

**ILLINOIS-AMERICAN WATER COMPANY**  
**RESPONSE TO ILLINOIS COMMERCE COMMISSION**  
**FILING DEFICIENCIES**

|                      |                                       |
|----------------------|---------------------------------------|
| Witness Responsible: | <u>Rich Kerckhove</u>                 |
| Title:               | <u>Manager, Rates and Regulations</u> |
| Phone No.:           | <u>(314) 996-2366</u>                 |
| Date Received:       | <u>December 1, 2011</u>               |
| Docket No.:          | <u>11-0767</u>                        |

**DEFICIENCY LIST NO. 15**

**Section 285.3135 - Schedule C-11.3: Employee Benefits**

Section 285.3000 c) states:

Schedules shall present information on a total company basis and on an applicable service basis, unless otherwise specified. If the utility maintains separate books for each service area for which separate tariffs exist (e.g., district, division, etc.), the schedules shall present information for each service area for which a change in rates is requested. In addition, if common rates are requested for a service area for which separate tariffs currently exist, the utility shall present information for each service area requesting common rates and the combined service areas requesting common rates.

Because rate zones described in IAWC's tariffs have different rates, separate operating income schedules C-4, C-6, C-6.1, C-8, C-9, C-10, C-10.1, C-11.1, C-11.3, C-13, C-14, C-15, C-16, C-17, C-21, C-23 and C-26 need to be provided for each such area where separate rates exist. Alternatively, a detailed explanation of why the information is not required by Part 285 needs to be provided.

**RESPONSE**

IAWC does not maintain separate books for each service area for which separate tariffs exist. Therefore, separate operating income schedules are not required for each and every IAWC rate zone under Section 285.3000(c). Nevertheless, IAWC is providing this schedule by rate zone.

See attached. This has also been provided in response to ICC Staff Data Request DLH-2.03.

**Attachment:**

C-11.3 Employee Benefits.pdf

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 1 of 28

Total Company  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost         | Benefit Expensed     | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|----------------------|----------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2010</b> |  |                        |                      |                      |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 668,741           | \$ 523,540           | 78.3%            | \$ 145,201          | 21.7%               |
| 2                                | Pension  | ALL                    | 4,826,463            | 3,822,430            | 79.2%            | 1,004,033           | 20.8%               |
| 3                                | DCP  | ALL **                 | 542,171              | 412,825              | 76.1%            | 129,346             | 23.9%               |
| 4                                | OPEB   | ALL                    | 2,922,800            | 2,334,776            | 79.9%            | 588,024             | 20.1%               |
| 5                                | Group Insurance  | Some Non-Union         | 4,718,184            | 3,689,743            | 78.2%            | 1,028,441           | 21.8%               |
| 6                                | Relocation Expense                                     | ALL                    | 36,086               | 36,086               | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  | ALL                    | 32,671               | 32,671               | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 13,747,117</u> | <u>\$ 10,852,071</u> | <u>78.9%</u>     | <u>\$ 2,895,046</u> | <u>21.1%</u>        |
|                                  |  |                        | 0                    | -                    |                  | -                   |                     |
| 9                                | * 401k and ESPP offered to all employees               |                        |                      |                      |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                      |                      |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                      |                      |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 2 of 28

Total Company  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost         | Benefit Expensed     | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|----------------------|----------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2011</b> |  |                        |                      |                      |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 683,465           | \$ 547,500           | 80.1%            | \$ 135,965          | 19.9%               |
| 2                                | Pension  | ALL                    | 3,924,057            | 3,326,597            | 84.8%            | 597,460             | 15.2%               |
| 3                                | DCP  | ALL                    | 604,757              | 471,648              | 78.0%            | 133,109             | 22.0%               |
| 4                                | OPEB   | ALL                    | 2,253,660            | 1,899,492            | 84.3%            | 354,168             | 15.7%               |
| 5                                | Group Insurance  | Some Non-Union         | 5,964,150            | 4,854,019            | 81.4%            | 1,110,131           | 18.6%               |
| 6                                | Relocation Expense                                     | ALL                    | 10,732               | 10,732               | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  |                        | 53,576               | 53,576               | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 13,494,397</u> | <u>\$ 11,163,564</u> | <u>82.7%</u>     | <u>\$ 2,330,833</u> | <u>17.3%</u>        |
|                                  |  |                        | (0)                  | -                    |                  | -                   |                     |
| 9                                | * 401k and ESPP offered to all employees               |                        |                      |                      |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                      |                      |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                      |                      |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 3 of 28

