

Aqua Illinois, Inc.

Kankakee Water Division

Schedule C

Proposed Test Year Period: Future
 Period Reported: 2015

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 Supported Rates (G)	Pro Forma Balance at Requested Rates (H)
1	460 - 474 Operating Revenue	\$ 49,255,801	\$ 21,830,064	\$ -	\$ 21,830,064	\$ 2,579,478	\$ 24,409,542	\$ 24,001,827
2								
3	600 - 675 Oper. and Maint. Expense	18,924,178	8,177,849	117,183	8,295,032	18,331	8,313,363	8,313,363
4	403 Depreciation Expense	10,477,370	4,374,306	56,033	4,430,339		4,430,339	4,430,339
5	406 Amort. of Util Plant Acq. Ad	(45,063)	(50,472)	-	(50,472)		(50,472)	(50,472)
6	407 Amortization Expense	158,298	104,918	-	104,918		104,918	104,918
7	408.1 Taxes Other Than Income	3,087,606	1,107,423	-	1,107,423		1,107,423	1,107,423
8	409.1 Income Taxes:							
9	- Federal	3,946,070	1,884,287	(153,771)	1,730,516	811,244	2,541,759	2,408,600
10	- State	964,522	488,043	30,975	519,018	243,309	762,327	722,390
11	412 Amortization of I. T. C.	(57,564)	(45,136)	-	(45,136)		(45,136)	(45,136)
12	Total Operating Expenses	37,455,418	16,041,216	50,421	16,091,637	1,072,883	17,164,520	\$ 16,991,424
13								
14	Utility Operating Income	\$ 11,800,384	\$ 5,788,848	\$ (50,421)	\$ 5,738,427	\$ 1,506,595	\$ 7,245,023	\$ 7,010,404
15								
16	Rate Base	\$ 173,781,891	\$ 87,068,385	\$ (4,303)	\$ 87,064,082	\$ -	\$ 87,064,082	\$ 87,064,082
17								
18	Rate of Return	6.79%	6.65%		6.59%		8.32%	8.05%

Proposed Test Year Period: Future
Period Reported: 2015

Summary of Utility Proposed Adjustments to Operating Income

Line	Account Number	Operating Income Statement Category	Adjustments (C-1, Col. D)	Rate Increase	Total Utility Proposed Adjustments	Associated Income Taxes		Net Operating Income	Supporting Schedule
				and Related Adjustments (C-1, Col. F)		State	Federal		
1	460-474	Operating Revenues	\$ -	\$ 2,579,478	\$ 2,579,478	\$(245,050)	\$ (817,050)	\$ 1,517,378	C - 2.1
2									
3	601	Salaries & Wages, Employees	-	-	-	-	-	-	
4	603	Salaries & Wages, Officers	-	-	-	-	-	-	
5	604	Employee Pensions & Benefits	-	-	-	-	-	-	
6	615 & 616	Purchased Power & Fuel for Power Prod.	-	-	-	-	-	-	
7	618	Chemicals	-	-	-	-	-	-	
8	620	Materials & Supplies	-	-	-	-	-	-	
9	631	Contractual Services - Engineering	-	-	-	-	-	-	
10	632	Contractual Services - Accounting	-	-	-	-	-	-	
11	633	Contractual Services - Legal	-	-	-	-	-	-	
12	634	Contractual Services - Management	-	-	-	-	-	-	
13	635 & 636	Contractual Services - Other	-	-	-	-	-	-	
14	641 - 642	Lease Expense	-	-	-	-	-	-	
15	650	Transportation Expense	-	-	-	-	-	-	
16	656 - 659	Insurance Expense	-	-	-	-	-	-	
17	666 & 667	Regulatory Commission Exp. Amortization	117,183	-	117,183	(11,132)	(37,118)	(68,933)	C - 2.2
18	670	Bad Debt Expense	-	18,331	18,331	(1,741)	(5,806)	(10,783)	C - 2.3
19	675	Miscellaneous Expense	-	-	-	-	-	-	
20		SUB-TOTAL O&M	117,183	18,331	135,514	(12,874)	(42,924)	(79,716)	
21	403	Depreciation	56,033	-	56,033	(5,323)	(17,748)	(32,961)	C - 2.4
24	408	Taxes Other Than Income	-	-	-	-	-	-	
25		TOTAL EXPENSES (Excluding Income Tax)	173,216	18,331	191,547	(18,197)	(60,672)	(112,677)	
26									
27	409 - 411	Income Taxes - Federal	(153,771)	811,244	657,473		(756,377)	98,904	C - 2.5
28	409 - 411	State	30,975	243,309	274,284	(226,854)		(47,431)	C - 2.5
29									
31		Net Operating income	\$ (50,421)	\$ 1,506,595	\$ 1,456,175	\$ -	\$ -	\$ 1,456,175	

