	7,331
19		O & M Expenses	24,515	117,313	141,828	35,225	121,695	156,920	52,356	127,787	180,143
20	403	Depreciation Expense		77,651	77,651		52,747	52,747		24,922	24,922
21	406	Amortization of Utility Plant Acquisition Adjust.		-	-		-	-		-	-
22	407	Amortization Expense		-	-		-	-		-	-
23	408	Taxes Other Than Income		29,067	29,067		109,961	109,961		67,528	67,528
24	409	Income Taxes - Current Federal		(57,723)	(57,723)		(59,958)	(59,958)		(16,079)	(16,079)
25	409	Income Taxes - Current State		(12,982)	(12,982)		(15,111)	(15,111)		(3,572)	(3,572)
26	410	Deferred Federal Income Taxes		-	-		0	0		-	-
27	410	Deferred State Income Taxes		-	-		0	0		-	-
28	411	Provision for Deferred Income Taxes - Credit		-	-		0	0		-	-
29	412	Amortization of I. T. C. - Federal		-	-		-	-		-	-
30	412	Amortization of I. T. C. - State		-	-		-	-		-	-
31		Utility Operating Expenses	\$ 24,515	\$ 153,325	\$ 177,840	\$ 35,225	\$ 209,335	\$ 244,560	\$ 52,356	\$ 200,586	\$ 252,942
32											
33		Utility Operating Income	\$ (24,515)	\$ 4,797	\$ (19,718)	\$ (35,225)	\$ (20,672)	\$ (55,897)	\$ (52,356)	\$ 76,773	\$ 24,417
34	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
35		Total Utility Operating Income	\$ (24,515)	\$ 4,797	\$ (19,718)	(35,225)	(20,672)	(55,897)	(52,356)	76,773	24,417
36		<u>Other Income and Deductions:</u>									
37	419	Interest and Dividend Income		-	-		-	-		-	-
38	420	Allowance for Funds Used During Construction		-	-		-	-		-	-
39	421	Non-Utility Income		-	-		-	-		-	-
40	426	Miscellaneous Non-Utility Expenses		(454)	(454)		(590)	(590)		(163)	(163)
41	409	Non-Operating Income Taxes		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ (454)	\$ (454)	\$ -	\$ (590)	\$ (590)	\$ -	\$ (163)	\$ (163)
43											
44											
45		<u>Debt Expense:</u>									
46	427	Interest Expense		85,727	85,727		74,671	74,671		48,954	48,954
47	428	Amortization of Debt Discount and Expense		1,436	1,436		1,802	1,802		4,811	4,811
48	429	Amortization of Premium on Debt		413	413		408	408		1,098	1,098
49		Total Debt Expense		\$ 87,576	\$ 87,576	\$ -	\$ 76,881	\$ 76,881	\$ -	\$ 54,863	\$ 54,863
50											
51											
52		NET INCOME (LOSS)	\$ (24,515)	\$ (83,233)	\$ (107,748)	\$ (35,225)	\$ (98,142)	\$ (133,368)	\$ (52,356)	\$ 21,747	\$ (30,609)

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)	\$ (18,770)	\$ (40,323)	\$ 160,960
2	Less: Synchronized Interest Expense (C - 5.4)	(65,415)	(55,736)	(55,736)
3	Add: Income Taxes - net of ITC Amort.	(55,899)	(67,152)	73,738
4	Net Income Before Income Taxes	(140,084)	(163,211)	178,962
5	<b>Income Tax Calculation:</b>			
6	Net Income Before Income Taxes	(140,084)	(163,211)	178,962
7	Permanent Differences:			
8	50% Employee Expense	122	122	122
9				
10	Total	122	122	122
11	Timing Differences:			
12	Excess tax Depreciation	(82,807)	(52,778)	(52,778)
13	Pension Expense - FASB 87	-	-	-
14	OPEB Expense - FASB 106	-	-	-
15	Overheads	-	-	-
16	Cost of Removal	-	-	-
17	Intake Cleaning	-	-	-
18	Tank Painting	-	-	-
19	Total	(82,807)	(52,778)	(52,778)
20				
21	TAXABLE INCOME - STATE (Current)	\$ (222,769)	\$ (215,867)	\$ 126,306
22	INCOME TAXES - STATE			
23	Current	(21,163)	(20,507)	11,999
24	Deferred	7,867	5,014	5,014
25	Reconciling adjustment	3,037		
26	Total	\$ (10,260)	\$ (15,493)	\$ 17,013
27				
28	TAXABLE INCOME - FEDERAL (Current)	\$ (201,606)	\$ (195,359)	\$ 114,307
29	INCOME TAXES - FEDERAL			
30	Current	(70,562)	(68,376)	40,007
31	Deferred	26,229	16,717	16,717
32	Reconciling adjustment	(1,307)		
33	Total	\$ (45,640)	\$ (51,658)	\$ 56,725
34				

Period Reported: 2009

## Hawthorn Woods Federal Income Tax Return

Line

- 1 A) The procedure used to allocate the Hawthorn Woods 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 Hawthorn Woods 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 Hawthorn Woods 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	\$ 82,807	\$ 52,778	\$ 52,778
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>\$ 82,807</u>	<u>\$ 52,778</u>	<u>\$ 52,778</u>
12				
13	State Income Tax Rate:	9.50%	9.50%	9.50%
14				
15	Deferred State Income Tax Expense (line 10 x 12)	<u>\$ (7,867)</u>	<u>\$ (5,014)</u>	<u>\$ (5,014)</u>
16				
17				
18				
19				
20	Total Taxable Basis for Deferred FIT Expense			
21	(Lines 10 + 14)	74,941	47,764	47,764
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>\$ (26,229)</u>	<u>\$ (16,717)</u>	<u>\$ (16,717)</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	\$ 173,233	\$ 173,233	\$ 173,233
4	Book Depreciation	<u>90,426</u>	<u>120,455</u>	<u>120,455</u>
5	Tax Depreciation in Excess of Book	82,807	52,778	52,778
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	<b>\$ 82,807</b>	<b>\$ 52,778</b>	<b>\$ 52,778</b>
11				
12	State Income Tax Rate:	9.50%	9.50%	9.50%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	<b><u>\$(7,867)</u></b>	<b><u>\$(5,014)</u></b>	<b><u>\$(5,014)</u></b>
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	74,941	47,764	47,764
19				
20	Federal Income Tax Rate:	35.00%	35.00%	35.00%
21				
22	Attributable Deferred FIT Expense (line 18 x 20)	<b><u>\$(26,229)</u></b>	<b><u>\$(16,717)</u></b>	<b><u>\$(16,717)</u></b>