Total Company  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost         | Benefit Expensed     | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|----------------------|----------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2012</b> |  |                        |                      |                      |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 582,062           | \$ 464,376           | 79.8%            | \$ 117,685          | 20.2%               |
| 2                                 | Pension  | ALL                    | 3,731,054            | 3,182,512            | 85.3%            | 548,541             | 14.7%               |
| 3                                 | DCP  | ALL                    | 603,134              | 467,691              | 77.5%            | 135,444             | 22.5%               |
| 4                                 | OPEB   | ALL                    | 1,927,631            | 1,665,447            | 86.4%            | 262,184             | 13.6%               |
| 5                                 | Group Insurance  | Some Non-Union         | 5,806,123            | 4,706,240            | 81.1%            | 1,099,883           | 18.9%               |
| 6                                 | Relocation Expense                                     | ALL                    | 25,015               | 25,015               | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 24,383               | 24,383               | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 12,699,401</u> | <u>\$ 10,535,664</u> | 83.0%            | <u>\$ 2,163,737</u> | 17.0%               |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                      |                      |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                      |                      |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                      |                      |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 4 of 28

Total Company  
Workpaper Reference: \_\_\_\_\_

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| Line No.                          | Benefit  | Available to Employees | Benefit Cost         | Benefit Expensed     | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|----------------------|----------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2013</b> |  |                        |                      |                      |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 596,974           | \$ 474,928           | 79.6%            | \$ 122,046          | 20.4%               |
| 2                                 | Pension  | ALL                    | 3,848,054            | 3,111,345            | 80.9%            | 736,709             | 19.1%               |
| 3                                 | DCP  | ALL                    | 612,513              | 468,399              | 76.5%            | 144,114             | 23.5%               |
| 4                                 | OPEB   | ALL                    | 1,795,237            | 1,451,553            | 80.9%            | 343,684             | 19.1%               |
| 5                                 | Group Insurance  | Some Non-Union         | 5,971,465            | 4,825,768            | 80.8%            | 1,145,697           | 19.2%               |
| 6                                 | Relocation Expense                                     | ALL                    | 25,296               | 25,296               | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 24,657               | 24,657               | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 12,874,197</u> | <u>\$ 10,381,948</u> | <u>80.6%</u>     | <u>\$ 2,492,250</u> | <u>19.4%</u>        |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                      |                      |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                      |                      |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                      |                      |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 5 of 28

Zone\_1  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost         | Benefit Expensed    | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|----------------------|---------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2010</b> |  |                        |                      |                     |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 518,652           | \$ 405,372          | 78.2%            | \$ 113,281          | 21.8%               |
| 2                                | Pension  | ALL                    | 3,731,821            | 2,955,503           | 79.2%            | 776,318             | 20.8%               |
| 3                                | DCP  | ALL **                 | 420,485              | 318,624             | 75.8%            | 101,861             | 24.2%               |
| 4                                | OPEB   | ALL                    | 2,259,909            | 1,805,249           | 79.9%            | 454,660             | 20.1%               |
| 5                                | Group Insurance  | Some Non-Union         | 3,655,052            | 2,859,861           | 78.2%            | 795,191             | 21.8%               |
| 6                                | Relocation Expense                                     | ALL                    | 27,661               | 27,661              | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  | ALL                    | 25,043               | 25,043              | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 10,638,624</u> | <u>\$ 8,397,313</u> | 78.9%            | <u>\$ 2,241,311</u> | 21.1%               |
| 9                                | * 401k and ESPP offered to all employees               |                        |                      |                     |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                      |                     |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                      |                     |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 6 of 28

Zone\_1  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost         | Benefit Expensed    | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|----------------------|---------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2011</b> |  |                        |                      |                     |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 523,337           | \$ 418,460          | 80.0%            | \$ 104,877          | 20.0%               |
| 2                                | Pension  | ALL                    | 3,034,081            | 2,572,125           | 84.8%            | 461,956             | 15.2%               |
| 3                                | DCP  | ALL                    | 458,555              | 356,953             | 77.8%            | 101,603             | 22.2%               |
| 4                                | OPEB   | ALL                    | 1,742,530            | 1,468,687           | 84.3%            | 273,843             | 15.7%               |
| 5                                | Group Insurance  | Some Non-Union         | 4,586,584            | 3,728,231           | 81.3%            | 858,353             | 18.7%               |
| 6                                | Relocation Expense                                     | ALL                    | 8,226                | 8,226               | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  |                        | 41,067               | 41,067              | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 10,394,381</u> | <u>\$ 8,593,749</u> | <u>82.7%</u>     | <u>\$ 1,800,632</u> | <u>17.3%</u>        |
| 9                                | * 401k and ESPP offered to all employees               |                        |                      |                     |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                      |                     |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                      |                     |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 7 of 28

