

Aqua Illinois, Inc.

University Park 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	\$ 2,715,664	\$ -	\$ 2,715,664	\$ 541,017	\$ 3,256,681
2							
3	600 - 675 Oper. and Maint. Expense	19,376,781	921,843	14,452	936,295	7,259	943,554
4	403 Depreciation Expense	8,610,420	458,020	252,309	710,329		710,329
5	406 Amort. of Util Plant Acq. Ad	(45,062)	4,749	-	4,749		4,749
6	407 Amortization Expense	260,276	-	-	-		-
7	408.1 Taxes Other Than Income	3,033,071	126,476	-	126,476		126,476
8	409.1 Income Taxes:						
9	- Federal	3,537,830	299,899	(113,586)	186,313	169,068	355,381
10	- State	805,025	67,718	(11,839)	55,879	50,707	106,586
11	412 Amortization of I. T. C.	(74,452)	(1,872)	-	(1,872)		(1,872)
12	Total Operating Expenses	35,503,888	1,876,833	141,337	2,018,170	227,034	2,245,204
13							
14	Utility Operating Income	\$ 11,081,131	\$ 838,831	\$ (141,337)	\$ 697,494	\$ 313,983	\$ 1,011,477
15							
16	Rate Base	\$ 160,236,984	\$ 11,390,329	\$ (35,855)	\$ 11,354,475	\$ -	\$ 11,354,475
17							
18	Rate of Return	6.92%	7.36%		6.14%		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 Adjustments	Total Utility Proposed Adjustments	Associated Income Taxes		Net Operating Income	Supporting Schedule
				(C-1, Col. F)		State	Federal		
1	521-544	Operating Revenues	\$ -	\$ 541,017	\$ 541,017	\$ (39,494)	\$ (175,533)	\$ 325,990	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	14,452	-	14,452	(1,055)	(4,689)	(8,708)	C - 2.2
18	770	Bad Debt Expense	-	7,259	7,259	(530)	(2,355)	(4,374)	C - 2.3
19	775	Miscellaneous Expense	-	-	-	-	-	-	
20		SUB-TOTAL O&M	14,452	7,259	21,712	(1,585)	(7,044)	(13,082)	
21	403	Depreciation	252,309	-	252,309	(18,419)	(81,862)	(152,029)	C - 2.4
24	408	Taxes Other Than Income	-	-	-	-	-	-	
25		TOTAL EXPENSES (Excluding Income Tax)	266,762	7,259	274,021	(20,004)	(88,906)	(165,111)	
26									
27	409 - 411	Income Taxes - Federal	(113,586)	169,068	55,482	-	(86,627)	31,145	C - 2.5
28	409 - 411	State	(11,839)	50,707	38,868	(19,491)	-	(19,377)	C - 2.5
29									
31		Net Operating income	\$ (141,337)	\$ 313,983	\$ 172,646	\$ -	\$ -	\$ 172,646	

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	\$ 1,035,052	\$ 207,064	\$ 1,242,116
2				
3	Metered Commercial	498,742	99,774	598,516
4				
5	Metered Industrial	198,527	39,716	238,243
6				
7	Multiple Family Dwellings	324,256	64,868	389,124
8				
9	Sales to Other Utilities	647,804	129,595	777,399
10	Sub-total - Tariff Revenues	\$ 2,704,381	\$ 541,017	\$ 3,245,398
11				
12				
13				
14				
15	Other Revenue	11,283	-	11,283
16				
17		-	-	-
18				
19	TOTAL	\$ 2,715,664	\$ 541,017	\$ 3,256,681

Period Reported: 2012

Detailed Adjustments to Operating Income

<u>Operating Revenues</u>				
<u>Line</u>	<u>Rate Classification (A)</u>	<u>UNADJUSTED PRESENT RATES (B)</u>	<u>ADJUSTMENT TO PRESENT (C)</u>	<u>ADJUSTED PRESENT RATES (To C-2.1 p1) (D)</u>
1	Residential	\$ 1,035,052		\$ 1,035,052
2				
3	Commercial	498,742		498,742
4				
5	Industrial	198,527		198,527
6				
7	Multiple Family Dwellings	324,256		324,256
8				
9	Sales to Other Utilities	<u>647,804</u>		<u>647,804</u>
10				
11	Total:	2,704,381	-	2,704,381
12				
13				
14		-	-	-
15				
16		<u>-</u>		<u>-</u>
17				
18		-	-	-
19				
20				
21	<u>Other Revenue</u>			
22	Guaranteed Revenues	-		-
23	Sale of Sludge	-		-
24	Rents from Wastewater Property	-		-
25	Other Wastewater Revenues	<u>11,283</u>		<u>11,283</u>
26				
27	Total Other:	11,283	-	11,283
28				
29				
30	TOTAL	\$ 2,715,664	\$ -	\$ 2,715,664

Period Reported: 2012

Detailed Adjustments to Operating Income

Line

1	Regulatory Commission Expense Amortization - Account 766	
2		
3	An adjustment is made to reflect a four year amortization of rate case expense. The amount shown	
4	below represents costs for the University Park Sewer Division (see also Schedule C - 10 & C - 10.1).	
5		
6		
7		
8		
9	Outside Consultants / Witnesses	\$ 18,870
10		
11	Outside Legal Services	11,664
12		
13	Other Expenses	<u>27,276</u>
14		
15	Sub-total	\$ 57,810
16		
17	Amortization of Prior Rate Case Expense	
18		<u>-</u>
19		
20	Total Rate Case Cost to be Amortized	\$ 57,810
21		
22		
23	Amortization Period (4 Years)	<u>4</u>
24		
25		
26	Pro Forma Annual Rate Case Amortization Expense	\$ 14,452
27		
28		
29	2012 Forecast	<u>0</u>
30		
31		
32		
33	Pro Forma Adjustment	<u>\$ 14,452</u> (WP-C1, line 17)

Period Reported: 2012

Detailed Adjustments to Operating Income

<u>Line</u>		
1	<u>Bad Debt Expense</u>	
2		
3	Bad debt expense is adjusted based upon pro forma revenues at present and proposed rates.	
4		
5		
6	Adjustment at Present Rates:	
7		
8		
9	Unadjusted Jurisdictional Balance at Present Rates	\$ 2,715,664
10	Pro Forma Revenues at Present Rates	\$ 2,715,664
11	Percentage Increase	0.00%
12		
13		
14	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$ 36,438
15	% Metered Revenue Increase from Above	<u>0.00%</u>
16	Pro Forma Bad Debt Expense at Present Rates	\$ 36,438
17	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	<u>\$ 36,438</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	\$ 2,715,664
25	Pro Forma Revenue at Proposed Rates	\$ 3,256,681
26	Percentage Increase	19.92%
27		
28		
29	Pro Forma Bad Debt Expense at Present Rates	\$ 36,438
30	% Revenue Increase from Above	<u>19.92%</u>
31	Pro Forma Bad Debt Expense at Proposed Rates	\$ 43,698
32	Pro Forma Bad Debt Expense at Present Rates	<u>36,438</u>
33		
34		
35	Pro Forma Proposed Adjustment	<u>\$ 7,259</u> (WP-C1, line 18)

Period Reported: 2012

Detailed Adjustments to Operating Income

Line

Depreciation Expense

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

Account Number	Account Description	Unadjusted Depreciable Plant Investment (B - 4) (C)	Pro Forma Retirements (B-4) (D)	Pro Forma Reclasses (B-4) (E)	Adjusted Depreciable Plant Investment (C + D + E) (F)	Accrual Rate (G)	Adjusted Test Year Depreciation Expense (F x G) (H)	Unadjusted Test Year Depreciation Expense (C - 12 p1) (I)	Depreciation Expense Adjustment (H - I) (J)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Collection Plant								
3542	Structures and Improvements	\$ 813	\$ -	\$ -	\$ 813	3.57%	\$ 22	\$ 17	\$ 5
3600	Collection Sewers - Force	516,183	-	-	516,183	1.89%	9,756	5,884	3,871
3610	Collection Sewers - Gravity	156,831	-	-	156,831	1.89%	2,964	1,788	1,176
3630	Service to Customers	743,290	-	-	743,290	3.78%	28,096	16,575	11,521
3640	Flow Measuring Devices	140,863	-	-	140,863	2.86%	4,029	3,522	507
3650	Flow Measuring Installations	2,923	-	-	2,923	3.33%	97	73	24
	Pumping Plant								
3543	Structures and Improvements	6,706	-	-	6,706	3.33%	223	188	36
3700	Receiving Wells	287,810	-	-	287,810	3.33%	9,584	11,685	(2,101)
3713	Pumping Equipment	3,501,285	-	-	3,501,285	3.13%	109,590	73,527	36,063
	Treatment Plant								
3544	Structures and Improvements	7,585,188	-	-	7,585,188	3.57%	270,791	212,385	58,406
3804	Treatment & Disposal Equip.	4,820,871	-	-	4,820,871	3.57%	172,105	67,974	104,131
3814	Plant Sewers	-	-	-	-	3.33%	-	-	-
3892	Coll. - Other Plant & Misc. Equip.	-	-	-	-	1.89%	-	-	-
3894	Other Plant & Misc. Equip.	-	-	-	-	3.33%	-	-	-
3554	Power Generation Equipment	2,617	-	-	2,617	3.33%	87	30	57
3820	Outfall Sewers	-	-	-	-	3.33%	-	-	-
	General Plant								
3540	Structures and Improvements	366,590	-	-	366,590	4.00%	14,664	10,265	4,399
3940	Laboratory Equipment	2,580	-	-	2,580	5.00%	129	361	(232)
3900	Office Furniture	15,721	-	-	15,721	4.74%	745	550	195
3900	Personal Computers	-	-	-	-	12.50%	-	-	-
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	45,629	-	-	45,629	5.00%	2,281	3,554	(1,273)
3960	Communication Equipment	195,613	-	-	195,613	12.50%	24,452	22,965	1,487
3970	Miscellaneous Equipment	46,314	-	-	46,314	5.56%	2,575	732	1,843
3910	Transportation Equipment	133,769	-	-	133,769	10.77%	14,407	1,204	13,203
3930	Tools, Shop and Garage Equip.	41,637	-	-	41,637	7.31%	3,044	2,074	970
3980	Other Tangible Plant	23,424	-	-	23,424	3.33%	780	1,640	(860)
	Subtotal:	\$ 18,636,455	\$ -	\$ -	\$ 18,636,455		\$ 670,422	\$ 436,993	\$ 233,428
	Add: Corporate Depreciation						39,907	-	-
	Other Adjustments / Timing etc.						-	(18,881)	18,881
	TOTAL:	\$ 18,636,455	\$ -	\$ -	\$ 18,636,455		\$ 710,329	\$ 458,020	\$ 252,309

* 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	\$ 299,899	\$ (113,586)	\$ 186,313	\$ 169,068	\$ 355,381	(WP-C1, line 28)
State Income Tax	\$ 67,718	\$ (11,839)	\$ 55,879	\$ 50,707	\$ 106,586	(WP-C1, line 29)