Proposed Test Year Period: Future  
Period Reported: Average 2012

## Interest Synchronization

Line

---

1     **- Calculation of synchronized interest:**

2

3

4

Calculation Components

Reference

Amount

5

6

7

8

9

Average Future Test Year Rate Base

B - 1

\$

1,806,880

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

\$

55,736

18

Col. F & H, line 38

Period Reported: 2012

### Investment Tax and Job Development Credits

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

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

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

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

**AQUA ILLINOIS, INC.**  
 Hawthorn Woods Sewer Division  
 Rate Case Docket No. 11-

Schedule C - 6  
 Page 2 of 2  
 Person Responsible: P. Hanley

Period Reported: 2012

**Social and Service Club Membership Dues - Hawthorn Woods Sewer Division**

<u>Line</u>	<u>Account #</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Payee</u> <u>(C)</u>	<u>Amount</u> <u>(D)</u>	<u>Purpose and Nature of</u> <u>the Organization</u> <u>(E)</u>
1	775	Other Expense	None	\$ -	
2					
3					
4					
5					
6					
7		Items Under \$1,000		-	
8		Aggregate Nonoperating Items		-	
9					
10				\$ -	

AQUA ILLINOIS, INC.  
Hawthorn Woods Sewer Division  
Rate Case Docket No. 11-

Schedule  
Page  
Person Responsible:

C - 6.1  
1 of 2  
P. Hanley

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

### Industry Association Dues - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	<u>2009</u>			
2		Other Expense		\$ -	Provide support and receive benefit
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 - Hawthorn Woods Sewer Division

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
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		281	
8		Aggregate Nonoperating Items		<u>-</u>	
9					
10				<u>\$ 281</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 - Hawthorn Woods Sewer Division**

<u>Line</u>	<u>Account #</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Payee</u> <u>(C)</u>	<u>Amount</u> <u>(D)</u>	<u>Purpose and Nature of</u> <u>the Organization</u> <u>(E)</u>
1	735 & 736	Contractual Services - Other			
2	735 & 736	Contractual Services - Other			
3					
4					
5					
6					
7					
8					
9					
10					
11					
12		Items Under \$50,000		37,733	
13					
14		Aggregate Nonoperating Items		-	
15					
16					
17					
18				<u>\$ 37,733</u>	

### Charitable Contributions - Total Company

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

Period Reported: 2010

### Charitable Contributions - Total Company

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

Period Reported: 2011

### Charitable Contributions - Total Company

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

Period Reported: 2012

**Charitable Contributions - Total Company**

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

Period Reported: 2012

### Charitable Contributions - Hawthorn Woods 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:	0.1%			
33	Approximate amount per customer per month:	\$0.12			

Period Reported: 2012

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

<u>Line</u>	<u>Account Number</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Test Year</u> <u>Expense</u> <u>(C)</u>	<u>Rate-making</u> <u>Adjustments</u> <u>(D)</u>	<u>Expense on C-1</u> <u>(E)</u>
1	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 - Hawthorn Woods Sewer Division**

<u>Line</u>	<u>Account #</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Payee</u> <u>(C)</u>	<u>Amount</u> <u>(D)</u>	<u>Purpose and Nature of</u> <u>Recipient of Expenditure</u> <u>(E)</u>
1		<u>2012</u>			
2					
3	426-060	Non-Utility Expense	None	\$ 460	Civic, Political or Related Contribution
4					
5					
6					
7					
8					
9					
10		Items Under \$1,000		-	
11				<u>\$ 460</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

Line (B)	<u>Outside Consultant / Witness Detail:</u>					Projected Total	Type of Service	Specific Service	Total	Amount in
	Name	Estimated Fee	Basis of Charge	Travel Exp.	Other Exp.	Exp. Of Instant Rate Case	Rendered	Rendered	Jurisdictional	Proposed C-1 (4 Year Amort.)
13	Local Legal Support	\$ 175,000		\$ -		\$ 175,000	Legal	Direct Legal Support	\$ 2,240	\$ 560
14	Aqua America, Inc. - Legal	124,800	Hourly at Cost	2,400		127,200	Legal	Overall Legal; Reg. Relations	1,628	407
15	Gannett Fleming	39,500		1,200		40,700	Witness	Rate of Return on Equity	521	130
16	GPM - David Monie	75,000		1,200		76,200	Witness	COSS/ Rate Design/ E-Sched.	975	244
17	Guastella Associates	70,000		1,200		71,200	Witness	Depreciation Studies	911	228
18	London Witte Group	95,000		-		95,000	Audit Plan/Case	Compliance with Sch. G-2	1,216	304
19	Aqua America, Inc. - Rate Dept.	210,143	Hourly at Cost	6,000		216,143	Rate Support Etc.	Case Mgt. Assist. & Support	2,767	692
20	Other Expenses - Misc.	-		-	65,875	<u>65,875</u>	Miscellaneous	Please see Footnote #2	843	211
21		\$ 789,443		\$ 12,000	\$ 65,875	\$ 867,318			\$ 11,103	\$ 2,776

**(C) Footnotes:**

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

**(D) Amortization of Previous Rate Case Expenses:**

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

Hawthorn Woods Water Division:

N/A \$0

Period Reported: 2012

### Rate Case Expense Comparisons

<u>Line</u>	<u>Categories</u>	<u>Current Case Amount</u>	<u>Prior Case</u>
1	Outside Consultants / Witnesses	\$ 3,624	\$ -
2	Outside Legal Services	2,240	-
3	Paid Overtime	-	-
4	Other Expenses	<u>5,239</u>	<u>-</u>
5			
6			
7	Total Expense	<u>\$ 11,103</u>	<u>\$ -</u>
8			
9			
10			
11	If 20% Difference - Explanation:		
12			
13			
14			
15			
16			
17	Prior case costs were covered by those incurred by the Vermillion division		