Zone\_1  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost        | Benefit Expensed    | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|---------------------|---------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2012</b> |  |                        |                     |                     |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 442,884          | \$ 347,008          | 78.4%            | \$ 95,876           | 21.6%               |
| 2                                 | Pension  | ALL                    | 2,884,851           | 2,460,719           | 85.3%            | 424,132             | 14.7%               |
| 3                                 | DCP  | ALL                    | 455,073             | 352,119             | 77.4%            | 102,954             | 22.6%               |
| 4                                 | OPEB   | ALL                    | 1,490,444           | 1,287,723           | 86.4%            | 202,721             | 13.6%               |
| 5                                 | Group Insurance  | Some Non-Union         | 4,452,147           | 3,563,695           | 80.0%            | 888,452             | 20.0%               |
| 6                                 | Relocation Expense                                     | ALL                    | 19,175              | 19,175              | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 18,690              | 18,690              | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 9,763,264</u> | <u>\$ 8,049,129</u> | 82.4%            | <u>\$ 1,714,134</u> | 17.6%               |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                     |                     |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                     |                     |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                     |                     |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 8 of 28

Zone\_1  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost        | Benefit Expensed    | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|---------------------|---------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2013</b> |  |                        |                     |                     |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 453,224          | \$ 353,496          | 78.0%            | \$ 99,727           | 22.0%               |
| 2                                 | Pension  | ALL                    | 2,975,315           | 2,405,692           | 80.9%            | 569,623             | 19.1%               |
| 3                                 | DCP  | ALL                    | 464,816             | 355,418             | 76.5%            | 109,398             | 23.5%               |
| 4                                 | OPEB   | ALL                    | 1,388,077           | 1,122,340           | 80.9%            | 265,737             | 19.1%               |
| 5                                 | Group Insurance  | Some Non-Union         | 4,584,653           | 3,641,718           | 79.4%            | 942,934             | 20.6%               |
| 6                                 | Relocation Expense                                     | ALL                    | 19,390              | 19,390              | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 18,900              | 18,900              | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 9,904,376</u> | <u>\$ 7,916,956</u> | <u>79.9%</u>     | <u>\$ 1,987,420</u> | <u>20.1%</u>        |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                     |                     |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                     |                     |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                     |                     |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 9 of 28

Chicago Metro Water  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost        | Benefit Expensed    | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|---------------------|---------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2010</b> |  |                        |                     |                     |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 85,585           | \$ 66,911           | 78.2%            | \$ 18,675           | 21.8%               |
| 2                                | Pension  | ALL                    | 771,269             | 610,824             | 79.2%            | 160,444             | 20.8%               |
| 3                                | DCP  | ALL **                 | 82,879              | 64,957              | 78.4%            | 17,922              | 21.6%               |
| 4                                | OPEB   | ALL                    | 467,063             | 373,097             | 79.9%            | 93,966              | 20.1%               |
| 5                                | Group Insurance  | Some Non-Union         | 740,139             | 575,794             | 77.8%            | 164,345             | 22.2%               |
| 6                                | Relocation Expense                                     | ALL                    | 3,399               | 3,399               | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  | ALL                    | 3,078               | 3,078               | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 2,153,413</u> | <u>\$ 1,698,061</u> | 78.9%            | <u>\$ 455,352</u>   | 21.1%               |
| 9                                | * 401k and ESPP offered to all employees               |                        |                     |                     |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                     |                     |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                     |                     |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 10 of 28

Chicago Metro Water  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost        | Benefit Expensed    | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|---------------------|---------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2011</b> |  |                        |                     |                     |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 92,313           | \$ 75,319           | 81.6%            | \$ 16,993           | 18.4%               |
| 2                                | Pension  | ALL                    | 627,064             | 531,590             | 84.8%            | 95,474              | 15.2%               |
| 3                                | DCP  | ALL                    | 99,871              | 79,395              | 79.5%            | 20,476              | 20.5%               |
| 4                                | OPEB   | ALL                    | 360,135             | 303,539             | 84.3%            | 56,596              | 15.7%               |
| 5                                | Group Insurance  | Some Non-Union         | 951,054             | 773,655             | 81.3%            | 177,399             | 18.7%               |
| 6                                | Relocation Expense                                     | ALL                    | 1,011               | 1,011               | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  |                        | 5,047               | 5,047               | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 2,136,495</u> | <u>\$ 1,769,557</u> | 82.8%            | <u>\$ 366,938</u>   | 17.2%               |
| 9                                | * 401k and ESPP offered to all employees               |                        |                     |                     |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                     |                     |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                     |                     |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 11 of 28