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

Sales Statistics - Total Company

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

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	2005	2005 (mg)	2006	2006 (mg)	2007	2007 (mg)	2008	2008 (mg)
		Revenues (B)	Sales Volume (C)	Revenues (D)	Sales Volume (E)	Revenues (F)	Sales Volume (G)	Revenues (H)	Sales Volume (I)
1	Residential	\$21,304,570	2,923.0	\$22,711,116	2,850.7	\$26,649,895	3,197.3	\$24,508,861	2,979.4
2	Commercial	5,242,341	1,288.3	5,108,189	1,335.7	5,603,970	1,348.3	5,542,563	1,372.1
3	Industrial	3,182,588	1,687.7	3,206,754	1,627.7	3,633,160	1,670.5	3,640,846	1,696.8
4	Multiple Family Dwellings	663,422	67.5	668,881	63.9	272,361	60.1	128,242	65.2
5	Sales to Other Utilities	587,761	182.3	615,936	219.6	583,315	212.2	709,778	210.9
6	Public Fire Protection	1,974,093		2,073,743		2,712,670		3,330,988	
7	Private Fire Protection	189,137		231,415		197,961		173,309	
8	All Other Operating Revenue	<u>1,293,640</u>	<u>-</u>	<u>2,153,009</u>	<u>-</u>	<u>1,689,060</u>	<u>-</u>	<u>2,061,100</u>	<u>-</u>
9									
10	Total:	\$34,437,552	6,148.8	\$36,769,043	6,097.6	\$41,342,392	6,488.4	\$40,095,687	6,324.4
11									
12									
13									
14									

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

Sales Statistics - University Park 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	\$ 1,014,997	-	\$ 1,078,658	-	\$ 1,409,667	-	\$ 1,406,666	-
2	Commercial - Metered	596,509	-	450,221	-	343,328	-	703,881	-
3	Industrial - Metered	165,445	-	191,699	-	204,554	-	185,987	-
4	Multiple Family Dwellings	295,587	-	323,221	-	100,536	-	-	-
5	Sales to Other Utilities	417,035	N/A	545,360	N/A	462,724	N/A	542,377	N/A
6		-	-	-	-	-	-	-	-
7		-	-	-	-	-	-	-	-
8	All Other Operating Revenue	1,440	-	720	-	8,793	-	16,334	-
9									
10	Total:	\$ 2,491,013	-	\$ 2,589,879	-	\$ 2,529,603	-	\$ 2,855,246	-

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	\$ 1,197,601	-	\$ 974,330	-	\$ 1,005,617	-	\$ 1,035,052	-
20	Commercial - Metered	552,114	-	498,742	-	498,742	-	498,742	-
21	Industrial - Metered	147,420	-	198,527	-	198,527	-	198,527	-
22	Multiple Family Dwellings	145,578	-	324,256	-	324,256	-	324,256	-
23	Sales to Other Utilities	668,309	N/A	647,804	N/A	647,804	N/A	647,804	N/A
24		-	-	-	-	-	-	-	-
25		-	-	-	-	-	-	-	-
26	All Other Operating Revenue	5,314	-	13,797	-	11,160	-	11,283	-
27									
28	Total:	\$ 2,716,337	-	\$ 2,657,456	-	\$ 2,686,106	-	\$ 2,715,664	-

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

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

Line	Account # (A) *	Account Description (B)	Direct PR (C)	Non-Payroll (D)	2010 Total (E)	Direct PR (F)	Non-Payroll (G)	2011 Total (H)	Direct PR (I)	Non-Payroll (J)	2012 Total (K)
1	460-474	Total Operating Revenues		\$41,647,081	\$41,647,081		\$ 45,583,390	\$ 45,583,390		\$ 46,585,019	\$ 46,585,019
2	701	Salaries & Wages, Employees	4,658,679		4,658,679	4,886,165		4,886,165	5,081,611		5,081,611
3	703	Salaries & Wages, Officers	252,396		252,396	280,830		280,830	292,064		292,064
4	704	Employee Pensions & Benefits		2,076,678	2,076,678		2,412,914	2,412,914		2,485,302	2,485,302
5	715	Purchased Power & Fuel for Power Prod.		2,287,060	2,287,060		2,365,095	2,365,095		2,392,536	2,392,536
6	718	Chemicals		1,207,752	1,207,752		1,180,215	1,180,215		1,215,621	1,215,621
7	720	Materials & Supplies		368,304	368,304		488,640	488,640		503,299	503,299
8	631	Contractual Services - Engineering		10,343	10,343		6,000	6,000		6,180	6,180
9	732	Contractual Services - Accounting		89,521	89,521		96,834	96,834		99,739	99,739
10	733	Contractual Services - Legal		73,907	73,907		108,200	108,200		111,446	111,446
11	734	Contractual Services - Management		1,437,600	1,437,600		1,562,399	1,562,399		1,718,638	1,718,638
12	735 & 736	Contractual Services - Other		3,440,858	3,440,858		3,644,905	3,644,905		3,746,694	3,746,694
13	741 - 742	Lease Expense		49,546	49,546		59,580	59,580		61,367	61,367
14	750	Transportation Expense		465,547	465,547		600,568	600,568		625,185	625,185
15	756 - 759	Insurance Expense		561,463	561,463		633,120	633,120		652,499	652,499
16	766 & 767	Regulatory Commission Exp. Amortization		226,243	226,243		221,534	221,534		188,515	188,515
17	770	Bad Debt Expense		544,131	544,131		592,743	592,743		603,815	603,815
18	775	Miscellaneous Expense		(699,137)	(699,137)		(401,726)	(401,726)		(407,732)	(407,732)
19		O & M Expenses	4,911,075	12,139,817	17,050,891	5,166,995	13,571,020	18,738,015	5,373,675	14,003,106	19,376,781
20	403	Depreciation Expense		7,696,522	7,696,522		8,256,583	8,256,583		8,610,420	8,610,420
21	406	Amortization of Utility Plant Acquisition Adjust.		(45,062)	(45,062)		(45,062)	(45,062)		(45,062)	(45,062)
22	407	Amortization Expense		292,661	292,661		259,307	259,307		260,276	260,276
23	408	Taxes Other Than Income		2,828,651	2,828,651		2,944,729	2,944,729		3,033,071	3,033,071
24	409	Income Taxes - Current Federal		3,162,267	3,162,267		3,552,185	3,552,185		3,537,830	3,537,830
25	409	Income Taxes - Current State		717,872	717,872		808,582	808,582		805,025	805,025
26	410	Deferred Federal Income Taxes		-	-		-	-		-	-
27	410	Deferred State Income Taxes		-	-		-	-		-	-
28	411	Provision for Deferred Income Taxes - Credit		-	-		-	-		-	-
29	412	Amortization of I. T. C. - Federal		(51,904)	(51,904)		(51,840)	(51,840)		(51,840)	(51,840)
30	412	Amortization of I. T. C. - State		(20,944)	(20,944)		(22,612)	(22,612)		(22,612)	(22,612)
31		Utility Operating Expenses	\$ 4,911,075	\$26,719,880	\$31,630,955	\$ 5,166,995	\$ 29,272,892	\$ 34,439,887	\$ 5,373,675	\$ 30,130,214	\$ 35,503,888
32		Utility Operating Income	\$(4,911,075)	\$14,927,200	\$10,016,125	\$(5,166,995)	\$ 16,310,497	\$ 11,143,502	\$(5,373,675)	\$ 16,454,806	\$ 11,081,131
33	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34		Total Utility Operating Income	\$(4,911,075)	\$14,927,200	\$10,016,125	\$(5,166,995)	\$ 16,310,497	\$ 11,143,502	\$(5,373,675)	\$ 16,454,806	\$ 11,081,131
35		<u>Other Income and Deductions:</u>									
36	419	Interest and Dividend Income		2,124	2,124		2,400	2,400		2,400	2,400
37	420	Allowance for Funds Used During Construction		186,019	186,019		-	-		-	-
38	421	Non-Utility Income		889,072	889,072		860,823	860,823		860,823	860,823
39	426	Miscellaneous Non-Utility Expenses		(225,180)	(225,180)		(211,679)	(211,679)		(216,049)	(216,049)
40	409	Non-Operating Income Taxes		-	-		-	-		-	-
41	412	Amortization of Pre-1971 I. T. C.		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ 852,035	\$ 852,035		\$ 651,544	\$ 651,544		\$ 647,174	\$ 647,174
43		<u>Debt Expense:</u>									
44	427	Interest Expense		4,688,152	4,688,152		4,751,442	4,751,442		4,715,515	4,715,515
45	428	Amortization of Debt Discount and Expense		189,887	189,887		189,488	189,488		189,488	189,488
46	429	Amortization of Premium on Debt		43,338	43,338		43,246	43,246		43,246	43,246
47		Total Debt Expense		\$ 4,921,376	\$ 4,921,376		\$ 4,984,176	\$ 4,984,176		\$ 4,948,249	\$ 4,948,249
48		NET INCOME	\$(4,911,075)	\$10,857,858	\$ 5,946,784	\$(5,166,995)	\$ 11,977,865	\$ 6,810,870	\$(5,373,675)	\$ 12,153,730	\$ 6,780,055

* This exhibit includes Sewer Accounts as well.