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

#### Hawthorn Woods Sewer Division

<u>Line</u>	<u>Function (A)</u>	2009 (B)	Projected 2010 (C)	Projected 2011 (D)	Projected 2012 (E)
1	Collection and Pumping	\$ 27,865	\$ 13,428	\$ 14,417	\$ 31,394
2					
3		-	5,025	15,770	-
4					
5	Treatment and Disposal	750	15,181	5,650	5,876
6					
7	Customer Accounts	2,203	375	2,902	3,018
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	<u>21,538</u>	<u>13,844</u>	<u>15,276</u>	<u>15,887</u>
12					
13	Total Payroll Charged to O&M Expense	\$ 52,356	\$ 47,854	\$ 54,015	\$ 56,175
14					
15	Total Payroll Charged to Other	-	-	-	-
16	Total Payroll Charged to Construction	<u>6,531</u>	<u>8,203</u>	<u>7,267</u>	<u>7,485</u>
17					
18					
19					
20	TOTAL PAYROLL	\$ 58,887	\$ 56,057	\$ 61,282	\$ 63,660

**Number of Employees**

Period Reported: 2009

**Total Company**

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

**Number of Employees**

Period Reported: 2009

Hawthorn Woods Sewer Division

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

Period Reported: 2010

**Number of Employees**

Total Company

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

Period Reported: 2010

### Number of Employees

Hawthorn Woods Sewer Division

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Person Responsible:

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

Period Reported: 2011

**Number of Employees**

**Total Company**

Schedule  
Page  
Person Responsible:

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P. Hanley

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

Period Reported: 2011

**Number of Employees**

Hawthorn Woods Sewer Division

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<b>Collection / Pumping</b>					<b>Customer Service</b>				
2	January	0.6	0.0	0.0	0.6	January	0.1	0.0	0.0	0.1
3	February	0.6	0.0	0.0	0.6	February	0.1	0.0	0.0	0.1
4	March	0.6	0.0	0.0	0.6	March	0.1	0.0	0.0	0.1
5	April	0.6	0.0	0.0	0.6	April	0.1	0.0	0.0	0.1
6	May	0.6	0.0	0.0	0.6	May	0.1	0.0	0.0	0.1
7	June	0.6	0.0	0.0	0.6	June	0.1	0.0	0.0	0.1
8	July	0.6	0.0	0.0	0.6	July	0.1	0.0	0.0	0.1
9	August	0.6	0.0	0.0	0.6	August	0.1	0.0	0.0	0.1
10	September	0.6	0.0	0.0	0.6	September	0.1	0.0	0.0	0.1
11	October	0.6	0.0	0.0	0.6	October	0.1	0.0	0.0	0.1
12	November	0.6	0.0	0.0	0.6	November	0.1	0.0	0.0	0.1
13	December	0.6	0.0	0.0	0.6	December	0.1	0.0	0.0	0.1
14										
15										
16										
17										
18	<b>Treatment &amp; Disposal</b>					<b>Administrative &amp; General</b>				
19	January	0.1	0.1	0.0	0.2	January	0.3	0.0	0.0	0.3
20	February	0.1	0.1	0.0	0.2	February	0.3	0.0	0.0	0.3
21	March	0.1	0.1	0.0	0.2	March	0.3	0.0	0.0	0.3
22	April	0.1	0.1	0.0	0.2	April	0.3	0.0	0.0	0.3
23	May	0.1	0.1	0.0	0.2	May	0.3	0.0	0.0	0.3
24	June	0.1	0.1	0.0	0.2	June	0.3	0.0	0.0	0.3
25	July	0.1	0.1	0.0	0.2	July	0.3	0.0	0.0	0.3
26	August	0.1	0.1	0.0	0.2	August	0.3	0.0	0.0	0.3
27	September	0.1	0.1	0.0	0.2	September	0.3	0.0	0.0	0.3
28	October	0.1	0.1	0.0	0.2	October	0.3	0.0	0.0	0.3
29	November	0.1	0.1	0.0	0.2	November	0.3	0.0	0.0	0.3
30	December	0.1	0.1	0.0	0.2	December	0.3	0.0	0.0	0.3

**Number of Employees**

Period Reported: 2012

Total Company

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

**Number of Employees**

Period Reported: 2012

Hawthorn Woods Sewer Division

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<b><u>Collection / Pumping</u></b>					<b><u>Customer Service</u></b>				
2	January	0.6	0.0	0.0	0.6	January	0.1	0.0	0.0	0.1
3	February	0.6	0.0	0.0	0.6	February	0.1	0.0	0.0	0.1
4	March	0.6	0.0	0.0	0.6	March	0.1	0.0	0.0	0.1
5	April	0.6	0.0	0.0	0.6	April	0.1	0.0	0.0	0.1
6	May	0.6	0.0	0.0	0.6	May	0.1	0.0	0.0	0.1
7	June	0.6	0.0	0.0	0.6	June	0.1	0.0	0.0	0.1
8	July	0.6	0.0	0.0	0.6	July	0.1	0.0	0.0	0.1
9	August	0.6	0.0	0.0	0.6	August	0.1	0.0	0.0	0.1
10	September	0.6	0.0	0.0	0.6	September	0.1	0.0	0.0	0.1
11	October	0.6	0.0	0.0	0.6	October	0.1	0.0	0.0	0.1
12	November	0.6	0.0	0.0	0.6	November	0.1	0.0	0.0	0.1
13	December	0.6	0.0	0.0	0.6	December	0.1	0.0	0.0	0.1
14										
15										
16										
17										
18	<b><u>Treatment &amp; Disposal</u></b>					<b><u>Administrative &amp; General</u></b>				
19	January	0.1	0.1	0.0	0.2	January	0.3	0.0	0.0	0.3
20	February	0.1	0.1	0.0	0.2	February	0.3	0.0	0.0	0.3
21	March	0.1	0.1	0.0	0.2	March	0.3	0.0	0.0	0.3
22	April	0.1	0.1	0.0	0.2	April	0.3	0.0	0.0	0.3
23	May	0.1	0.1	0.0	0.2	May	0.3	0.0	0.0	0.3
24	June	0.1	0.1	0.0	0.2	June	0.3	0.0	0.0	0.3
25	July	0.1	0.1	0.0	0.2	July	0.3	0.0	0.0	0.3
26	August	0.1	0.1	0.0	0.2	August	0.3	0.0	0.0	0.3
27	September	0.1	0.1	0.0	0.2	September	0.3	0.0	0.0	0.3
28	October	0.1	0.1	0.0	0.2	October	0.3	0.0	0.0	0.3
29	November	0.1	0.1	0.0	0.2	November	0.3	0.0	0.0	0.3
30	December	0.1	0.1	0.0	0.2	December	0.3	0.0	0.0	0.3