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	\$ 13,664,205	\$ 1,617,850	\$ 15,282,055
2				
3	Metered Commercial	3,348,207	396,430	3,744,637
4				
5	Metered Industrial	2,113,290	250,215	2,363,505
6				
7	Public Authority	517,037	61,218	578,255
8				
9	Sales to Other Utilities	-	-	-
10	Sub-total - Tariff Revenues	\$ 19,642,739	\$ 2,325,713	\$ 21,968,452
11				
12	Public Fire Protection	1,729,180	204,736	1,933,916
13	Private Fire Protection	327,566	38,784	366,350
14				
15	Other Revenue	130,579	10,246	140,825
16				
17		-	-	-
18				
19	TOTAL	\$ 21,830,064	\$ 2,579,478	\$ 24,409,542

Period Reported: 2015

Detailed Adjustments to Operating Income

<u>Line</u>	<u>Rate Classification (A)</u>	<u>UNADJUSTED PRESENT RATES (B)</u>	<u>ADJUSTMENT TO PRESENT (C)</u>	<u>ADJUSTED PRESENT RATES (To C-2.1 p1) (D)</u>
1	Residential	\$ 13,664,205		\$ 13,664,205
2				
3	Commercial	3,348,207		3,348,207
4				
5	Industrial	2,113,290		2,113,290
6				
7	Public Authority	517,037		517,037
8				
9	Sales to Other Utilities	-		-
10				
11	Total:	19,642,739	-	19,642,739
12				
13				
14	Public Fire	1,729,180	-	1,729,180
15				
16	Private Fire	<u>327,566</u>		<u>327,566</u>
17				
18	Total Fire:	2,056,746	-	2,056,746
19				
20				
21	<u>Other Revenue</u>			
22	Late Payment Fees	86,533		86,533
23	Misc. Service Revenues	19,920		19,920
24	Rents from Water Property	-		-
25	Other Water Revenues	<u>24,126</u>		<u>24,126</u>
26				
27	Total Other:	130,579	-	130,579
28				
29				
30	TOTAL	\$ 21,830,064	\$ -	\$ 21,830,064

Period Reported: 2015

Detailed Adjustments to Operating Income

<u>Line</u>	<hr/>	
1	<u>Regulatory Commission Expense Amortization - Account 666</u>	
2		
3	An adjustment is made to reflect a three year amortization of rate case expense. The amount shown	
4	below represents costs for the Kankakee Water Division (see also Schedule C - 10 & C - 10.1).	
5		
6		
7		
8		
9	Outside Consultants / Witnesses	\$ 108,100
10		
11	Outside Legal Services	125,000
12		
13	Other Expenses	<u>118,450</u>
14		
15	Sub-total	\$ 351,550
16		
17		
18	Amortization of Prior Rate Case Expense	<u>-</u>
19		
20	Total Rate Case Cost to be Amortized	\$ 351,550
21		
22		
23	Amortization Period (4 Years)	<u>3</u>
24		
25		
26	Pro Forma Annual Rate Case Amortization Expense	\$ 117,183
27		
28		
29	2015 Forecast	<u>0</u>
30		
31		
32		
33	Pro Forma Adjustment	<u>\$ 117,183</u> (WP-C1, line 17)

Period Reported: 2015

Detailed Adjustments to Operating Income

Line		
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	\$ 21,830,064
10	Pro Forma Revenues at Present Rates	\$ 21,830,064
11	Percentage Increase	0.00%
12		
13		
14	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	\$ 155,131
15	% Metered Revenue Increase from Above	<u>0.00%</u>
16	Pro Forma Bad Debt Expense at Present Rates	\$ 155,131
17	Unadjusted Jurisdictional Bad Debt Expense at Present Rates	<u>\$ 155,131</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	\$ 21,830,064
25	Pro Forma Revenue at Proposed Rates	\$ 24,409,542
26	Percentage Increase	11.82%
27		
28		
29	Pro Forma Bad Debt Expense at Present Rates	\$ 155,131
30	% Revenue Increase from Above	<u>11.82%</u>
31	Pro Forma Bad Debt Expense at Proposed Rates	\$ 173,461
32	Pro Forma Bad Debt Expense at Present Rates	<u>155,131</u>
33		
34		
35	Pro Forma Proposed Adjustment	<u>\$ 18,331</u> (WP-C1, line 18)

Period Reported: 2015

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	\$ 1,884,287	\$ (153,771)	\$ 1,730,516	\$ 811,244	\$ 2,541,759	(WP-C1, line 28)
State Income Tax	\$ 488,043	\$ 30,975	\$ 519,018	\$ 243,309	\$ 762,327	(WP-C1, line 29)