Period Reported: 2007 - 2009

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

Line	Account # (A) *	Account Description (B)	Direct PR (C)	Non-Payroll (D)	2007 Total (E)	Direct PR (F)	Non-Payroll (G)	2008 Total (H)	Direct PR (I)	Non-Payroll (J)	2009 Total (K)
1	480-474	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 - University Park 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		\$ 2,657,458	\$ 2,657,458		\$ 2,686,106	\$ 2,686,106		\$ 2,715,664	\$ 2,715,664
2	701	Salaries & Wages, Employees	179,026		179,026	166,305		166,305	172,957		172,957
3	703	Salaries & Wages, Officers	7,846		7,846	12,905		12,905	13,421		13,421
4	704	Employee Pensions & Benefits		74,486	74,486		103,338	103,338		106,438	106,438
5	715	Purchased Power & Fuel for Power Prod.		287,493	287,493		288,423	288,423		291,597	291,597
6	718	Chemicals		250	250		1,000	1,000		1,030	1,030
7	720	Materials & Supplies		12,665	12,665		14,160	14,160		14,585	14,585
8	631	Contractual Services - Engineering		1,791	1,791		1,320	1,320		1,360	1,360
9	732	Contractual Services - Accounting		2,660	2,660		3,544	3,544		3,650	3,650
10	733	Contractual Services - Legal		20,758	20,758		12,000	12,000		12,360	12,360
11	734	Contractual Services - Management		41,139	41,139		43,502	43,502		47,852	47,852
12	735 & 736	Contractual Services - Other		271,840	271,840		274,468	274,468		276,654	276,654
13	741 - 742	Lease Expense		597	597		480	480		494	494
14	750	Transportation Expense		24,562	24,562		27,502	27,502		28,327	28,327
15	756 - 759	Insurance Expense		30,029	30,029		34,458	34,458		35,491	35,491
16	766 & 767	Regulatory Commission Exp. Amortization		-	-		-	-		-	-
17	770	Bad Debt Expense		37,520	37,520		35,813	35,813		36,438	36,438
18	775	Miscellaneous Expense		(163,899)	(163,899)		(120,435)	(120,435)		(120,813)	(120,813)
19		O & M Expenses	186,872	641,893	828,765	179,210	719,573	898,783	186,378	735,464	921,843
20	403	Depreciation Expense		405,084	405,084		479,647	479,647		458,020	458,020
21	406	Amortization of Utility Plant Acquisition Adjust.		4,749	4,749		4,749	4,749		4,749	4,749
22	407	Amortization Expense		-	-		-	-		-	-
23	408	Taxes Other Than Income		115,999	115,999		122,792	122,792		126,476	126,476
24	409	Income Taxes - Current Federal		340,333	340,333		291,248	291,248		299,899	299,899
25	409	Income Taxes - Current State		76,791	76,791		65,789	65,789		67,718	67,718
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		(1,872)	(1,872)		(1,872)	(1,872)		(1,872)	(1,872)
30	412	Amortization of I. T. C. - State		-	-		-	-		-	-
31		Utility Operating Expenses	\$ 186,872	\$ 1,582,976	\$ 1,769,848	\$ 179,210	\$ 1,681,926	\$ 1,861,136	\$ 186,378	\$ 1,690,455	\$ 1,876,833
32		Utility Operating Income	\$ (186,872)	\$ 1,074,480	\$ 887,608	\$ (179,210)	\$ 1,004,180	\$ 824,970	\$ (186,378)	\$ 1,025,209	\$ 838,831
34	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
35		Total Utility Operating Income	\$ (186,872)	\$ 1,074,480	\$ 887,608	\$ (179,210)	\$ 1,004,180	\$ 824,970	\$ (186,378)	\$ 1,025,209	\$ 838,831
36		<u>Other Income and Deductions:</u>									
37	419	Interest and Dividend Income		-	-		-	-		-	-
38	420	Allowance for Funds Used During Construction		16,279	16,279		-	-		-	-
39	421	Non-Utility Income		-	-		-	-		-	-
40	426	Miscellaneous Non-Utility Expenses		(1,388)	(1,388)		(2,331)	(2,331)		(2,331)	(2,331)
41	409	Non-Operating Income Taxes		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ 14,890	\$ 14,890	\$ -	\$ (2,331)	\$ (2,331)	\$ -	\$ (2,331)	\$ (2,331)
43											
44											
45		<u>Debt Expense:</u>									
46	427	Interest Expense		254,188	254,188		259,426	259,426		257,431	257,431
47	428	Amortization of Debt Discount and Expense		13,859	13,859		13,975	13,975		13,975	13,975
48	429	Amortization of Premium on Debt		3,163	3,163		3,189	3,189		3,189	3,189
49		Total Debt Expense		\$ 271,209	\$ 271,209	\$ -	\$ 276,590	\$ 276,590	\$ -	\$ 274,595	\$ 274,595
50											
51											
52		NET INCOME (LOSS)	\$ (186,872)	\$ 818,161	\$ 631,289	\$ (179,210)	\$ 725,258	\$ 546,048	\$ (186,378)	\$ 748,283	\$ 561,905

Period Reported: 2007 - 2009

Comparative Operating Income Statements for Prior Years and the Test Year - University Park 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		\$ 2,529,603	\$ 2,529,603		\$ 2,855,246	\$ 2,855,246		\$ 2,716,337	\$ 2,716,337
2	701	Salaries & Wages, Employees	166,900		166,900	179,946		179,946	195,708		195,708
3	703	Salaries & Wages, Officers	9,775		9,775	5,368		5,368	7,457		7,457
4	704	Employee Pensions & Benefits		47,260	47,260		44,700	44,700		69,699	69,699
5	715	Purchased Power & Fuel for Power Prod.		216,542	216,542		248,986	248,986		275,747	275,747
6	718	Chemicals		1,553	1,553		963	963		-	-
7	720	Materials & Supplies		15,432	15,432		13,819	13,819		14,213	14,213
8	631	Contractual Services - Engineering		3,505	3,505		2,172	2,172		983	983
9	732	Contractual Services - Accounting		4,062	4,062		3,447	3,447		2,689	2,689
10	733	Contractual Services - Legal		28,219	28,219		252,457	252,457		(118,708)	(118,708)
11	734	Contractual Services - Management		41,455	41,455		32,257	32,257		32,222	32,222
12	735 & 736	Contractual Services - Other		209,681	209,681		291,032	291,032		220,774	220,774
13	741 - 742	Lease Expense		1,209	1,209		527	527		375	375
14	750	Transportation Expense		21,313	21,313		22,285	22,285		28,605	28,605
15	756 - 759	Insurance Expense		32,412	32,412		20,757	20,757		27,112	27,112
16	766 & 767	Regulatory Commission Exp. Amortization		-	-		-	-		-	-
17	770	Bad Debt Expense		28,306	28,306		101,192	101,192		76,141	76,141
18	775	Miscellaneous Expense		(110,841)	(110,841)		(31,751)	(31,751)		(133,982)	(133,982)
19		O & M Expenses	176,675	540,108	716,782	185,314	1,002,843	1,188,156	203,166	495,872	699,038
20	403	Depreciation Expense		302,120	302,120		311,876	311,876		303,194	303,194
21	406	Amortization of Utility Plant Acquisition Adjust.		4,752	4,752		4,751	4,751		4,749	4,749
22	407	Amortization Expense		-	-		-	-		-	-
23	408	Taxes Other Than Income		91,424	91,424		107,746	107,746		100,625	100,625
24	409	Income Taxes - Current Federal		367,190	367,190		352,872	352,872		455,243	455,243
25	409	Income Taxes - Current State		84,364	84,364		71,396	71,396		102,565	102,565
26	410	Deferred Federal Income Taxes		-	-		0	-		-	-
27	410	Deferred State Income Taxes		-	-		0	-		-	-
28	411	Provision for Deferred Income Taxes - Credit		-	-		0	-		-	-
29	412	Amortization of I. T. C. - Federal		(1,872)	(1,872)		(1,872)	(1,872)		(1,872)	(1,872)
30	412	Amortization of I. T. C. - State		-	-		-	-		-	-
31		Utility Operating Expenses	\$ 176,675	\$ 1,388,086	\$ 1,564,761	\$ 185,314	\$ 1,849,611	\$ 2,034,924	\$ 203,166	\$ 1,460,376	\$ 1,663,542
32											
33		Utility Operating Income	\$ (176,675)	\$ 1,141,517	\$ 964,842	\$ (185,314)	\$ 1,005,635	\$ 820,321	\$ (203,166)	\$ 1,255,961	\$ 1,052,796
34	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
35		Total Utility Operating Income	\$ (176,675)	\$ 1,141,517	\$ 964,842	(185,314)	1,005,635	820,321	(203,166)	1,255,961	1,052,796
36		<u>Other Income and Deductions:</u>									
37	419	Interest and Dividend Income		-	-		-	-		-	-
38	420	Allowance for Funds Used During Construction		-	-		-	-		28,108	28,108
39	421	Non-Utility Income		-	-		20	20		40	40
40	426	Miscellaneous Non-Utility Expenses		(3,468)	(3,468)		(1,334)	(1,334)		(1,006)	(1,006)
41	409	Non-Operating Income Taxes		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ (3,468)	\$ (3,468)	\$ -	\$ (1,314)	\$ (1,314)	\$ -	\$ 27,142	\$ 27,142
43											
44		<u>Debt Expense:</u>									
45											
46	427	Interest Expense		252,833	252,833		253,393	253,393		218,868	218,868
47	428	Amortization of Debt Discount and Expense		11,590	11,590		14,966	14,966		13,412	13,412
48	429	Amortization of Premium on Debt		3,330	3,330		3,386	3,386		3,061	3,061
49		Total Debt Expense		\$ 267,754	\$ 267,754	\$ -	\$ 271,745	\$ 271,745	\$ -	\$ 235,341	\$ 235,341
50											
51											
52		NET INCOME (LOSS)	\$ (176,675)	\$ 870,295	\$ 693,620	\$ (185,314)	\$ 732,576	\$ 547,263	\$ (203,166)	\$ 1,047,763	\$ 844,597

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)	\$ 838,831	\$ 697,494	\$ 1,011,477
2	Less: Synchronized Interest Expense (C - 5.4)	(274,595)	(350,247)	(350,247)
3	Add: Income Taxes - net of ITC Amort.	365,745	240,320	460,095
4	Net Income Before Income Taxes	929,981	587,567	1,121,325
5	Income Tax Calculation:			
6	Net Income Before Income Taxes	929,981	587,567	1,121,325
7	Permanent Differences:			
8	50% Employee Expense	635	635	635
9				
10	Total	635	635	635
11	Timing Differences:			
12	Excess tax Depreciation	(677,352)	(425,043)	(425,043)
13	Pension Expense - FASB 87	-	-	-
14	OPEB Expense - FASB 106	-	-	-
15	Overheads	-	-	-
16	Cost of Removal	-	-	-
17	Intake Cleaning	-	-	-
18	Tank Painting	-	-	-
19	Total	(677,352)	(425,043)	(425,043)
20				
21	TAXABLE INCOME - STATE (Current)	\$ 253,264	\$ 163,160	\$ 696,918
22	INCOME TAXES - STATE			
23	Current	24,060	15,500	66,207
24	Deferred	64,348	40,379	40,379
25	Reconciling adjustment	(20,690)		
26	Total	\$ 67,718	\$ 55,879	\$ 106,586
27				
28	TAXABLE INCOME - FEDERAL (Current)	\$ 229,204	\$ 147,659	\$ 630,710
29	INCOME TAXES - FEDERAL			
30	Current	80,221	51,681	220,749
31	Deferred	214,551	134,632	134,632
32	Reconciling adjustment	5,126		
33	Total	\$ 299,899	\$ 186,313	\$ 355,381
34				

Period Reported: 2009

University Park Federal Income Tax Return

Line

- 1 A) The procedure used to allocate the University Park federal income tax liability is as follows:
2
3 Taxes are calculated on a Stand-Alone Basis.
4
5
6
7 B) The benefits of the University Park filing of the federal income tax return to AQUA ILLINOIS, INC. is as follows:
8
9 There is neither a benefit nor a detriment to AQUA ILLINOIS, INC.
10
11
12
13
14
15 C) The impact of the benefits of filing the University Park federal income tax return on AQUA ILLINOIS, INC.'s books
16 is as follows:
17
18 No Impact.