Chicago Metro Water  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost        | Benefit Expensed    | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|---------------------|---------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2012</b> |  |                        |                     |                     |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 84,668           | \$ 71,899           | 84.9%            | \$ 12,769           | 15.1%               |
| 2                                 | Pension  | ALL                    | 596,222             | 508,565             | 85.3%            | 87,657              | 14.7%               |
| 3                                 | DCP  | ALL                    | 111,009             | 88,273              | 79.5%            | 22,735              | 20.5%               |
| 4                                 | OPEB   | ALL                    | 308,035             | 266,138             | 86.4%            | 41,897              | 13.6%               |
| 5                                 | Group Insurance  | Some Non-Union         | 866,334             | 721,660             | 83.3%            | 144,674             | 16.7%               |
| 6                                 | Relocation Expense                                     | ALL                    | 2,357               | 2,357               | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 2,297               | 2,297               | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 1,970,922</u> | <u>\$ 1,661,189</u> | 84.3%            | <u>\$ 309,733</u>   | 15.7%               |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                     |                     |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                     |                     |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                     |                     |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 12 of 28

Chicago Metro Water  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost        | Benefit Expensed    | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|---------------------|---------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2013</b> |  |                        |                     |                     |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 87,468           | \$ 74,336           | 85.0%            | \$ 13,132           | 15.0%               |
| 2                                 | Pension  | ALL                    | 614,919             | 497,193             | 80.9%            | 117,726             | 19.1%               |
| 3                                 | DCP  | ALL                    | 112,007             | 88,082              | 78.6%            | 23,926              | 21.4%               |
| 4                                 | OPEB   | ALL                    | 286,879             | 231,958             | 80.9%            | 54,921              | 19.1%               |
| 5                                 | Group Insurance  | Some Non-Union         | 884,493             | 747,816             | 84.5%            | 136,677             | 15.5%               |
| 6                                 | Relocation Expense                                     | ALL                    | 2,383               | 2,383               | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 2,323               | 2,323               | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 1,990,472</u> | <u>\$ 1,644,090</u> | 82.6%            | <u>\$ 346,381</u>   | 17.4%               |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                     |                     |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                     |                     |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                     |                     |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 13 of 28

Chicago Metro WW  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost      | Benefit Expensed  | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2010</b> |  |                        |                   |                   |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 32,767         | \$ 26,405         | 80.6%            | \$ 6,362            | 19.4%               |
| 2                                | Pension  | ALL                    | 62,744            | 49,692            | 79.2%            | 13,052              | 20.8%               |
| 3                                | DCP  | ALL **                 | 19,262            | 14,518            | 75.4%            | 4,745               | 24.6%               |
| 4                                | OPEB   | ALL                    | 37,996            | 30,352            | 79.9%            | 7,644               | 20.1%               |
| 5                                | Group Insurance  | Some Non-Union         | 67,115            | 53,745            | 80.1%            | 13,370              | 19.9%               |
| 6                                | Relocation Expense                                     | ALL                    | 2,414             | 2,414             | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  | ALL                    | 2,185             | 2,185             | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 224,484</u> | <u>\$ 179,311</u> | 79.9%            | <u>\$ 45,173</u>    | 20.1%               |
| 9                                | * 401k and ESPP offered to all employees               |                        |                   |                   |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                   |                   |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                   |                   |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 14 of 28

Chicago Metro WW  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost      | Benefit Expensed  | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2011</b> |  |                        |                   |                   |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 33,868         | \$ 27,075         | 79.9%            | \$ 6,794            | 20.1%               |
| 2                                | Pension  | ALL                    | 51,013            | 43,246            | 84.8%            | 7,767               | 15.2%               |
| 3                                | DCP  | ALL                    | 22,645            | 17,364            | 76.7%            | 5,281               | 23.3%               |
| 4                                | OPEB   | ALL                    | 29,298            | 24,693            | 84.3%            | 4,604               | 15.7%               |
| 5                                | Group Insurance  | Some Non-Union         | 105,066           | 90,635            | 86.3%            | 14,432              | 13.7%               |
| 6                                | Relocation Expense                                     | ALL                    | 718               | 718               | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  |                        | 3,584             | 3,584             | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 246,192</u> | <u>\$ 207,315</u> | 84.2%            | <u>\$ 38,877</u>    | 15.8%               |
| 9                                | * 401k and ESPP offered to all employees               |                        |                   |                   |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                   |                   |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                   |                   |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 15 of 28