**Number of Employees**

Period Reported: 2009

Total Company

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

Period Reported: 2009

**Number of Employees**

Hawthorn Woods Sewer Division

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

Period Reported: 2010

**Number of Employees**

Total Company

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

**Number of Employees**

Period Reported: 2010

Hawthorn Woods Sewer Division

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

**Number of Employees**

Period Reported: 2011

Total Company

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

Period Reported: 2011

**Number of Employees**

Hawthorn Woods Sewer Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	<b>Collection / Pumping</b>					<b>Customer Service</b>				
2	January	0.6	0.0	0.0	0.6	January	0.1	0.0	0.0	0.1
3	February	0.6	0.0	0.0	0.6	February	0.1	0.0	0.0	0.1
4	March	0.6	0.0	0.0	0.6	March	0.1	0.0	0.0	0.1
5	April	0.6	0.0	0.0	0.6	April	0.1	0.0	0.0	0.1
6	May	0.6	0.0	0.0	0.6	May	0.1	0.0	0.0	0.1
7	June	0.6	0.0	0.0	0.6	June	0.1	0.0	0.0	0.1
8	July	0.6	0.0	0.0	0.6	July	0.1	0.0	0.0	0.1
9	August	0.6	0.0	0.0	0.6	August	0.1	0.0	0.0	0.1
10	September	0.6	0.0	0.0	0.6	September	0.1	0.0	0.0	0.1
11	October	0.6	0.0	0.0	0.6	October	0.1	0.0	0.0	0.1
12	November	0.6	0.0	0.0	0.6	November	0.1	0.0	0.0	0.1
13	December	0.6	0.0	0.0	0.6	December	0.1	0.0	0.0	0.1
14										
15										
16										
17										
18	<b>Treatment &amp; Disposal</b>					<b>Administrative &amp; General</b>				
19	January	0.1	0.1	0.0	0.2	January	0.3	0.0	0.0	0.3
20	February	0.1	0.1	0.0	0.2	February	0.3	0.0	0.0	0.3
21	March	0.1	0.1	0.0	0.2	March	0.3	0.0	0.0	0.3
22	April	0.1	0.1	0.0	0.2	April	0.3	0.0	0.0	0.3
23	May	0.1	0.1	0.0	0.2	May	0.3	0.0	0.0	0.3
24	June	0.1	0.1	0.0	0.2	June	0.3	0.0	0.0	0.3
25	July	0.1	0.1	0.0	0.2	July	0.3	0.0	0.0	0.3
26	August	0.1	0.1	0.0	0.2	August	0.3	0.0	0.0	0.3
27	September	0.1	0.1	0.0	0.2	September	0.3	0.0	0.0	0.3
28	October	0.1	0.1	0.0	0.2	October	0.3	0.0	0.0	0.3
29	November	0.1	0.1	0.0	0.2	November	0.3	0.0	0.0	0.3
30	December	0.1	0.1	0.0	0.2	December	0.3	0.0	0.0	0.3

Period Reported: 2012

**Number of Employees**

Total Company

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

Period Reported: 2012

**Number of Employees**

Hawthorn Woods Sewer Division

<u>Line</u>	<u>Department (A)</u>	<u>Authorized Number of Full Time Employees (B)</u>	<u>Authorized Number of Part Time Employees (C)</u>	<u>Authorized Number of Full Time Equivalents (D)</u>	<u>Authorized Full Time Equivalents (B + D) (E)</u>	<u>Department (F)</u>	<u>Authorized Number of Full Time Employees (G)</u>	<u>Authorized Number of Part Time Employees (H)</u>	<u>Authorized Number of Full Time Equivalents (I)</u>	<u>Authorized Full Time Equivalents (G + I) (J)</u>
1	<b><u>Collection / Pumping</u></b>					<b><u>Customer Service</u></b>				
2	January	0.6	0.0	0.0	0.6	January	0.1	0.0	0.0	0.1
3	February	0.6	0.0	0.0	0.6	February	0.1	0.0	0.0	0.1
4	March	0.6	0.0	0.0	0.6	March	0.1	0.0	0.0	0.1
5	April	0.6	0.0	0.0	0.6	April	0.1	0.0	0.0	0.1
6	May	0.6	0.0	0.0	0.6	May	0.1	0.0	0.0	0.1
7	June	0.6	0.0	0.0	0.6	June	0.1	0.0	0.0	0.1
8	July	0.6	0.0	0.0	0.6	July	0.1	0.0	0.0	0.1
9	August	0.6	0.0	0.0	0.6	August	0.1	0.0	0.0	0.1
10	September	0.6	0.0	0.0	0.6	September	0.1	0.0	0.0	0.1
11	October	0.6	0.0	0.0	0.6	October	0.1	0.0	0.0	0.1
12	November	0.6	0.0	0.0	0.6	November	0.1	0.0	0.0	0.1
13	December	0.6	0.0	0.0	0.6	December	0.1	0.0	0.0	0.1
14										
15										
16										
17										
18	<b><u>Treatment &amp; Disposal</u></b>					<b><u>Administrative &amp; General</u></b>				
19	January	0.1	0.1	0.0	0.2	January	0.3	0.0	0.0	0.3
20	February	0.1	0.1	0.0	0.2	February	0.3	0.0	0.0	0.3
21	March	0.1	0.1	0.0	0.2	March	0.3	0.0	0.0	0.3
22	April	0.1	0.1	0.0	0.2	April	0.3	0.0	0.0	0.3
23	May	0.1	0.1	0.0	0.2	May	0.3	0.0	0.0	0.3
24	June	0.1	0.1	0.0	0.2	June	0.3	0.0	0.0	0.3
25	July	0.1	0.1	0.0	0.2	July	0.3	0.0	0.0	0.3
26	August	0.1	0.1	0.0	0.2	August	0.3	0.0	0.0	0.3
27	September	0.1	0.1	0.0	0.2	September	0.3	0.0	0.0	0.3
28	October	0.1	0.1	0.0	0.2	October	0.3	0.0	0.0	0.3
29	November	0.1	0.1	0.0	0.2	November	0.3	0.0	0.0	0.3
30	December	0.1	0.1	0.0	0.2	December	0.3	0.0	0.0	0.3