Period Reported: 2012

Deferred Income Tax Expense

Line	Description (A)	Unadjusted Present Rates (B)	Test Year at Present Rates (C)	Pro Forma Income Taxes (D)
1	Deferred Income Tax Exp. Calculation:			
2				
3	Timing Differences:			
4	Excess tax Depreciation	\$ 677,352	\$ 425,043	\$ 425,043
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>\$ 677,352</u>	<u>\$ 425,043</u>	<u>\$ 425,043</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>\$ (64,348)</u>	<u>\$ (40,379)</u>	<u>\$ (40,379)</u>
16				
17				
18				
19				
20	Total Taxable Basis for Deferred FIT Expense			
21	(Lines 10 + 14)	613,003	384,664	384,664
22				
23	Federal Income Tax Rate:	35.00%	35.00%	35.00%
24				
25	Deferred Fed. Income Tax Expense (line 20 x 22)	<u>\$ (214,551)</u>	<u>\$ (134,632)</u>	<u>\$ (134,632)</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	\$ 1,135,372	\$ 1,135,372	\$ 1,135,372
4	Book Depreciation	<u>458,020</u>	<u>710,329</u>	<u>710,329</u>
5	Tax Depreciation in Excess of Book	677,352	425,043	425,043
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	\$ 677,352	\$ 425,043	\$ 425,043
11				
12	State Income Tax Rate:	9.50%	9.50%	9.50%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	\$ (64,348)	\$ (40,379)	\$ (40,379)
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	613,003	384,664	384,664
19				
20	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
21				
22	Attributable Deferred FIT Expense (line 18 x 20)	\$ (214,551)	\$ (134,632)	\$ (134,632)

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

\$

11,354,475

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

\$

350,247

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	\$ 18,789	\$ -	\$ (1,872)	\$ 16,917
2						
3						
4	255	Unamortized State ITC	-	-	-	-
5						
6						
7		Total	<u>\$ 18,789</u>	<u>\$ -</u>	<u>\$ (1,872)</u>	<u>\$ 16,917</u>

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

Social and Service Club Membership Dues - Total Company

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

Period Reported: 2012

Social and Service Club Membership Dues - University Park Sewer Division

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

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

Industry Association Dues - Total Company

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

Period Reported: 2012

Industry Association Dues - University Park 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		\$ -	Provide support and receive benefit from association with peers. Associations are involved in legislative, technical, educational, finance, tax and other industry - wide affairs.
2					
3					
4					
5					
6					
7		Items Under \$50,000		1,542	
8		Aggregate Nonoperating Items		_____	
9					
10				<u>\$ 1,542</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 - University Park Sewer Division

<u>Line</u>	<u>Account # (A)</u>	<u>Account Description (B)</u>	<u>Payee (C)</u>	<u>Amount (D)</u>	<u>Purpose and Nature of the Organization (E)</u>
1	735 & 736	Contractual Services - Other	Level One / ACO	\$ 26,479	Billing / CSR Services
2	735 & 736	Contractual Services - Other	Stewart Spreading	201,600	Sludge Hauling
3					
4					
5					
6					
7					
8					
9					
10					
11					
12		Items Under \$50,000		65,945	
13					
14		Aggregate Nonoperating Items		-	
15					
16					
17					
18				\$ 294,024	

Charitable Contributions - Total Company

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

Period Reported: 2010

Charitable Contributions - Total Company

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

Period Reported: 2011

Charitable Contributions - Total Company

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

Period Reported: 2012

Charitable Contributions - Total Company

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

Period Reported: 2012

Charitable Contributions - University Park 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)	-	Various
19			Aggregate Nonoperating Items	-	
20		TOTAL		<u>-</u>	
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					

Period Reported: 2012

Demonstration and Selling, Advertising, and Miscellaneous Sales Expense

<u>Line</u>	<u>Account Number</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Test Year</u> <u>Expense</u> <u>(C)</u>	<u>Ratemaking</u> <u>Adjustments</u> <u>(D)</u>	<u>Expense on C-1</u> <u>(E)</u>
1	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 - University Park 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					
2					
3	426-060	Non-Utility Expense	None	\$ 2,331	Civic, Political or Related Contribution
4					
5					
6					
7					
8					
9					
10		Items Under \$1,000		-	
11				<u>\$ 2,331</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	\$ 11,664	\$ 2,916
14	Aqua America, Inc. - Legal	124,800	Hourly at Cost	2,400		127,200	Legal	Overall Legal; Reg. Relations	8,478	2,120
15	Gannett Fleming	39,500		1,200		40,700	Witness	Rate of Return on Equity	2,713	678
16	GPM - David Monie	75,000		1,200		76,200	Witness	COSS/ Rate Design/ E-Sched.	5,079	1,270
17	Guastella Associates	70,000		1,200		71,200	Witness	Depreciation Studies	4,746	1,186
18	London Witte Group	95,000		-		95,000	Audit Plan/Case	Compliance with Sch. G-2	6,332	1,583
19	Aqua America, Inc. - Rate Dept.	210,143	Hourly at Cost	6,000		216,143	Rate Support Etc.	Case Mgt. Assist. & Support	14,407	3,602
20	Other Expenses - Misc.	-		-	65,875	<u>65,875</u>	Miscellaneous	Please see Footnote #2	<u>4,391</u>	<u>1,098</u>
21		\$ 789,443		\$ 12,000	\$ 65,875	\$ 867,318			\$ 57,810	\$ 14,452

- (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:
 University Park Water Division:
 N/A \$0

Period Reported: 2012

Rate Case Expense Comparisons

<u>Line</u>	<u>Categories</u>	<u>Current Case Amount</u>	<u>Approximate Prior Case</u>
1	Outside Consultants / Witnesses	\$ 18,870	\$ -
2	Outside Legal Services	11,664	-
3	Paid Overtime	-	-
4	Other Expenses	<u>27,276</u>	<u>129,000</u>
5			
6			
7	Total Expense	<u>\$ 57,810</u>	<u>\$ 129,000</u>
8			
9			
10			
11	If 20% Difference - Explanation:		
12			
13			
14			
15			
16			
17	UP Sewer benefits from economies of a larger customer base supporting costs of Consolidated filings.		

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

Direct Payroll by Function

Total Company

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

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

Direct Payroll by Function

University Park Sewer Division

<u>Line</u>	<u>Function</u> <u>(A)</u>	<u>2009</u> <u>(B)</u>	<u>Projected</u> <u>2010</u> <u>(C)</u>	<u>Projected</u> <u>2011</u> <u>(D)</u>	<u>Projected</u> <u>2012</u> <u>(E)</u>
1	Collection and Pumping	\$ 24,122	\$ 1,739	\$ -	\$ 27,744
2					
3		-	29,541	26,677	-
4					
5	Treatment and Disposal	119,501	110,018	77,702	80,810
6					
7	Customer Accounts	13,958	1,823	18,186	18,913
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	<u>45,585</u>	<u>43,753</u>	<u>56,645</u>	<u>58,911</u>
12					
13	Total Payroll Charged to O&M Expense	\$ 203,166	\$ 186,872	\$ 179,210	\$ 186,378
14					
15	Total Payroll Charged to Other	-	-	-	-
16	Total Payroll Charged to Construction	<u>63,710</u>	<u>91,939</u>	<u>82,315</u>	<u>84,785</u>
17					
18					
19					
20	TOTAL PAYROLL	\$ 266,876	\$ 278,811	\$ 261,525	\$ 271,163

Number of Employees

Period Reported: 2009

Total Company

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

Number of Employees

Period Reported: 2009

University Park 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	<u>Collection / Pumping</u>					<u>Customer Service</u>				
2	January	1.6	0.0	0.0	1.6	January	0.0	0.0	0.0	0.0
3	February	1.6	0.0	0.0	1.6	February	0.0	0.0	0.0	0.0
4	March	1.6	0.0	0.0	1.6	March	0.0	0.0	0.0	0.0
5	April	1.6	0.0	0.0	1.6	April	0.0	0.0	0.0	0.0
6	May	1.6	0.0	0.0	1.6	May	0.0	0.0	0.0	0.0
7	June	1.6	0.0	0.0	1.6	June	0.0	0.0	0.0	0.0
8	July	1.6	0.0	0.0	1.6	July	0.0	0.0	0.0	0.0
9	August	1.6	0.0	0.0	1.6	August	0.0	0.0	0.0	0.0
10	September	1.6	0.0	0.0	1.6	September	0.0	0.0	0.0	0.0
11	October	1.6	0.0	0.0	1.6	October	0.0	0.0	0.0	0.0
12	November	1.6	0.0	0.0	1.6	November	0.0	0.0	0.0	0.0
13	December	1.6	0.0	0.0	1.6	December	0.0	0.0	0.0	0.0
14										
15										
16										
17										
18	<u>Treatment & Disposal</u>					<u>Administrative & General</u>				
19	January	0.7	0.1	0.1	0.7	January	0.5	0.6	0.3	0.8
20	February	0.7	0.1	0.1	0.7	February	0.5	0.6	0.3	0.8
21	March	0.7	0.1	0.1	0.7	March	0.5	0.6	0.3	0.8
22	April	0.7	0.1	0.1	0.7	April	0.5	0.6	0.3	0.8
23	May	0.7	0.1	0.1	0.7	May	0.5	0.6	0.3	0.8
24	June	0.7	0.1	0.1	0.7	June	0.5	0.6	0.3	0.8
25	July	0.7	0.1	0.1	0.7	July	0.5	0.6	0.3	0.8
26	August	0.7	0.1	0.1	0.7	August	0.5	0.6	0.3	0.8
27	September	0.7	0.1	0.1	0.7	September	0.5	0.6	0.3	0.8
28	October	0.7	0.1	0.1	0.7	October	0.5	0.6	0.3	0.8
29	November	0.7	0.1	0.1	0.7	November	0.5	0.6	0.3	0.8
30	December	0.7	0.1	0.1	0.7	December	0.5	0.6	0.3	0.8

Number of Employees

Period Reported: 2010

Total Company

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
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	Transmission and Distribution					Administrative & General				
19	January	31.8	5.5	2.8	34.6	January	23.0	1.0	0.5	23.5
20	February	31.8	5.5	2.8	34.6	February	23.0	1.0	0.5	23.5
21	March	31.8	5.5	2.8	34.6	March	23.0	1.0	0.5	23.5
22	April	31.8	5.5	2.8	34.6	April	23.0	1.0	0.5	23.5
23	May	31.8	5.5	2.8	34.6	May	23.0	1.0	0.5	23.5
24	June	31.8	5.5	2.8	34.6	June	23.0	1.0	0.5	23.5
25	July	31.8	5.5	2.8	34.6	July	23.0	1.0	0.5	23.5
26	August	31.8	5.5	2.8	34.6	August	23.0	1.0	0.5	23.5
27	September	31.8	5.5	2.8	34.6	September	23.0	1.0	0.5	23.5
28	October	31.8	5.5	2.8	34.6	October	23.0	1.0	0.5	23.5
29	November	31.8	5.5	2.8	34.6	November	23.0	1.0	0.5	23.5
30	December	31.8	5.5	2.8	34.6	December	23.0	1.0	0.5	23.5