Chicago Metro WW  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost      | Benefit Expensed  | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2012</b> |  |                        |                   |                   |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 21,535         | \$ 19,226         | 89.3%            | \$ 2,309            | 10.7%               |
| 2                                 | Pension  | ALL                    | 48,504            | 41,373            | 85.3%            | 7,131               | 14.7%               |
| 3                                 | DCP  | ALL                    | 10,193            | 6,968             | 68.4%            | 3,225               | 31.6%               |
| 4                                 | OPEB   | ALL                    | 25,059            | 21,651            | 86.4%            | 3,408               | 13.6%               |
| 5                                 | Group Insurance  | Some Non-Union         | 162,901           | 154,610           | 94.9%            | 8,292               | 5.1%                |
| 6                                 | Relocation Expense                                     | ALL                    | 1,673             | 1,673             | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 1,631             | 1,631             | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 271,497</u> | <u>\$ 247,132</u> | 91.0%            | <u>\$ 24,365</u>    | 9.0%                |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                   |                   |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                   |                   |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                   |                   |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 16 of 28

Chicago Metro WW  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost      | Benefit Expensed  | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2013</b> |  |                        |                   |                   |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 22,591         | \$ 20,273         | 89.7%            | \$ 2,318            | 10.3%               |
| 2                                 | Pension  | ALL                    | 50,025            | 40,447            | 80.9%            | 9,577               | 19.1%               |
| 3                                 | DCP  | ALL                    | 7,403             | 3,901             | 52.7%            | 3,502               | 47.3%               |
| 4                                 | OPEB   | ALL                    | 23,338            | 18,870            | 80.9%            | 4,468               | 19.1%               |
| 5                                 | Group Insurance  | Some Non-Union         | 170,038           | 163,786           | 96.3%            | 6,252               | 3.7%                |
| 6                                 | Relocation Expense                                     | ALL                    | 1,692             | 1,692             | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 1,649             | 1,649             | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 276,736</u> | <u>\$ 250,619</u> | 90.6%            | <u>\$ 26,117</u>    | 9.4%                |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                   |                   |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                   |                   |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                   |                   |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 17 of 28

Pekin  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost      | Benefit Expensed  | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2010</b> |  |                        |                   |                   |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 18,251         | \$ 13,446         | 73.7%            | \$ 4,806            | 26.3%               |
| 2                                | Pension  | ALL                    | 166,996           | 132,256           | 79.2%            | 34,740              | 20.8%               |
| 3                                | DCP  | ALL **                 | 9,584             | 6,736             | 70.3%            | 2,848               | 29.7%               |
| 4                                | OPEB   | ALL                    | 101,129           | 80,783            | 79.9%            | 20,346              | 20.1%               |
| 5                                | Group Insurance  | Some Non-Union         | 164,790           | 129,206           | 78.4%            | 35,584              | 21.6%               |
| 6                                | Relocation Expense                                     | ALL                    | 1,854             | 1,854             | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  | ALL                    | 1,678             | 1,678             | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 464,281</u> | <u>\$ 365,958</u> | 78.8%            | <u>\$ 98,323</u>    | 21.2%               |
| 9                                | * 401k and ESPP offered to all employees               |                        |                   |                   |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                   |                   |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                   |                   |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 18 of 28

Pekin  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost      | Benefit Expensed  | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2011</b> |  |                        |                   |                   |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 19,999         | \$ 15,183         | 75.9%            | \$ 4,816            | 24.1%               |
| 2                                | Pension  | ALL                    | 135,772           | 115,100           | 84.8%            | 20,672              | 15.2%               |
| 3                                | DCP  | ALL                    | 11,749            | 8,816             | 75.0%            | 2,933               | 25.0%               |
| 4                                | OPEB   | ALL                    | 77,977            | 65,722            | 84.3%            | 12,254              | 15.7%               |
| 5                                | Group Insurance  | Some Non-Union         | 206,893           | 168,483           | 81.4%            | 38,411              | 18.6%               |
| 6                                | Relocation Expense                                     | ALL                    | 551               | 551               | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  |                        | 2,752             | 2,752             | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 455,693</u> | <u>\$ 376,608</u> | 82.6%            | <u>\$ 79,086</u>    | 17.4%               |
| 9                                | * 401k and ESPP offered to all employees               |                        |                   |                   |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                   |                   |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                   |                   |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 19 of 28