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

### Employee Benefits

#### Total Company

Line	Description of Employee Benefit (A)	Employee Classification Receiving Benefit (B)	Total Company			Specific Benefit Test Year Information					
			2009 Cost (C)	Projected 2010 Cost (D)	Projected 2011 Cost (E)	Projected 2012 Cost (F)	Amount Capitalized (G)	Percentage Capitalized (H)	Amount Expensed (I)	Percentage Expensed (J)	
1	Pension	All	\$ 1,082,815	\$ 864,044	\$ 1,038,977	\$ 1,070,146	\$ 152,417	14.24%	\$ 917,730	85.76%	
2	FASB 106 Post Retirement	All	25,869	31,137	29,774	30,667	4,368	14.24%	26,299	85.76%	
3	Health, Life & Disability Insurance	All	1,015,005	1,054,026	1,221,267	1,257,905	179,158	14.24%	1,078,747	85.76%	
4	Employee Savings Plan - 401(k)	All	111,927	97,430	89,536	92,222	13,135	14.24%	79,087	85.76%	
5	Employee Training & Education	All	15,929	3,595	13,680	14,090	2,007	14.24%	12,084	85.76%	
6											
7											
8	Miscellaneous	All	25,934	26,446	19,680	20,270	2,887	14.24%	17,383	85.76%	
9											
10											
11	Total Cost of all Benefits		\$ 2,277,479	\$ 2,076,678	\$ 2,412,914	\$ 2,485,302	\$ 353,971	14.24%	\$ 2,131,330	85.76%	
12											
13	Amount of Expensed Benefits		\$ 1,888,782	\$ 1,745,687	\$ 2,065,680	\$ 2,131,330					
14											
15	Percentage of Total Benefits Expensed		82.93%	84.06%	85.61%	85.76%					
16											
17											
18	Amount of Capitalized Benefits		\$ 388,697	\$ 330,992	\$ 347,234	\$ 353,971					
19											
20	Percentage of Total Benefits Capitalized		17.07%	15.94%	14.39%	14.24%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860 & 775860, "overheads capitalized".										
24											
25											
26											
27											
28	Pension		184,804	137,716	149,516	152,417					
29	FASB 106 Post Retirement		4,415	4,963	4,285	4,368					
30	Health, Life & Disability Insurance		173,231	167,996	175,748	179,158					
31	Employee Savings Plan - 401(k)		19,103	15,529	12,885	13,135					
32	Employee Training & Education		2,719	573	1,969	2,007					
33											
34											
35	Miscellaneous		4,426	4,215	2,832	2,887					
36			388,697	330,992	347,234	353,971					

#### Capitalized credit booked to 675860 & 775860

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

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

### Employee Benefits

#### Hawthorn Woods Sewer Division

Line	Description of Employee Benefit (A)	Employee Classification Receiving Benefit (B)	Projected			Specific Benefit Test Year Information					
			2009 Cost (C)	2010 Cost (D)	2011 Cost (E)	Projected 2012 Cost (F)	Amount Capitalized (G)	Percentage Capitalized (H)	Amount Expensed (I)	Percentage Expensed (J)	
1	Pension	All	\$ 11,186	\$ 7,610	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!	
2	FASB 106 Post Retirement	All	267	330	-	-	-	#DIV/0!	-	#DIV/0!	
3	Health, Life & Disability Insurance	All	7,659	12,013	9,514	9,800	1,152	11.76%	8,648	88.24%	
4	Employee Savings Plan - 401(k)	All	1,358	1,401	758	781	92	11.76%	689	88.24%	
5	Employee Training & Education	All	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
6											
7											
8	Miscellaneous	All	427	20	-	-	-	#DIV/0!	-	#DIV/0!	
9											
10											
11	Total Cost of all Benefits		\$ 20,897	\$ 21,374	\$ 10,273	\$ 10,681	\$ 1,244	11.76%	\$ 9,337	88.24%	
12											
13	Amount of Expensed Benefits		\$ 18,579	\$ 18,246	\$ 9,055	\$ 9,337					
14											
15	Percentage of Total Benefits Expensed		88.91%	85.37%	88.14%	88.24%					
16											
17											
18	Amount of Capitalized Benefits		\$ 2,318	\$ 3,128	\$ 1,218	\$ 1,244					
19											
20	Percentage of Total Benefits Capitalized		11.09%	14.63%	11.86%	11.76%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860, "overheads capitalized".										
24											
25											
26											
27											
28	Pension		2009 1,241	2010 1,113	2011 -	2012 -					
29	FASB 106 Post Retirement		30	48	-	-					
30	Health, Life & Disability Insurance		849	1,758	1,128	1,152					
31	Employee Savings Plan - 401(k)		151	205	90	92					
32	Employee Training & Education		-	-	-	-					
33											
34											
35	Miscellaneous		47	3	-	-					
36			2,318	3,128	1,218	1,244					