Number of Employees

Period Reported: 2010

University Park 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	<u>Collection / Pumping</u>					<u>Customer Service</u>				
2	January	1.4	0.0	0.0	1.4	January	0.0	0.0	0.0	0.0
3	February	1.4	0.0	0.0	1.4	February	0.0	0.0	0.0	0.0
4	March	1.4	0.0	0.0	1.4	March	0.0	0.0	0.0	0.0
5	April	1.4	0.0	0.0	1.4	April	0.0	0.0	0.0	0.0
6	May	1.4	0.0	0.0	1.4	May	0.0	0.0	0.0	0.0
7	June	1.4	0.0	0.0	1.4	June	0.0	0.0	0.0	0.0
8	July	1.4	0.0	0.0	1.4	July	0.0	0.0	0.0	0.0
9	August	1.4	0.0	0.0	1.4	August	0.0	0.0	0.0	0.0
10	September	1.4	0.0	0.0	1.4	September	0.0	0.0	0.0	0.0
11	October	1.4	0.0	0.0	1.4	October	0.0	0.0	0.0	0.0
12	November	1.4	0.0	0.0	1.4	November	0.0	0.0	0.0	0.0
13	December	1.4	0.0	0.0	1.4	December	0.0	0.0	0.0	0.0
14										
15										
16										
17										
18	<u>Treatment & Disposal</u>					<u>Administrative & General</u>				
19	January	0.6	0.1	0.1	0.7	January	0.6	0.4	0.2	0.8
20	February	0.6	0.1	0.1	0.7	February	0.6	0.4	0.2	0.8
21	March	0.6	0.1	0.1	0.7	March	0.6	0.4	0.2	0.8
22	April	0.6	0.1	0.1	0.7	April	0.6	0.4	0.2	0.8
23	May	0.6	0.1	0.1	0.7	May	0.6	0.4	0.2	0.8
24	June	0.6	0.1	0.1	0.7	June	0.6	0.4	0.2	0.8
25	July	0.6	0.1	0.1	0.7	July	0.6	0.4	0.2	0.8
26	August	0.6	0.1	0.1	0.7	August	0.6	0.4	0.2	0.8
27	September	0.6	0.1	0.1	0.7	September	0.6	0.4	0.2	0.8
28	October	0.6	0.1	0.1	0.7	October	0.6	0.4	0.2	0.8
29	November	0.6	0.1	0.1	0.7	November	0.6	0.4	0.2	0.8
30	December	0.6	0.1	0.1	0.7	December	0.6	0.4	0.2	0.8

Number of Employees

Period Reported: 2011

Total Company

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

Number of Employees

Period Reported: 2011

University Park 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	Collection / Pumping					Customer Service				
2	January	0.8	0.0	0.0	0.8	January	0.3	0.0	0.0	0.3
3	February	0.8	0.0	0.0	0.8	February	0.3	0.0	0.0	0.3
4	March	0.8	0.0	0.0	0.8	March	0.3	0.0	0.0	0.3
5	April	0.8	0.0	0.0	0.8	April	0.3	0.0	0.0	0.3
6	May	0.8	0.0	0.0	0.8	May	0.3	0.0	0.0	0.3
7	June	0.8	0.0	0.0	0.8	June	0.3	0.0	0.0	0.3
8	July	0.8	0.0	0.0	0.8	July	0.3	0.0	0.0	0.3
9	August	0.8	0.0	0.0	0.8	August	0.3	0.0	0.0	0.3
10	September	0.8	0.0	0.0	0.8	September	0.3	0.0	0.0	0.3
11	October	0.8	0.0	0.0	0.8	October	0.3	0.0	0.0	0.3
12	November	0.8	0.0	0.0	0.8	November	0.3	0.0	0.0	0.3
13	December	0.8	0.0	0.0	0.8	December	0.3	0.0	0.0	0.3
14										
15										
16										
17										
18	Treatment & Disposal					Administrative & General				
19	January	0.9	0.1	0.1	1.0	January	1.8	0.5	0.3	2.0
20	February	0.9	0.1	0.1	1.0	February	1.8	0.5	0.3	2.0
21	March	0.9	0.1	0.1	1.0	March	1.8	0.5	0.3	2.0
22	April	0.9	0.1	0.1	1.0	April	1.8	0.5	0.3	2.0
23	May	0.9	0.1	0.1	1.0	May	1.8	0.5	0.3	2.0
24	June	0.9	0.1	0.1	1.0	June	1.8	0.5	0.3	2.0
25	July	0.9	0.1	0.1	1.0	July	1.8	0.5	0.3	2.0
26	August	0.9	0.1	0.1	1.0	August	1.8	0.5	0.3	2.0
27	September	0.9	0.1	0.1	1.0	September	1.8	0.5	0.3	2.0
28	October	0.9	0.1	0.1	1.0	October	1.8	0.5	0.3	2.0
29	November	0.9	0.1	0.1	1.0	November	1.8	0.5	0.3	2.0
30	December	0.9	0.1	0.1	1.0	December	1.8	0.5	0.3	2.0

Number of Employees

Period Reported: 2012

Total Company

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

Period Reported: 2012

Number of Employees

University Park 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	<u>Collection / Pumping</u>					<u>Customer Service</u>				
2	January	0.8	0.0	0.0	0.8	January	0.3	0.0	0.0	0.3
3	February	0.8	0.0	0.0	0.8	February	0.3	0.0	0.0	0.3
4	March	0.8	0.0	0.0	0.8	March	0.3	0.0	0.0	0.3
5	April	0.8	0.0	0.0	0.8	April	0.3	0.0	0.0	0.3
6	May	0.8	0.0	0.0	0.8	May	0.3	0.0	0.0	0.3
7	June	0.8	0.0	0.0	0.8	June	0.3	0.0	0.0	0.3
8	July	0.8	0.0	0.0	0.8	July	0.3	0.0	0.0	0.3
9	August	0.8	0.0	0.0	0.8	August	0.3	0.0	0.0	0.3
10	September	0.8	0.0	0.0	0.8	September	0.3	0.0	0.0	0.3
11	October	0.8	0.0	0.0	0.8	October	0.3	0.0	0.0	0.3
12	November	0.8	0.0	0.0	0.8	November	0.3	0.0	0.0	0.3
13	December	0.8	0.0	0.0	0.8	December	0.3	0.0	0.0	0.3
14										
15										
16										
17										
18	<u>Treatment & Disposal</u>					<u>Administrative & General</u>				
19	January	0.9	0.1	0.1	1.0	January	1.8	0.5	0.3	2.0
20	February	0.9	0.1	0.1	1.0	February	1.8	0.5	0.3	2.0
21	March	0.9	0.1	0.1	1.0	March	1.8	0.5	0.3	2.0
22	April	0.9	0.1	0.1	1.0	April	1.8	0.5	0.3	2.0
23	May	0.9	0.1	0.1	1.0	May	1.8	0.5	0.3	2.0
24	June	0.9	0.1	0.1	1.0	June	1.8	0.5	0.3	2.0
25	July	0.9	0.1	0.1	1.0	July	1.8	0.5	0.3	2.0
26	August	0.9	0.1	0.1	1.0	August	1.8	0.5	0.3	2.0
27	September	0.9	0.1	0.1	1.0	September	1.8	0.5	0.3	2.0
28	October	0.9	0.1	0.1	1.0	October	1.8	0.5	0.3	2.0
29	November	0.9	0.1	0.1	1.0	November	1.8	0.5	0.3	2.0
30	December	0.9	0.1	0.1	1.0	December	1.8	0.5	0.3	2.0

Number of Employees

Period Reported: 2009

Total Company

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

Number of Employees

Period Reported: 2009

University Park 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	Collection / Pumping					Customer Service				
2	January	1.6	0.0	0.0	1.6	January	0.0	0.0	0.0	0.0
3	February	1.6	0.0	0.0	1.6	February	0.0	0.0	0.0	0.0
4	March	1.6	0.0	0.0	1.6	March	0.0	0.0	0.0	0.0
5	April	1.6	0.0	0.0	1.6	April	0.0	0.0	0.0	0.0
6	May	1.6	0.0	0.0	1.6	May	0.0	0.0	0.0	0.0
7	June	1.6	0.0	0.0	1.6	June	0.0	0.0	0.0	0.0
8	July	1.6	0.0	0.0	1.6	July	0.0	0.0	0.0	0.0
9	August	1.6	0.0	0.0	1.6	August	0.0	0.0	0.0	0.0
10	September	1.6	0.0	0.0	1.6	September	0.0	0.0	0.0	0.0
11	October	1.6	0.0	0.0	1.6	October	0.0	0.0	0.0	0.0
12	November	1.6	0.0	0.0	1.6	November	0.0	0.0	0.0	0.0
13	December	1.6	0.0	0.0	1.6	December	0.0	0.0	0.0	0.0
14										
15										
16										
17										
18	Treatment & Disposal					Administrative & General				
19	January	0.7	0.1	0.1	0.7	January	0.5	0.64	0.3	0.8
20	February	0.7	0.1	0.1	0.7	February	0.5	0.64	0.3	0.8
21	March	0.7	0.1	0.1	0.7	March	0.5	0.64	0.3	0.8
22	April	0.7	0.1	0.1	0.7	April	0.5	0.64	0.3	0.8
23	May	0.7	0.1	0.1	0.7	May	0.5	0.64	0.3	0.8
24	June	0.7	0.1	0.1	0.7	June	0.5	0.64	0.3	0.8
25	July	0.7	0.1	0.1	0.7	July	0.5	0.64	0.3	0.8
26	August	0.7	0.1	0.1	0.7	August	0.5	0.64	0.3	0.8
27	September	0.7	0.1	0.1	0.7	September	0.5	0.64	0.3	0.8
28	October	0.7	0.1	0.1	0.7	October	0.5	0.64	0.3	0.8
29	November	0.7	0.1	0.1	0.7	November	0.5	0.64	0.3	0.8
30	December	0.7	0.1	0.1	0.7	December	0.5	0.64	0.3	0.8