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

Sales Statistics - Total Company

Proposed Test Year Period: Future
 Period Reported: 2008 - 2015
 Prior Year (2013) 12 Mo. Actual

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	2008 Revenues (B)	2008 (mg) Sales Volume (C)	2009 Revenues (D)	2009 (mg) Sales Volume (E)	2010 Revenues (F)	2010 (mg) Sales Volume (G)	2011 Revenues (H)	2011 (mg) Sales Volume (I)
1	Residential	\$24,508,861	2,979.4	\$24,818,254	2,920.4	\$24,967,677	2,933.7	\$27,218,233	2,855.4
2	Commercial	5,542,563	1,372.1	5,897,461	1,310.1	5,910,867	1,260.1	6,728,906	1,239.0
3	Industrial	3,640,846	1,696.8	3,280,230	1,394.6	3,543,110	1,520.3	3,961,421	1,606.5
4	Multiple Family Dwellings	128,242	65.2	271,617	-	321,945	-	329,653	-
5	Sales to Other Utilities	709,778	210.9	813,831	225.3	694,761	212.7	800,632	213.1
6	Public Fire Protection	3,330,988		3,484,393		3,452,595		3,320,859	
7	Private Fire Protection	173,309		210,138		242,459		447,085	
8	All Other Operating Revenue	<u>2,061,100</u>	<u>-</u>	<u>2,222,713</u>	<u>-</u>	<u>2,515,111</u>	<u>-</u>	<u>2,235,648</u>	<u>-</u>
9									
10	Total:	\$40,095,687	6,324.4	\$40,998,636	5,850.4	\$41,648,525	5,926.8	\$45,042,438	5,914.0

- Projected - All Under Commission Jurisdiction -

Line		2012 Revenues	2012 (mg) Sales Volume	2013 Revenues	2013 (mg) Sales Volume	2014 Revenues	2014 (mg) Sales Volume	2015 Revenues	2015 (mg) Sales Volume
19	Residential	\$29,351,869	2,890.7	\$28,869,338	2,719.4	\$28,900,313	2,755.3	\$29,252,720	2,726.8
20	Commercial	7,222,359	1,244.5	7,320,490	1,130.2	7,422,833	1,162.2	7,518,028	1,123.2
21	Industrial	4,227,578	1,611.9	4,439,440	1,710.1	4,331,530	1,620.0	4,396,332	1,593.3
22	Public Authority	579,162	110.8	563,748	75.1	402,324	-	413,984	82.6
23	Multiple Family Dwellings / Irrigation	36,221	-	41,726	-	35,352	-	35,006	-
24	Sales to Other Utilities	956,506	229.5	902,296	228.0	914,723	224.3	905,573	224.3
25	Public Fire Protection	3,696,408		3,889,288		3,867,198		3,927,180	
26	Private Fire Protection	663,029		721,699		734,640		746,867	
27	All Other Operating Revenue	<u>1,766,442</u>	<u>-</u>	<u>2,024,814</u>	<u>-</u>	<u>2,909,082</u>	<u>-</u>	<u>2,060,109</u>	<u>-</u>
28									
29	Total:	\$48,499,573	6,087.4	\$48,772,838	5,862.8	\$49,517,995	5,761.8	\$49,255,801	5,750.2

Sales Statistics - Kankakee Water Division

Proposed Test Year Period: Future
 Period Reported: 2008 - 2015
 Prior Year (2013) 12 Mo. Actual

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	2008 Revenues (B)	2008 (mg) Sales Volume (C)	2009 Revenues (D)	2009 (mg) Sales Volume (E)	2010 Revenues (F)	2010 (mg) Sales Volume (G)	2011 Revenues (H)	2011 (mg) Sales Volume (I)
1	Residential - Metered & Unmetered	\$ 9,860,655	1,592.9	\$10,543,644	1,576.4	\$ 10,832,712	1,603.0	\$ 13,148,001	1,554.9
2	Commercial - Metered	2,828,551	878.0	2,774,723	688.0	2,830,115	651.8	3,576,929	649.3
3	Industrial - Metered	1,973,763	968.9	1,505,972	694.9	1,626,508	800.6	2,113,426	899.0
4	Multiple Family Dwellings	-	-	126,039	-	-	-	-	-
5	Sales to Other Utilities	-	-	-	-	-	-	-	-
6	Public Fire Protection	2,036,005	-	1,844,434	-	1,819,638	-	1,700,490	-
7	Private Fire Protection	14,281	-	22,225	-	53,891	-	264,987	-
8	All Other Operating Revenue	729,429	-	1,068,392	-	1,037,338	-	537,048	-
9									
10	Total:	\$ 17,442,684	3,439.8	\$17,885,430	2,959.3	\$ 18,200,203	3,055.4	\$ 21,340,881	3,103.2
11									
12									
13									
14									
15									