**AQUA ILLINOIS, INC.**  
Hawthorn Woods Sewer Division  
Rate Case Docket No. 11-

Period Reported: 2007 - 2009

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

Total Company

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

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

#### Hawthorn Woods Sewer Division

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



Period Reported: 2008

Depreciation Expense

Line	Account Number (A)	Account Description (B)	Average 12/31/09 Plant Investment (C)	Composite Accrual Rate (D)	2009 Depreciation Expense (E)
1		<b>Collection Plant</b>			
2	3542	Structures and Improvements	\$ -	3.57%	\$ -
3	3600	Collection Sewers - Force	604,400	1.89%	11,423
4	3610	Collection Sewers - Gravity	(8,675,665)	1.89%	(163,970)
5	3630	Service to Customers	-	3.78%	-
6	3640	Flow Measuring Devices	-	2.86%	-
7	3650	Flow Measuring Installations	-	3.30%	-
8					
9		<b>Pumping Plant</b>			
10	3543	Structures and Improvements	-	3.30%	-
11	3700	Receiving Wells	1,476,663	3.30%	48,730
12	3713	Pumping Equipment	36,610	3.13%	1,146
13		<b>Treatment Plant</b>			
14	3544	Structures and Improvements	424,629	3.57%	15,159
15	3804	Treatment & Disposal Equip.	1,848,729	3.57%	66,000
16	3814	Plant Sewers	-	3.56%	-
17	3892	Coll. - Other Plant & Misc. Equip.	-	3.30%	-
18	3894	Other Plant & Misc. Equip.	-	3.30%	-
19	3554	Power Generation Equipment	-	3.56%	-
20	3820	Outfall Sewers	19,911	1.89%	376
21					
22					
23					
24					
25		<b>General Plant</b>			
26					
27	3540	Structures and Improvements	527,382	3.57%	18,828
28	3940	Laboratory Equipment	-	6.67%	-
29	3900	Office Furniture	2,585	4.50%	116
30	3900	Personal Computers	-	12.50%	-
31	3900	PC Software	-	20.00%	-
32	3900	MainFrame Computers	-	12.50%	-
33	3900	MainFrame Software	-	12.50%	-
34	3900	Other Machinery & Equipment	-	5.00%	-
35	3920	Stores Equipment	-	3.30%	-
36	3950	Power Operated Equipment	-	3.30%	-
37	3960	Communication Equipment	13,670	12.50%	1,709
38	3970	Miscellaneous Equipment	36,136	6.67%	2,544
39	3910	Transportation Equipment	24,721	11.67%	2,885
40	3930	Tools, Shop and Garage Equip.	-	6.33%	-
41	3980	Other Tangible Plant	345,018	3.30%	11,386
42		Subtotal:	(3,313,212)		\$ 16,331
43					
44		Corporate Assets Allocation of Dep.	-		7,642
45		Other Adjustments	-		949
46		<b>TOTAL:</b>	<b>\$ (3,313,212)</b>		<b>\$ 24,922</b>
47					
48					
49		Assumptions used to derive composite depreciation rates: As approved by the ICC in Docket 95-0307, 95-0342 and 00-0337.			
50		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 - Hawthorn Woods Sewer Division

<u>Line</u>	<u>Date of Transaction (A)</u>	<u>Affiliated Company (B)</u>	<u>Service &amp; Sundry Exp. (C)</u>
1	2012	Aqua America, Inc.	\$ 9,434
2			
3			
4			
5			
6			
7	2011	Aqua America, Inc.	\$ 8,577
8			
9			
10			
11			
12			
13	2010	Aqua America, Inc.	\$ 7,511
14			
15			
16			
17			
18			
19	2009	Aqua America, Inc.	\$ 5,209
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 - Hawthorn Woods Sewer Division**

<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 &amp; 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	\$ 604	N/A	\$ 604
2		742	Rental of Equipment	62	N/A	62
3						
4						
5						
6						
7						
8	2010	741	Office Building	843	N/A	843
9		742	Rental of Equipment	0	N/A	0
10						
11						
12						
13						
14						
15	2011	741	Office Building	600	N/A	600
16		742	Rental of Equipment	-	N/A	-
17						
18						
19						
20						
21						
22	2012	741	Office Building	618	N/A	618
23		742	Rental of Equipment	-	N/A	-
24						

**Major Maintenance Projects - Hawthorn Woods Sewer Division**

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

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



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

**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	\$1Mocc./\$5M aggregate	286,804	\$250,000	-	
3		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25Mocc./\$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 with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss	-	
6		Factory Mutual Insurance Company	Property & Other		117,583	\$100,000	-	
7					-	-	-	
8		Various	Other	Various	-	-	-	
9					-	-	-	
10	Total				<u>\$ 537,145</u>			
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	\$1Mocc./\$5M aggregate	309,099	\$250,000	-	
14		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25Mocc./\$25M aggregate	-	\$10,000	-	
15		ACE American Insurance Company	Workers Comp.	Statutory\$1M acc	64,540	\$250,000	-	
16		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss	-	
17		Factory Mutual Insurance Company	Property & Other		113,089	\$100,000	-	
18					-	-	-	
19		Various	Other	Various	-	-	-	
20					-	-	-	
21	Total				<u>\$ 581,463</u>			
22								
				\$2M Bodily injury and property damage combined single limit.				
23	2011	ACE American Insurance Company	Vehicle		85,996	\$100,000	N/A	
24		ACE American Insurance Company	General Liability	\$1Mocc./\$5M aggregate	376,742	\$250,000	-	
25		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25Mocc./\$25M aggregate	-	\$10,000	-	
26		ACE American Insurance Company	Workers Comp.	Statutory\$1M acc	57,249	\$250,000	-	
27		Zurich American Insurance Company	Executive Risk	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
28		Factory Mutual Insurance Company	Property & Other		113,133	\$100,000	-	
29					-	-	-	
30		Various	Other	Various	-	-	-	
31					-	-	-	
32	Total				<u>\$ 633,120</u>			
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	\$1Mocc./\$5M aggregate	388,044	\$250,000	-	
36		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25Mocc./\$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 with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss	-	
39		Factory Mutual Insurance Company	Property & Other		116,527	\$100,000	-	
40					-	-	-	
41		Various	Other	Various	-	-	-	
42					-	-	-	
43	Total				<u>\$ 652,499</u>			
44								
45	<u>Description of any Self Insurance:</u> There is no Self Insurance other than deductibles							

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

**Insurance Expense - Hawthorn Woods Sewer Division**

Insurance Policies:

Line	Year (A)	Name of Carrier (B)	Type of Policy (C)	Amount of Coverage (D)	Annual Premium (E)	Deductibles (F)	Claims (G)
1	2009	See note	Vehicle	See note	\$ 852	See note	See note
2		-	General Liability	-	2,973	-	-
3		-	Umbrella	-	-	-	-
4		-	Workers Comp.	-	528	-	-
5		-	Executive Risk	-	-	-	-
6		-	Property & Other	-	2,165	-	-
7		-	Other	-	-	-	-
8		-	Well/Fiduciary/Flood	-	-	-	-
9							
10		Total			<u>\$ 6,519</u>		
11							
12	2010	See note	Vehicle	See note	\$ 958	See note	See note
13		-	General Liability	-	3,958	-	-
14		-	Umbrella	-	-	-	-
15		-	Workers Comp.	-	595	-	-
16		-	Executive Risk	-	-	-	-
17		-	Property & Other	-	2,174	-	-
18		-	Other	-	-	-	-
19		-	Well/Fiduciary/Flood	-	-	-	-
20							
21		Total			<u>\$ 7,685</u>		
22							
23	2011	See note	Vehicle	See note	\$ 1,100	See note	See note
24		-	General Liability	-	4,817	-	-
25		-	Umbrella	-	-	-	-
26		-	Workers Comp.	-	663	-	-
27		-	Executive Risk	-	-	-	-
28		-	Property & Other	-	2,015	-	-
29		-	Other	-	-	-	-
30		-	Well/Fiduciary/Flood	-	-	-	-
31							
32		Total			<u>\$ 8,595</u>		
33							
34	2012	See note	Vehicle	See note	\$ 1,133	See note	See note
35		-	General Liability	-	4,962	-	-
36		-	Umbrella	-	-	-	-
37		-	Workers Comp.	-	683	-	-
38		-	Executive Risk	-	-	-	-
39		-	Property & Other	-	2,075	-	-
40		-	Other	-	-	-	-
41		-	Well/Fiduciary/Flood	-	-	-	-
42							
43		Total			<u>\$ 8,853</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.

AQUA ILLINOIS, INC.  
Hawthorn Woods Sewer Division  
Rate Case Docket No. 11-

Schedule C - 18  
Page 1 of 2  
Person Responsible: P. Hanley

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

**Taxes Other Than Income Taxes - Total Company**

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

AQUA ILLINOIS, INC.  
Hawthorn Woods Sewer Division  
Rate Case Docket No. 11-

Schedule C - 18  
Page 2 of 2  
Person Responsible: P. Hanley

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

**Taxes Other Than Income Taxes - Hawthorn Woods Sewer Division**

Line	Year (A)	Type of Tax (B)	Amount Charged to Operating Expense (C)	Amount Charged to Clearing Accounts (D)	Amount Charged to Construction (E)	Other (F)	Total Tax Recorded (G)
1	2009	Real Estate Taxes	\$ 50,739				\$ 50,739
2		FUTA	58				58
3		FICA	3,586				3,586
4		SUTA	173				173
5		Franchise Taxes	-				-
6		Ill. Invested Cap. Tax	12,972				12,972
7		Misc. Other Tax	-				-
8	Total		67,528		-		67,528
9							
10	2010	Real Estate Taxes	\$ 51,066				\$ 51,066
11		FUTA	62				62
12		FICA	3,789				3,789
13		SUTA	216				216
14		Franchise Taxes	-				-
15		Ill. Invested Cap. Tax	16,614				16,614
16		Misc. Other Tax	-				-
17	Total		71,747		-		71,747
18							
19	2011	Real Estate Taxes	\$ 53,268				\$ 53,268
20		FUTA	56				56
21		FICA	4,504				4,504
22		SUTA	214				214
23		Franchise Taxes	-				-
24		Ill. Invested Cap. Tax	16,752				16,752
25		Misc. Other Tax	-				-
26	Total		74,793		-		74,793
27							
28	2012	Real Estate Taxes	\$ 54,866				\$ 54,866
29		FUTA	57				57
30		FICA	4,639				4,639
31		SUTA	220				220
32		Franchise Taxes	-				-
33		Ill. Invested Cap. Tax	17,254				17,254
34		Misc. Other Tax	-				-
35	Total		77,037		-		77,037

AQUA ILLINOIS, INC.  
Hawthorn Woods Sewer Division  
Rate Case Docket No. 11-

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

Schedule C - 19  
Page 1 of 2  
Person Responsible: P. Hanley

### 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 - Hawthorn Woods Sewer Division**

<u>Line</u>	<u>Year</u> <u>(A)</u>	<u>Municipality or Jurisdiction</u> <u>(B)</u>	<u>Amount Charged to</u> <u>Operating Expense</u> <u>(C)</u>	<u>Account</u> <u>Number</u> <u>(D)</u>
1	2009	Lake County in IL	\$ 50,739	408-110
2		(Hawthorn Woods Sewer)		
3				
4				
5				
6	2010	Lake County in IL	\$ 51,066	408-110
7		(Hawthorn Woods Sewer)		
8				
9				
10				
11	2011	Lake County in IL	\$ 53,268	408-110
12		(Hawthorn Woods Sewer)		
13				
14				
15				
16	2012	Lake County in IL	\$ 54,866	408-110
17		(Hawthorn Woods 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	<u>53,996</u>	In Base Rates	<u>53,996</u>	408	-	N/A
6						\$ 129,627		\$ 129,627			
7											
8											
9											
10											
11	2010	Franchise Tax	State of Illinois	0.001	Illinois Capital	45,046	0	45,046	408	-	N/A
12		Franchise Tax	Village of Philo	0.06	Revenue	27,861	In Base Rates	27,861	408	-	N/A
13		Franchise Tax	Village of Aroma Park	0.01	Revenue	1,050	In Base Rates	1,050	408	-	N/A
14		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	932	In Base Rates	932	408	-	N/A
15		Franchise Tax	City of Kankakee	0.01	Revenue	<u>54,984</u>	In Base Rates	<u>54,984</u>	408	-	N/A
16						\$ 129,873		\$ 129,873			
17											
18											
19											
20											
21	2011	Franchise Tax	State of Illinois	0.001	Illinois Capital	46,000	0	46,000	408	-	N/A
22		Franchise Tax	Village of Philo	0.06	Revenue	30,810	In Base Rates	30,810	408	-	N/A
23		Franchise Tax	Village of Aroma Park	0.01	Revenue	6,174	In Base Rates	6,174	408	-	N/A
24		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	903	In Base Rates	903	408	-	N/A
25		Franchise Tax	City of Kankakee	0.01	Revenue	<u>62,557</u>	In Base Rates	<u>62,557</u>	408	-	N/A
26						\$ 146,444		\$ 146,444			
27											
28											
29											
30											
31	2012	Franchise Tax	State of Illinois	0.001	Illinois Capital	47,380	0	47,380	408	-	N/A
32		Franchise Tax	Village of Philo	0.06	Revenue	31,735	In Base Rates	31,735	408	-	N/A
33		Franchise Tax	Village of Aroma Park	0.01	Revenue	6,359	In Base Rates	6,359	408	-	N/A
34		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	930	In Base Rates	930	408	-	N/A
35		Franchise Tax	City of Kankakee	0.01	Revenue	<u>64,434</u>	In Base Rates	<u>64,434</u>	408	-	N/A
36						\$ 150,838		\$ 150,838			