Number of Employees

Period Reported: 2010

Total Company

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

Number of Employees

Period Reported: 2010

University Park 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	<u>Collection / Pumping</u>					<u>Customer Service</u>				
2	January	1.6	0.0	0.0	1.6	January	0.0	0.0	0.0	0.0
3	February	1.6	0.0	0.0	1.6	February	0.0	0.0	0.0	0.0
4	March	1.6	0.0	0.0	1.6	March	0.0	0.0	0.0	0.0
5	April	1.6	0.0	0.0	1.6	April	0.0	0.0	0.0	0.0
6	May	1.6	0.0	0.0	1.6	May	0.0	0.0	0.0	0.0
7	June	1.6	0.0	0.0	1.6	June	0.0	0.0	0.0	0.0
8	July	1.6	0.0	0.0	1.6	July	0.0	0.0	0.0	0.0
9	August	1.6	0.0	0.0	1.6	August	0.0	0.0	0.0	0.0
10	September	1.6	0.0	0.0	1.6	September	0.0	0.0	0.0	0.0
11	October	1.6	0.0	0.0	1.6	October	0.0	0.0	0.0	0.0
12	November	1.6	0.0	0.0	1.6	November	0.0	0.0	0.0	0.0
13	December	1.6	0.0	0.0	1.6	December	0.0	0.0	0.0	0.0
14										
15										
16										
17										
18	<u>Treatment & Disposal</u>					<u>Administrative & General</u>				
19	January	0.7	0.1	0.1	0.7	January	0.5	0.4	0.2	0.7
20	February	0.7	0.1	0.1	0.7	February	0.5	0.4	0.2	0.7
21	March	0.7	0.1	0.1	0.7	March	0.5	0.4	0.2	0.7
22	April	0.7	0.1	0.1	0.7	April	0.5	0.4	0.2	0.7
23	May	0.7	0.1	0.1	0.7	May	0.5	0.4	0.2	0.7
24	June	0.7	0.1	0.1	0.7	June	0.5	0.4	0.2	0.7
25	July	0.7	0.1	0.1	0.7	July	0.5	0.4	0.2	0.7
26	August	0.7	0.1	0.1	0.7	August	0.5	0.4	0.2	0.7
27	September	0.7	0.1	0.1	0.7	September	0.5	0.4	0.2	0.7
28	October	0.7	0.1	0.1	0.7	October	0.5	0.4	0.2	0.7
29	November	0.7	0.1	0.1	0.7	November	0.5	0.4	0.2	0.7
30	December	0.7	0.1	0.1	0.7	December	0.5	0.4	0.2	0.7

Number of Employees

Period Reported: 2011

Total Company

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

Number of Employees

Period Reported: 2011

University Park 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	Collection / Pumping					Customer Service				
2	January	0.8	0.0	0.0	0.8	January	0.3	0.0	0.0	0.3
3	February	0.8	0.0	0.0	0.8	February	0.3	0.0	0.0	0.3
4	March	0.8	0.0	0.0	0.8	March	0.3	0.0	0.0	0.3
5	April	0.8	0.0	0.0	0.8	April	0.3	0.0	0.0	0.3
6	May	0.8	0.0	0.0	0.8	May	0.3	0.0	0.0	0.3
7	June	0.8	0.0	0.0	0.8	June	0.3	0.0	0.0	0.3
8	July	0.8	0.0	0.0	0.8	July	0.3	0.0	0.0	0.3
9	August	0.8	0.0	0.0	0.8	August	0.3	0.0	0.0	0.3
10	September	0.8	0.0	0.0	0.8	September	0.3	0.0	0.0	0.3
11	October	0.8	0.0	0.0	0.8	October	0.3	0.0	0.0	0.3
12	November	0.8	0.0	0.0	0.8	November	0.3	0.0	0.0	0.3
13	December	0.8	0.0	0.0	0.8	December	0.3	0.0	0.0	0.3
14										
15										
16										
17										
18	Treatment & Disposal					Administrative & General				
19	January	0.9	0.1	0.1	1.0	January	1.8	0.5	0.3	2.0
20	February	0.9	0.1	0.1	1.0	February	1.8	0.5	0.3	2.0
21	March	0.9	0.1	0.1	1.0	March	1.8	0.5	0.3	2.0
22	April	0.9	0.1	0.1	1.0	April	1.8	0.5	0.3	2.0
23	May	0.9	0.1	0.1	1.0	May	1.8	0.5	0.3	2.0
24	June	0.9	0.1	0.1	1.0	June	1.8	0.5	0.3	2.0
25	July	0.9	0.1	0.1	1.0	July	1.8	0.5	0.3	2.0
26	August	0.9	0.1	0.1	1.0	August	1.8	0.5	0.3	2.0
27	September	0.9	0.1	0.1	1.0	September	1.8	0.5	0.3	2.0
28	October	0.9	0.1	0.1	1.0	October	1.8	0.5	0.3	2.0
29	November	0.9	0.1	0.1	1.0	November	1.8	0.5	0.3	2.0
30	December	0.9	0.1	0.1	1.0	December	1.8	0.5	0.3	2.0

Number of Employees

Period Reported: 2012

Total Company

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

Number of Employees

Period Reported: 2012

University Park 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	<u>Collection / Pumping</u>					<u>Customer Service</u>				
2	January	0.8	0.0	0.0	0.8	January	0.3	0.0	0.0	0.3
3	February	0.8	0.0	0.0	0.8	February	0.3	0.0	0.0	0.3
4	March	0.8	0.0	0.0	0.8	March	0.3	0.0	0.0	0.3
5	April	0.8	0.0	0.0	0.8	April	0.3	0.0	0.0	0.3
6	May	0.8	0.0	0.0	0.8	May	0.3	0.0	0.0	0.3
7	June	0.8	0.0	0.0	0.8	June	0.3	0.0	0.0	0.3
8	July	0.8	0.0	0.0	0.8	July	0.3	0.0	0.0	0.3
9	August	0.8	0.0	0.0	0.8	August	0.3	0.0	0.0	0.3
10	September	0.8	0.0	0.0	0.8	September	0.3	0.0	0.0	0.3
11	October	0.8	0.0	0.0	0.8	October	0.3	0.0	0.0	0.3
12	November	0.8	0.0	0.0	0.8	November	0.3	0.0	0.0	0.3
13	December	0.8	0.0	0.0	0.8	December	0.3	0.0	0.0	0.3
14										
15										
16										
17										
18	<u>Treatment & Disposal</u>					<u>Administrative & General</u>				
19	January	0.9	0.1	0.1	1.0	January	1.8	0.5	0.3	2.0
20	February	0.9	0.1	0.1	1.0	February	1.8	0.5	0.3	2.0
21	March	0.9	0.1	0.1	1.0	March	1.8	0.5	0.3	2.0
22	April	0.9	0.1	0.1	1.0	April	1.8	0.5	0.3	2.0
23	May	0.9	0.1	0.1	1.0	May	1.8	0.5	0.3	2.0
24	June	0.9	0.1	0.1	1.0	June	1.8	0.5	0.3	2.0
25	July	0.9	0.1	0.1	1.0	July	1.8	0.5	0.3	2.0
26	August	0.9	0.1	0.1	1.0	August	1.8	0.5	0.3	2.0
27	September	0.9	0.1	0.1	1.0	September	1.8	0.5	0.3	2.0
28	October	0.9	0.1	0.1	1.0	October	1.8	0.5	0.3	2.0
29	November	0.9	0.1	0.1	1.0	November	1.8	0.5	0.3	2.0
30	December	0.9	0.1	0.1	1.0	December	1.8	0.5	0.3	2.0

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

Employee Benefits

Total Company

Line	Description of Employee Benefit (A)	Employee Classification Receiving Benefit (B)	Total Company			Specific Benefit Test Year Information					
			2009 Cost (C)	Projected 2010 Cost (D)	Projected 2011 Cost (E)	Projected 2012 Cost (F)	Amount Capitalized (G)	Percentage Capitalized (H)	Amount Expensed (I)	Percentage Expensed (J)	
1	Pension	All	\$1,082,815	\$ 864,044	\$1,038,977	\$1,070,146	\$ 152,417	14.24%	\$ 917,730	85.76%	
2	FASB 106 Post Retirement	All	25,869	31,137	29,774	30,667	4,368	14.24%	26,299	85.76%	
3	Health, Life & Disability Insurance	All	1,015,005	1,054,026	1,221,267	1,257,905	179,158	14.24%	1,078,747	85.76%	
4	Employee Savings Plan - 401(k)	All	111,927	97,430	89,536	92,222	13,135	14.24%	79,087	85.76%	
5	Employee Training & Education	All	15,929	3,595	13,680	14,090	2,007	14.24%	12,084	85.76%	
6											
7											
8	Miscellaneous	All	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	\$2,065,660	\$2,131,330					
14											
15	Percentage of Total Benefits Expensed		82.93%	84.06%	85.61%	85.76%					
16											
17											
18	Amount of Capitalized Benefits		\$388,697	\$330,992	\$347,234	\$353,971					
19											
20	Percentage of Total Benefits Capitalized		17.07%	15.94%	14.39%	14.24%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860 & 775860, "overheads capitalized".										
24											
25											
26											
27											
28											
29	Pension		184,804	137,716	149,516	152,417					
30	FASB 106 Post Retirement		4,415	4,963	4,285	4,368					
31	Health, Life & Disability Insurance		173,231	167,996	175,748	179,158					
32	Employee Savings Plan - 401(k)		19,103	15,529	12,885	13,135					
33	Employee Training & Education		2,719	573	1,969	2,007					
34											
35	Miscellaneous		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

University Park Sewer Division

Line	Description of Employee Benefit (A)	Employee Classification Receiving Benefit (B)	University Park Sewer Division			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	\$ 33,776	\$ 26,806	\$ 49,204	\$ 50,680	\$ 15,846	31.27%	\$ 34,834	68.73%	
2	FASB 106 Post Retirement	All	805	1,031	1,410	1,452	454	31.27%	998	68.73%	
3	Health, Life & Disability Insurance	All	32,761	42,815	48,616	50,074	15,657	31.27%	34,417	68.73%	
4	Employee Savings Plan - 401(k)	All	2,357	2,802	4,108	4,231	1,323	31.27%	2,908	68.73%	
5	Employee Training & Education	All	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
6											
7											
8	Miscellaneous	All	-	1,032	-	-	-	#DIV/0!	-	#DIV/0!	
9											
10											
11	Total Cost of all Benefits		\$ 69,699	\$ 74,486	\$ 103,338	\$ 106,438	\$ 33,280	31.27%	\$ 73,158	68.73%	
12											
13	Amount of Expensed Benefits		\$ 53,060	\$ 49,924	\$ 70,812	\$ 73,158					
14											
15	Percentage of Total Benefits Expensed		76.13%	67.02%	68.52%	68.73%					
16											
17											
18	Amount of Capitalized Benefits		\$ 16,639	\$ 24,562	\$ 32,526	\$ 33,280					
19											
20	Percentage of Total Benefits Capitalized		23.87%	32.98%	31.48%	31.27%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860, "overheads capitalized".										
24											
25											
26											
27				Capitalized credit booked to 775860							
28			2009	2010	2011	2012					
29	Pension		8,063	8,840	15,487	15,846					
30	FASB 106 Post Retirement		192	340	444	454					
31	Health, Life & Disability Insurance		7,821	14,118	15,302	15,657					
32	Employee Savings Plan - 401(k)		563	924	1,293	1,323					
33	Employee Training & Education		-	-	-	-					
34											
35	Miscellaneous		-	340	-	-					
36			16,639	24,562	32,526	33,280					

Period Reported: 2007 - 2009

Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

Total Company

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

Period Reported: 2007 - 2009

Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

University Park Sewer Division

<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.			