Pekin  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost      | Benefit Expensed  | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2012</b> |  |                        |                   |                   |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 22,071         | \$ 17,286         | 78.3%            | \$ 4,785            | 21.7%               |
| 2                                 | Pension  | ALL                    | 129,094           | 110,115           | 85.3%            | 18,980              | 14.7%               |
| 3                                 | DCP  | ALL                    | 19,111            | 14,251            | 74.6%            | 4,860               | 25.4%               |
| 4                                 | OPEB   | ALL                    | 66,696            | 57,624            | 86.4%            | 9,072               | 13.6%               |
| 5                                 | Group Insurance  | Some Non-Union         | 212,041           | 173,063           | 81.6%            | 38,978              | 18.4%               |
| 6                                 | Relocation Expense                                     | ALL                    | 1,285             | 1,285             | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 1,252             | 1,252             | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 451,550</u> | <u>\$ 374,876</u> | 83.0%            | <u>\$ 76,673</u>    | 17.0%               |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                   |                   |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                   |                   |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                   |                   |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 20 of 28

Pekin  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost      | Benefit Expensed  | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2013</b> |  |                        |                   |                   |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 22,642         | \$ 17,851         | 78.8%            | \$ 4,790            | 21.2%               |
| 2                                 | Pension  | ALL                    | 133,143           | 107,653           | 80.9%            | 25,490              | 19.1%               |
| 3                                 | DCP  | ALL                    | 21,140            | 15,538            | 73.5%            | 5,602               | 26.5%               |
| 4                                 | OPEB   | ALL                    | 62,115            | 50,224            | 80.9%            | 11,891              | 19.1%               |
| 5                                 | Group Insurance  | Some Non-Union         | 216,932           | 175,596           | 80.9%            | 41,336              | 19.1%               |
| 6                                 | Relocation Expense                                     | ALL                    | 1,299             | 1,299             | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 1,267             | 1,267             | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 458,537</u> | <u>\$ 369,427</u> | 80.6%            | <u>\$ 89,110</u>    | 19.4%               |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                   |                   |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                   |                   |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                   |                   |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 21 of 28

Lincoln  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost      | Benefit Expensed  | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2010</b> |  |                        |                   |                   |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 13,489         | \$ 11,411         | 84.6%            | \$ 2,078            | 15.4%               |
| 2                                | Pension  | ALL                    | 93,633            | 74,155            | 79.2%            | 19,478              | 20.8%               |
| 3                                | DCP  | ALL **                 | 9,958             | 7,988             | 80.2%            | 1,970               | 19.8%               |
| 4                                | OPEB   | ALL                    | 56,702            | 45,295            | 79.9%            | 11,408              | 20.1%               |
| 5                                | Group Insurance  | Some Non-Union         | 91,081            | 71,130            | 78.1%            | 19,952              | 21.9%               |
| 6                                | Relocation Expense                                     | ALL                    | 758               | 758               | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  | ALL                    | 687               | 687               | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 266,309</u> | <u>\$ 211,424</u> | 79.4%            | <u>\$ 54,886</u>    | 20.6%               |
| 9                                | * 401k and ESPP offered to all employees               |                        |                   |                   |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                   |                   |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                   |                   |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 22 of 28

Lincoln  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost      | Benefit Expensed  | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2011</b> |  |                        |                   |                   |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 13,948         | \$ 11,463         | 82.2%            | \$ 2,485            | 17.8%               |
| 2                                | Pension  | ALL                    | 76,127            | 64,536            | 84.8%            | 11,591              | 15.2%               |
| 3                                | DCP  | ALL                    | 11,939            | 9,123             | 76.4%            | 2,817               | 23.6%               |
| 4                                | OPEB   | ALL                    | 43,721            | 36,850            | 84.3%            | 6,871               | 15.7%               |
| 5                                | Group Insurance  | Some Non-Union         | 114,552           | 93,016            | 81.2%            | 21,537              | 18.8%               |
| 6                                | Relocation Expense                                     | ALL                    | 226               | 226               | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  |                        | 1,126             | 1,126             | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 261,639</u> | <u>\$ 216,339</u> | 82.7%            | <u>\$ 45,300</u>    | 17.3%               |
| 9                                | * 401k and ESPP offered to all employees               |                        |                   |                   |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                   |                   |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                   |                   |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 23 of 28