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

**Local Taxes, Municipal Taxes, and Franchise Taxes - Hawthorn Woods Sewer Division**

Line	Year (A)	Description and Location of Tax (B)	Taxing Authority (C)	Effective Tax Rate (D)	Basis (E)	Total Tax Assessed (F)	Amt. Passed to Customers (G)	Amount Charged to Op. Expenses (H)	ICC Account (I)	Foregone Discounts, Coll./acct Fees (J)	Explanation of Column J (K)
1	2009	Franchise Tax	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 - Hawthorn Woods Sewer Division

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

Line	Reconciliation Items (A)	Amount (B)
1	Property Taxes on C-19 page 2	\$ 54,866
2	Franchise Taxes on C-20 page 2	-
3		-
4	Total	<u>54,866</u>
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	4,917
8	Invested Capital Tax on C-18	17,254
9	Misc. Other Tax on C-18	-
10		
11		
12		
13		
14		
15		
16		<u>-</u>
17		
18	Sub-Total	77,037
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	<u>\$ 77,037</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	Telephone	\$ 207,277	\$ 2,719	NONE
2			Postage	27,068	124	
3			Dues	70,328	247	
4			Charitable Contributions	68,474	618	
5			Intra Co. Clearing (Admin. Alloc.)	-	9,163	
6				-	-	
7			Bank and Trustee Fees	54,755	-	
8			Capitalized Benefits	(952,992)	(8,201)	
9			Miscellaneous Other	117,358	7,540	
10		Total:	\$ (407,732)	\$ 12,210		
11						
12						
13	2011	Projected	Telephone	\$ 201,240		
14			Postage	30,120		
15			Dues	68,280		
16			Charitable Contributions	66,480		
17			Intra Co. Clearing (Admin. Alloc.)	-		
18				-		
19			Bank and Trustee Fees	53,160		
20			Capitalized Benefits	(925,236)		
21			Miscellaneous Other	104,230		
22		Total:	\$ (401,726)			
23						
24						
25	2010	Projected	Telephone	\$ 195,004		
26			Postage	24,497		
27			Dues	72,017		
28			Charitable Contributions	63,697		
29			Intra Co. Clearing (Admin. Alloc.)	8,800		
30				-		
31			Bank and Trustee Fees	53,851		
32			Capitalized Benefits	(1,122,251)		
33			Miscellaneous Other	5,248		
34		Total:	\$ (699,137)			
35						
36						
37	2009		Telephone	\$ 216,088		
38			Postage	24,043		
39			Dues	60,826		
40			Charitable Contributions	55,198		
41			Intra Co. Clearing (Admin. Alloc.)	-		
42				-		
43			Bank and Trustee Fees	27,710		
44			Capitalized Benefits	(1,130,683)		
45			Miscellaneous Other	45,584		
46		Total:	\$ (701,234)			

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

**Cost Savings Programs - Total Company**

Line	Title (A)	Description (B)	Date of Implementation (C)	Initial Implementation Start-up Costs (D)	Costs to be Incurred-2010 (E)	Costs to be Incurred-2011 (F)	Costs to be Incurred-2012 (G)	Savings to be Incurred-2010 (H)	Savings to be Incurred-2011 (I)	Savings to be Incurred-2012 (J)
1		NONE OF THE TYPE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		DESCRIBED								
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										

Applicable only if costs proposed to be recorded in test year.

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

**Miscellaneous Operating Revenue - Total Company**

Line	ICC Acct # (A)	Account Description (B)	2009 (C)	Proj. 2010 (D)	Proj. 2011 (E)	Proj. 2012 (F)
1	471	Late Payment Fees	\$ 136,151	\$ 170,553	\$ 163,320	\$ 164,886
2						
3	471	Misc. Service Revenues	172,972	137,213	138,960	140,258
4	471	QIPS Revenue	903,682	1,239,540	677,809	544,727
5	472	Rents from Water Property	23,310	24,225	36,900	36,900
6						
7	474/536	Other Water & Sewer Revenues	200,298	188,831	213,004	214,995
8						
9	466/524	Other Systems Revenues	786,301	725,332	741,097	749,290
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	\$ 2,222,713	\$ 2,485,693	\$ 1,971,091	\$ 1,851,056

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

**Miscellaneous Operating Revenue - Hawthorn Woods Sewer Division**

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	474	509	480	507
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	\$ 474	\$ 509	\$ 480	\$ 507

### Legal Expense and Reserves - Total Company

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

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

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

### Legal Expense and Reserves - Hawthorn Woods Sewer Division

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

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

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

Period Reported: 2012

**Add-On Taxes**

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

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

### Amortization of Deferred Charges - Total Company

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

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

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

### Amortization of Deferred Charges - Hawthorn Woods Sewer Division

Line	Description (A)	Time Period Charges Recorded (B)	Amortization Period (C)	Authorizing ICC Docket #s (D)	Balance at 1/1/2009 (E)	Balance at 12/31/2009 (F)
1					\$ -	\$ -
2	Rate Case				-	-
3	Intake Cleaning	N/A	N/A	None	-	-
4	Total				\$ -	\$ -
5						
6						
7						
8		Balance at	Balance at	Balance at		
9		12/31/2010	12/31/2011	12/31/2012		
10		(G)	(H)	(I)		
11		\$ -	\$ -	\$ -		
12	Rate Case	555	11,103	11,103		
13	Intake Cleaning	-	-	-		
14	Total	\$ 555	\$ 11,103	\$ 11,103		
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 Hawthorn Woods Sewer Division
2		
3		
4		
5	Beginning Date:	N/A

Period Reported: 2012

### Non-Utility Operations

<u>Line</u>	<u>Description:</u>	<u>Beginning Date:</u>
1	N/A for Hawthorn Woods Sewer Division	N/A