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

Depreciation Expense

Line	Account Number (A)	Account Description (B)	CORPORATE DEPRECIATION											
			Projected Average 12/31/10 Plant Investment (C)	Composite Accrual Rate (D)	Projected 2010 Depreciation Expense (E)	Projected Average 12/31/11 Plant Investment (F)	Composite Accrual Rate (G)	Projected 2011 Depreciation Expense (H)	Projected Average 12/31/12 Plant Investment (I)	Composite Accrual Rate (J)	Unadjusted Projected 2012 Depreciation Expense (K)	Projected Average 12/31/12 Plant Investment (L)	Composite Accrual Rate (M)	Projected 2012 Depreciation Expense (N)
1		Collection Plant												
2	3542	Structures and improvements	\$ 613	2.80%	\$ 17	\$ 613	2.80%	\$ 17	\$ 613	2.80%	\$ 17			
3	3600	Collection Sewers - Force	516,183	1.14%	5,884	516,183	1.14%	5,884	516,183	1.14%	5,884			
4	3610	Collection Sewers - Gravity	(133,760)	1.14%	(1,525)	10,728	1.14%	122	156,831	1.14%	1,788			
5	3630	Service to Customers	736,320	2.23%	16,420	743,290	2.23%	16,575	743,290	2.23%	16,575			
6	3640	Flow Measuring Devices	140,863	2.50%	3,522	140,863	2.50%	3,522	140,863	2.50%	3,522			
7	3650	Flow Measuring Installations	2,923	2.50%	73	2,923	2.50%	73	2,923	2.50%	73			
8														
9		Pumping Plant												
10	3543	Structures and improvements	6,706	2.80%	188	6,706	2.80%	188	6,706	2.80%	188			
11	3700	Receiving Wells	287,666	4.06%	11,679	287,810	4.06%	11,685	287,810	4.06%	11,685			
12	3713	Pumping Equipment	2,442,248	2.10%	51,287	2,968,123	2.10%	62,331	3,501,285	2.10%	73,527			
13		Treatment Plant												
14	3544	Structures and improvements	3,729,143	2.80%	104,416	5,656,479	2.80%	158,381	7,585,188	2.80%	212,385			
15	3804	Treatment & Disposal Equip.	4,686,414	1.41%	65,796	4,788,014	1.41%	67,511	4,820,871	1.41%	67,974			
16	3814	Plant Sewers	-	1.41%	-	-	1.41%	-	-	1.41%	-			
17	3892	Coll. - Other Plant & Misc. Equip.	-	1.41%	-	-	1.41%	-	-	1.41%	-			
18	3894	Other Plant & Misc. Equip.	-	1.41%	-	-	1.41%	-	-	1.41%	-			
19	3554	Power Generation Equipment	2,617	1.14%	30	2,617	1.14%	30	2,617	1.14%	30			
20	3820	Outfall Sewers	-	1.41%	-	-	1.41%	-	-	1.41%	-			
21														
22														
23														
24														
25														
26		General Plant												
27	3540	Structures and improvements	366,590	2.80%	10,265	366,590	2.80%	10,265	366,590	2.80%	10,265	65,652	4.00%	2,626
28	3940	Laboratory Equipment	2,580	14.01%	361	2,580	14.01%	361	2,580	14.01%	361			
29	3900	Office Furniture	15,721	3.50%	550	15,721	3.50%	550	15,721	3.50%	550	27,560	4.74%	1,306
30	3900	Personal Computers	-	3.50%	-	-	3.50%	-	-	3.50%	-	5,958	12.50%	745
31	3900	PC Software	-	3.50%	-	-	3.50%	-	-	3.50%	-	10,472	20.00%	2,094
32	3900	MainFrame Computers	-	3.50%	-	-	3.50%	-	-	3.50%	-	116,498	12.50%	14,562
33	3900	MainFrame Software	-	3.50%	-	-	3.50%	-	-	3.50%	-	146,958	12.50%	18,370
34	3900	Other Machinery & Equipment	-	3.50%	-	-	3.50%	-	-	3.50%	-			
35	3920	Stores Equipment	-	4.98%	-	-	4.98%	-	-	4.98%	-			
36	3950	Power Operated Equipment	45,629	7.79%	3,554	45,629	7.79%	3,554	45,629	7.79%	3,554			
37	3960	Communication Equipment	178,113	11.74%	20,910	186,863	11.74%	21,938	195,813	11.74%	22,965	1,632	12.50%	204
38	3970	Miscellaneous Equipment	46,314	1.58%	732	46,314	1.58%	732	46,314	1.58%	732			
39	3910	Transportation Equipment	91,655	0.90%	825	118,769	0.90%	1,069	133,769	0.90%	1,204			
40	3930	Tools, Shop and Garage Equip.	31,637	4.98%	1,576	36,637	4.98%	1,825	41,637	4.98%	2,074			
41	3980	Other Tangible Plant	23,424	7.00%	1,640	23,424	7.00%	1,640	23,424	7.00%	1,640	0		0
42		Subtotal:	13,199,598		\$ 298,201	\$ 15,966,874		\$ 368,253	\$ 18,636,455		\$ 436,993	\$ 374,729		\$ 39,907
43														
44		Corporate Assets Allocation of Dep.			47,817			56,209			39,907			
45		Other Adjustments / Timing etc.			59,066			55,186			(18,881)			
46		TOTAL:	\$ 13,199,598		\$ 405,084	\$ 15,966,874		\$ 479,647	\$ 18,636,455		\$ 458,020			

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

Period Reported: 2008

Depreciation Expense

Line	Account Number (A)	Account Description (B)	Average 12/31/09 Plant Investment (C)	Composite Accrual Rate (D)	2009 Depreciation Expense (E)
1		Collection Plant			
2	3542	Structures and Improvements	\$ 613	2.80%	\$ 17
3	3600	Collection Sewers - Force	516,179	1.14%	5,884
4	3610	Collection Sewers - Gravity	(480,453)	1.14%	(5,477)
5	3630	Service to Customers	729,352	2.23%	16,265
6	3640	Flow Measuring Devices	140,861	2.50%	3,522
7	3650	Flow Measuring Installations	2,923	2.50%	73
8					
9		Pumping Plant			
10	3543	Structures and Improvements	6,707	2.80%	188
11	3700	Receiving Wells	287,521	4.06%	11,673
12	3713	Pumping Equipment	2,258,280	2.10%	47,424
13		Treatment Plant			
14	3544	Structures and Improvements	3,742,499	2.80%	104,790
15	3804	Treatment & Disposal Equip.	4,531,951	1.41%	63,901
16	3814	Plant Sewers	-	1.41%	-
17	3892	Coll. - Other Plant & Misc. Equip.	-	1.41%	-
18	3894	Other Plant & Misc. Equip.	-	1.41%	-
19	3554	Power Generation Equipment	2,621	1.14%	30
20	3820	Outfall Sewers	-	1.41%	-
21					
22					
23					
24					
25					
26		General Plant			
27	3540	Structures and Improvements	488,908	2.80%	13,689
28	3940	Laboratory Equipment	1,399	14.01%	196
29	3900	Office Furniture	15,720	3.50%	550
30	3900	Personal Computers	-	3.50%	-
31	3900	PC Software	-	3.50%	-
32	3900	MainFrame Computers	-	3.50%	-
33	3900	MainFrame Software	-	3.50%	-
34	3900	Other Machinery & Equipment	-	3.50%	-
35	3920	Stores Equipment	-	4.98%	-
36	3950	Power Operated Equipment	3,802	7.79%	296
37	3960	Communication Equipment	162,673	11.74%	19,098
38	3970	Miscellaneous Equipment	46,314	1.58%	732
39	3910	Transportation Equipment	45,190	0.90%	407
40	3930	Tools, Shop and Garage Equip.	31,148	4.98%	1,551
41	3980	Other Tangible Plant	1,952	7.00%	137
42		Subtotal:	12,536,160		\$ 284,945
43					
44		Corporate Assets Allocation of Dep.	-		34,063
45		Other Adjustments			(15,814)
46		TOTAL:	\$ 12,536,160		\$ 303,194

Assumptions used to derive composite depreciation rates: As approved by the ICC in Docket 95-0307, 95-0342 and 00-0337.
 Above depreciable plant investment is net of non-depreciable Contributions In Aid of Construction.

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

Summary of Affiliated Interest Transactions - University Park Sewer Divisions

<u>Line</u>	<u>Date of Transaction (A)</u>	<u>Affiliated Company (B)</u>	<u>Service & Sundry Exp. (C)</u>
1	2012	Aqua America, Inc.	\$ 47,852
2			
3			
4			
5			
6			
7	2011	Aqua America, Inc.	\$ 43,502
8			
9			
10			
11			
12			
13	2010	Aqua America, Inc.	\$ 41,139
14			
15			
16			
17			
18			
19	2009	Aqua America, Inc.	\$ 32,222
20			
21			
22			
23			
24			
25			
26			

NOTE: Services provided pursuant to service agreements approved in Dockets 85-0491 and 98-0602

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

Operating Leases - University Park Sewer Division

Line	Year (A)	ICC Account No. (B)	Description of Leased Property either: \$25,000 or .1% of Total O & M (C)	Amount of Annual Lease Exp. (D)	Period of Lease Agreement (E)	Total Annual Lease Expense of all operating Leases (F)
1	2009	741	Building	\$ -	N/A	\$ -
2		742	Rental of Equipment	375	N/A	375
3						
4						
5						
6						
7						
8	2010	741	Office Building	-	N/A	-
9		742	Rental of Equipment	597	N/A	597
10						
11						
12						
13						
14						
15	2011	741	Office Building	-	N/A	-
16		742	Rental of Equipment	480	N/A	480
17						
18						
19						
20						
21						
22	2012	741	Office Building	-	N/A	-
23		742	Rental of Equipment	494	N/A	494
24						

Major Maintenance Projects - University Park 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: 2008 - 2012
Prior Year (2008) 12 Mo. Actual

Insurance Expense - Total Company

Insurance Policies:

Line	Year (A)	Name of Carrier (B)	Type of Policy (C)	Amount of Coverage (D)	Annual Premium (E)	Deductibles (F)	Claims (G)	
1	2009	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit.	\$ 81,301	\$100,000	See WP-C17 p 1	
2		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	286,904	\$250,000	-	
3		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
4		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	51,457	\$250,000	-	
5		Zurich American Insurance Company	Executive Risk	\$15M aggregate	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
6		Factory Mutual Insurance Company	Property & Other	Loss limit \$500M with various sublimits	117,583	\$100,000	-	
7								
8		Various	Other	Various	-	-	-	
9								
10	Total				<u>\$ 637,145</u>			
11								
12	2010	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit.	74,735	\$100,000	See WP-C17 p 2	
13		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	309,099	\$250,000	-	
14		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
15		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	64,540	\$250,000	-	
16		Zurich American Insurance Company	Executive Risk	\$15M aggregate	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
17		Factory Mutual Insurance Company	Property & Other	Loss limit \$500M with various sublimits	113,089	\$100,000	-	
18								
19		Various	Other	Various	-	-	-	
20								
21	Total				<u>\$ 661,463</u>			
22								
23	2011	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit.	85,998	\$100,000	N/A	
24		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	376,742	\$250,000	-	
25		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
26		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	57,248	\$250,000	-	
27		Zurich American Insurance Company	Executive Risk	\$15M aggregate	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
28		Factory Mutual Insurance Company	Property & Other	Loss limit \$500M with various sublimits	113,133	\$100,000	-	
29								
30		Various	Other	Various	-	-	-	
31								
32	Total				<u>\$ 633,120</u>			
33								
34	2012	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit.	88,982	\$100,000	N/A	
35		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	388,044	\$250,000	-	
36		Nat. Union Fire Ins. Co. of Pittsburgh PA	Umbrella	\$25M/occ./\$25M aggregate	-	\$10,000	-	
37		ACE American Insurance Company	Workers Comp.	Statutory/\$1M acc	58,986	\$500,000	-	
38		Zurich American Insurance Company	Executive Risk	\$15M aggregate	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-	
39		Factory Mutual Insurance Company	Property & Other	Loss limit \$500M with various sublimits	116,527	\$100,000	-	
40								
41		Various	Other	Various	-	-	-	
42								
43	Total				<u>\$ 652,499</u>			
44								
45	Description of any Self Insurance - There is no Self Insurance other than deductibles.							

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

Insurance Expense - University Park 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	\$ 3,802	See note	See note
2		-	General Liability	-	15,073	-	-
3		-	Umbrella	-	-	-	-
4		-	Workers Comp.	-	1,603	-	-
5		-	Executive Risk	-	-	-	-
6		-	Property & Other	-	6,633	-	-
7		-	Other	-	-	-	-
8		-	Well/Fiduciary/Flood	-	-	-	-
9							
10		Total			<u>\$ 27,112</u>		
11							
12	2010	See note	Vehicle	See note	\$ 4,090	See note	See note
13		-	General Liability	-	17,319	-	-
14		-	Umbrella	-	-	-	-
15		-	Workers Comp.	-	2,009	-	-
16		-	Executive Risk	-	-	-	-
17		-	Property & Other	-	6,611	-	-
18		-	Other	-	-	-	-
19		-	Well/Fiduciary/Flood	-	-	-	-
20							
21		Total			<u>\$ 30,029</u>		
22							
23	2011	See note	Vehicle	See note	\$ 4,776	See note	See note
24		-	General Liability	-	20,922	-	-
25		-	Umbrella	-	-	-	-
26		-	Workers Comp.	-	2,488	-	-
27		-	Executive Risk	-	-	-	-
28		-	Property & Other	-	6,272	-	-
29		-	Other	-	-	-	-
30		-	Well/Fiduciary/Flood	-	-	-	-
31							
32		Total			<u>\$ 34,458</u>		
33							
34	2012	See note	Vehicle	See note	\$ 4,919	See note	See note
35		-	General Liability	-	21,550	-	-
36		-	Umbrella	-	-	-	-
37		-	Workers Comp.	-	2,563	-	-
38		-	Executive Risk	-	-	-	-
39		-	Property & Other	-	6,460	-	-
40		-	Other	-	-	-	-
41		-	Well/Fiduciary/Flood	-	-	-	-
42							
43		Total			<u>\$ 35,492</u>		
44							

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

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

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

Taxes Other Than Income Taxes - Total Company

Line	Year (A)	Type of Tax (B)	Amount Charged to Operating Expense (C)	Amount Charged to Clearing Accounts (D)	Amount Charged to Construction (E)	Other (F)	Total Tax Recorded (G)
1	2009	Real Estate Taxes	\$ 814,398				\$ 814,398
2		FUTA	5,824				5,824
3		FICA	421,059				421,059
4		SUTA	17,473				17,473
5		Franchise Taxes	129,627				129,627
6		Ill. Invested Cap. Tax	1,235,440				1,235,440
7		Misc. Other Tax	<u>4,260</u>		<u>-</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>-</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>		<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>		<u>-</u>
35	Total		3,033,071		-		3,033,071

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

Taxes Other Than Income Taxes - University Park 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	\$ 26,512				\$ 26,512
2		FUTA	211				211
3		FICA	15,452				15,452
4		SUTA	631				631
5		Franchise Taxes	-				-
6		Ill. Invested Cap. Tax	57,819				57,819
7		Misc. Other Tax	-				-
8	Total		100,625		-		100,625
9							
10	2010	Real Estate Taxes	\$ 27,840				\$ 27,840
11		FUTA	218				218
12		FICA	16,094				16,094
13		SUTA	772				772
14		Franchise Taxes	-				-
15		Ill. Invested Cap. Tax	71,075				71,075
16		Misc. Other Tax	-				-
17	Total		115,999		-		115,999
18							
19	2011	Real Estate Taxes	\$ 29,087				\$ 29,087
20		FUTA	251				251
21		FICA	19,749				19,749
22		SUTA	953				953
23		Franchise Taxes	-				-
24		Ill. Invested Cap. Tax	72,753				72,753
25		Misc. Other Tax	-				-
26	Total		122,792		-		122,792
27							
28	2012	Real Estate Taxes	\$ 29,960				\$ 29,960
29		FUTA	258				258
30		FICA	20,341				20,341
31		SUTA	981				981
32		Franchise Taxes	-				-
33		Ill. Invested Cap. Tax	74,936				74,936
34		Misc. Other Tax	-				-
35	Total		126,476		-		126,476

Property Taxes - Total Company

<u>Line</u>	<u>Year</u> <u>(A)</u>	<u>Municipality or Jurisdiction</u> <u>(B)</u>	<u>Operating Expense</u> <u>(C)</u>	<u>Number</u> <u>(D)</u>
1	2009	Total AQUA ILLINOIS, INC.	\$ 814,398	408-110
2	2010	Total AQUA ILLINOIS, INC.	\$ 947,750	408-110
3	2011	Total AQUA ILLINOIS, INC.	\$ 1,020,421	408-110
4	2012	Total AQUA ILLINOIS, INC.	\$ 1,051,034	408-110

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

Property Taxes - University Park 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	Will County in IL	\$ 26,512	408-110
2		(University Park Sewer)		
3				
4				
5				
6	2010	Will County in IL	\$ 27,840	408-110
7		(University Park Sewer)		
8				
9				
10				
11	2011	Will County in IL	\$ 29,087	408-110
12		(University Park Sewer)		
13				
14				
15				
16	2012	Will County in IL	\$ 29,960	408-110
17		(University Park Sewer)		

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

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

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

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

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

Period Reported: 2012

Local Taxes, Municipal Taxes, and Franchise Taxes - University Park 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.

<u>Line</u>	Reconciliation Items (A)	Amount (B)
1	Property Taxes on C-19 page 2	\$ 29,960
2	Franchise Taxes on C-20 page 2	-
3		-
4	Total	<u>29,960</u>
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	21,581
8	Invested Capital Tax on C-18	74,936
9	Misc. Other Tax on C-18	-
10		
11		
12		
13		
14		
15		
16		<u>-</u>
17		
18	Sub-Total	126,476
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	<u>\$ 126,476</u>

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

**Miscellaneous General Expenses
 (Account 775)**

Line	Year (A)	Type of Expense and Amount (B)	Total Company (C)	Proposed Rates on Schedule C - 1 (D)	Non-operating Items (E)
1	2012	Projected			
2		Telephone	\$ 207,277	\$ 6,180	NONE
3		Postage	27,068	371	
4		Dues	70,328	1,360	
5		Charitable Contributions	68,474	-	
6		Intra Co. Clearing (Admin. Alloc.)	-	44,505	
7			-	-	
8		Bank and Trustee Fees	54,755	-	
9		Capitalized Benefits	(952,992)	(100,671)	
10		Miscellaneous Other	117,358	(72,558)	
11		Total:	\$ (407,732)	\$ (120,813)	
12					
13	2011	Projected			
14		Telephone	\$ 201,240		
15		Postage	30,120		
16		Dues	68,260		
17		Charitable Contributions	66,480		
18		Intra Co. Clearing (Admin. Alloc.)	-		
19			-		
20		Bank and Trustee Fees	53,160		
21		Capitalized Benefits	(925,236)		
22		Miscellaneous Other	104,230		
23		Total:	\$ (401,726)		
24					
25	2010	Projected			
26		Telephone	\$ 195,004		
27		Postage	24,497		
28		Dues	72,017		
29		Charitable Contributions	63,697		
30		Intra Co. Clearing (Admin. Alloc.)	8,800		
31			-		
32		Bank and Trustee Fees	53,851		
33		Capitalized Benefits	(1,122,251)		
34		Miscellaneous Other	5,248		
35		Total:	\$ (699,137)		
36					
37	2009				
38		Telephone	\$ 216,088		
39		Postage	24,043		
40		Dues	60,826		
41		Charitable Contributions	55,198		
42		Intra Co. Clearing (Admin. Alloc.)	-		
43			-		
44		Bank and Trustee Fees	27,710		
45		Capitalized Benefits	(1,130,683)		
46		Miscellaneous Other	45,584		
		Total:	\$ (701,234)		

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

Cost Savings Programs - Total Company

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

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

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

Miscellaneous Operating Revenue - Total Company

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

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

Miscellaneous Operating Revenue - University Park 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	5,314	13,797	11,160	11,283
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	\$ 5,314	\$ 13,797	\$ 11,160	\$ 11,283

Legal Expense and Reserves - Total Company

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

Reserve for Outstanding Lawsuits, Claims, etc.

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

Legal Expense and Reserves - University Park 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	<u>2012</u>	Proj.	None			\$ 12,360		
2								
3								
4								
5	<u>2011</u>	Proj.	None			12,000		
6								
7								
8								
9	<u>2010</u>	Proj.	None			20,758		
10								
11								
12								
13	<u>2009</u>		None			(118,708)		

Period Reported: 2012

Add-On Taxes

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

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

Amortization of Deferred Charges - Total Company

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

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

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

Amortization of Deferred Charges - University Park 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	2009	N/A		-	3,420
3	Intake Cleaning	N/A	N/A	None	-	-
4	Total				\$ -	\$ 3,420
5						
6						
7						
8		Balance at	Balance at	Balance at		
9		12/31/2010	12/31/2011	12/31/2012		
10		(G)	(H)	(I)		
11		\$ -	\$ -	\$ -		
12	Rate Case	6,310	61,230	61,230		
13	Intake Cleaning	-	-	-		
14	Total	\$ 6,310	\$ 61,230	\$ 61,230		
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 University Park 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 University Park Sewer Division	N/A