Lincoln  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost      | Benefit Expensed  | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2012</b> |  |                        |                   |                   |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 10,904         | \$ 8,957          | 82.1%            | \$ 1,947            | 17.9%               |
| 2                                 | Pension  | ALL                    | 72,382            | 61,741            | 85.3%            | 10,642              | 14.7%               |
| 3                                 | DCP  | ALL                    | 7,749             | 6,080             | 78.5%            | 1,669               | 21.5%               |
| 4                                 | OPEB   | ALL                    | 37,396            | 32,310            | 86.4%            | 5,086               | 13.6%               |
| 5                                 | Group Insurance  | Some Non-Union         | 112,699           | 93,212            | 82.7%            | 19,487              | 17.3%               |
| 6                                 | Relocation Expense                                     | ALL                    | 526               | 526               | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 512               | 512               | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 242,168</u> | <u>\$ 203,337</u> | 84.0%            | <u>\$ 38,831</u>    | 16.0%               |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                   |                   |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                   |                   |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                   |                   |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 24 of 28

Lincoln  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost      | Benefit Expensed  | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|-------------------|-------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2013</b> |  |                        |                   |                   |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 11,050         | \$ 8,971          | 81.2%            | \$ 2,079            | 18.8%               |
| 2                                 | Pension  | ALL                    | 74,652            | 60,360            | 80.9%            | 14,292              | 19.1%               |
| 3                                 | DCP  | ALL                    | 7,147             | 5,461             | 76.4%            | 1,685               | 23.6%               |
| 4                                 | OPEB   | ALL                    | 34,828            | 28,160            | 80.9%            | 6,667               | 19.1%               |
| 5                                 | Group Insurance  | Some Non-Union         | 115,349           | 96,852            | 84.0%            | 18,497              | 16.0%               |
| 6                                 | Relocation Expense                                     | ALL                    | 532               | 532               | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 518               | 518               | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 244,076</u> | <u>\$ 200,855</u> | 82.3%            | <u>\$ 43,221</u>    | 17.7%               |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                   |                   |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                   |                   |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                   |                   |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 25 of 28

Zone\_1 Including Chicago Metro Water  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost         | Benefit Expensed     | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|----------------------|----------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2010</b> |  |                        |                      |                      |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 604,238           | \$ 472,282           | 78.2%            | \$ 131,956          | 21.8%               |
| 2                                | Pension  | ALL                    | 4,503,090            | 3,566,327            | 79.2%            | 936,763             | 20.8%               |
| 3                                | DCP  | ALL **                 | 503,365              | 383,582              | 76.2%            | 119,783             | 23.8%               |
| 4                                | OPEB   | ALL                    | 2,726,972            | 2,178,346            | 79.9%            | 548,626             | 20.1%               |
| 5                                | Group Insurance  | Some Non-Union         | 4,395,191            | 3,435,656            | 78.2%            | 959,535             | 21.8%               |
| 6                                | Relocation Expense                                     | ALL                    | 31,060               | 31,060               | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  | ALL                    | 28,121               | 28,121               | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 12,792,037</u> | <u>\$ 10,095,373</u> | 78.9%            | <u>\$ 2,696,663</u> | 21.1%               |
| 9                                | * 401k and ESPP offered to all employees               |                        |                      |                      |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                      |                      |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                      |                      |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 26 of 28

Zone\_1 Including Chicago Metro Water  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                         | Benefit  | Available to Employees | Benefit Cost         | Benefit Expensed     | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|----------------------------------|--|------------------------|----------------------|----------------------|------------------|---------------------|---------------------|
| <b>Year ended September 2011</b> |  |                        |                      |                      |                  |                     |                     |
| 1                                | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 615,650           | \$ 493,780           | 80.2%            | \$ 121,870          | 19.8%               |
| 2                                | Pension  | ALL                    | 3,661,145            | 3,103,715            | 84.8%            | 557,430             | 15.2%               |
| 3                                | DCP  | ALL                    | 558,426              | 436,347              | 78.1%            | 122,079             | 21.9%               |
| 4                                | OPEB   | ALL                    | 2,102,665            | 1,772,226            | 84.3%            | 330,439             | 15.7%               |
| 5                                | Group Insurance  | Some Non-Union         | 5,537,638            | 4,501,886            | 81.3%            | 1,035,752           | 18.7%               |
| 6                                | Relocation Expense                                     | ALL                    | 9,237                | 9,237                | 100.0%           | -                   | 0.0%                |
| 7                                | Tuition Aid  |                        | 46,114               | 46,114               | 100.0%           | -                   | 0.0%                |
| 8                                | Total  |                        | <u>\$ 12,530,876</u> | <u>\$ 10,363,306</u> | <u>82.7%</u>     | <u>\$ 2,167,570</u> | <u>17.3%</u>        |
| 9                                | * 401k and ESPP offered to all employees               |                        |                      |                      |                  |                     |                     |
| 10                               | Retiree Medical only available to some union employees |                        |                      |                      |                  |                     |                     |
| 11                               | ** DCP offered to all employees hired after 01/01/06   |                        |                      |                      |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 27 of 28

Zone\_1 Including Chicago Metro Water  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost         | Benefit Expensed    | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|----------------------|---------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2012</b> |  |                        |                      |                     |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 527,552           | \$ 418,907          | 79.4%            | \$ 108,645          | 20.6%               |
| 2                                 | Pension  | ALL                    | 3,481,073            | 2,969,284           | 85.3%            | 511,789             | 14.7%               |
| 3                                 | DCP  | ALL                    | 566,082              | 440,392             | 77.8%            | 125,690             | 22.2%               |
| 4                                 | OPEB   | ALL                    | 1,798,479            | 1,553,862           | 86.4%            | 244,618             | 13.6%               |
| 5                                 | Group Insurance  | Some Non-Union         | 5,318,482            | 4,285,355           | 80.6%            | 1,033,126           | 19.4%               |
| 6                                 | Relocation Expense                                     | ALL                    | 21,531               | 21,531              | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 20,987               | 20,987              | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 11,734,186</u> | <u>\$ 9,710,319</u> | <u>82.8%</u>     | <u>\$ 2,023,867</u> | <u>17.2%</u>        |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                      |                     |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                      |                     |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                      |                     |                  |                     |                     |

ILLINOIS-AMERICAN WATER COMPANY  
Employee Benefits  
Period Reported: October 2009 through September 2013

Docket No. 11-0767  
Section 285.3135  
Schedule C-11.3  
Page 28 of 28

Zone\_1 Including Chicago Metro Water  
Workpaper Reference: \_\_\_\_\_

Witness Responsible: Tyler Bernsen

| Line No.                          | Benefit  | Available to Employees | Benefit Cost         | Benefit Expensed    | Percent Expensed | Benefit Capitalized | Percent Capitalized |
|-----------------------------------|--|------------------------|----------------------|---------------------|------------------|---------------------|---------------------|
| <b>Year ending September 2013</b> |  |                        |                      |                     |                  |                     |                     |
| 1                                 | 401k / Retiree Medical / ESPP                          | ALL or Some Union *    | \$ 540,692           | \$ 427,833          | 79.1%            | \$ 112,859          | 20.9%               |
| 2                                 | Pension  | ALL                    | 3,590,234            | 2,902,885           | 80.9%            | 687,349             | 19.1%               |
| 3                                 | DCP  | ALL                    | 576,823              | 443,499             | 76.9%            | 133,324             | 23.1%               |
| 4                                 | OPEB   | ALL                    | 1,674,956            | 1,354,299           | 80.9%            | 320,658             | 19.1%               |
| 5                                 | Group Insurance  | Some Non-Union         | 5,469,146            | 4,389,534           | 80.3%            | 1,079,612           | 19.7%               |
| 6                                 | Relocation Expense                                     | ALL                    | 21,773               | 21,773              | 100.0%           | -                   | 0.0%                |
| 7                                 | Tuition Aid  |                        | 21,223               | 21,223              | 100.0%           | -                   | 0.0%                |
| 8                                 | Total  |                        | <u>\$ 11,894,848</u> | <u>\$ 9,561,046</u> | 80.4%            | <u>\$ 2,333,802</u> | 19.6%               |
| 9                                 | * 401k and ESPP offered to all employees               |                        |                      |                     |                  |                     |                     |
| 10                                | Retiree Medical only available to some union employees |                        |                      |                     |                  |                     |                     |
| 11                                | ** DCP offered to all employees hired after 01/01/06   |                        |                      |                     |                  |                     |                     |