- Projected - All Under Commission Jurisdiction -

Line	Customer Classification (A)	2012 Revenues (B)	2012 (mg) Sales Volume (C)	2013 Revenues (D)	2013 (mg) Sales Volume (E)	2014 Revenues (F)	2014 (mg) Sales Volume (G)	2015 Revenues (H)	2015 (mg) Sales Volume (I)
19	Residential - Metered & Unmetered	\$ 13,280,563	1,608.5	\$12,904,538	1,508.4	\$ 12,840,526	1,540.0	\$ 13,664,205	1,511.5
20	Commercial - Metered	3,327,425	608.3	3,289,227	566.3	3,391,713	600.0	3,348,207	561.0
21	Industrial - Metered	2,108,326	896.1	2,242,652	928.7	2,164,397	880.0	2,113,290	853.3
22	Public Authority	482,799	98.4	461,821	63.4	314,052	-	517,037	82.6
23	Sales to Other Utilities	-	-	-	-	-	-	-	-
24	Public Fire Protection	1,629,016	-	1,642,993	-	1,631,592	-	1,729,180	-
25	Private Fire Protection	301,244	-	313,098	-	323,760	-	327,566	-
26	All Other Operating Revenue	817,752	-	991,706	-	1,239,204	-	130,579	-
27									
28	Total:	\$ 21,947,125	3,211.3	\$21,846,036	3,066.8	\$ 21,905,244	3,020.0	\$ 21,830,064	3,008.4

Period Reported: 2013 - 2015
 Prior Year (2013) 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)	2013 Total (E)	Direct PR (F)	Non-Payroll (G)	2014 Total (H)	Direct PR (I)	Non-Payroll (J)	2015 Total (K)
1	480-474	Total Operating Revenues		\$48,772,838	\$48,772,838		\$49,517,995	\$49,517,995		\$49,255,801	\$49,255,801
2	601	Salaries & Wages, Employees	5,015,398		5,015,398	5,311,169		5,311,169	5,580,801		5,580,801
3	603	Salaries & Wages, Officers	360,797		360,797	353,543		353,543	364,162		364,162
4	604	Employee Pensions & Benefits		2,319,123	2,319,123		2,109,738	2,109,738		1,813,505	1,813,505
5	615 & 616	Purchased Power & Fuel for Power Prod.		1,802,209	1,802,209		1,843,664	1,843,664		1,825,211	1,825,211
6	618	Chemicals		1,254,486	1,254,486		1,272,956	1,272,956		1,311,129	1,311,129
7	620	Materials & Supplies		438,608	438,608		353,484	353,484		363,724	363,724
8	631	Contractual Services - Engineering		33,747	33,747		-	-		-	-
9	632	Contractual Services - Accounting		98,647	98,647		110,660	110,660		109,188	109,188
10	633	Contractual Services - Legal		88,808	88,808		60,000	60,000		61,800	61,800
11	634	Contractual Services - Management		1,741,211	1,741,211		1,825,237	1,825,237		1,879,996	1,879,996
12	635 & 636	Contractual Services - Other		3,606,731	3,606,731		3,706,087	3,706,087		3,787,839	3,787,839
13	641 - 642	Lease Expense		44,688	44,688		48,960	48,960		50,388	50,388
14	650	Transportation Expense		523,967	523,967		551,244	551,244		567,688	567,688
15	656 - 659	Insurance Expense		811,100	811,100		851,328	851,328		876,844	876,844
16	666 & 667	Regulatory Commission Exp. Amortization		229,150	229,150		223,898	223,898		166,107	166,107
17	670	Bad Debt Expense		433,800	433,800		436,457	436,457		443,238	443,238
18	675	Miscellaneous Expense		(577,005)	(577,005)		(395,730)	(395,730)		(277,443)	(277,443)
19		O & M Expenses	5,376,195		18,225,467	5,664,712		18,662,695	5,944,963		18,924,178
20	403	Depreciation Expense		9,033,923	9,033,923		9,701,292	9,701,292		10,477,370	10,477,370
21	406	Amortization of Utility Plant Acquisition Adjust.		(45,063)	(45,063)		(45,060)	(45,060)		(45,063)	(45,063)
22	407	Amortization Expense		270,166	270,166		270,168	270,168		158,298	158,298
23	408	Taxes Other Than Income		3,032,853	3,032,853		3,105,315	3,105,315		3,087,606	3,087,606
24	409	Income Taxes - Current Federal		4,359,042	4,359,042		4,342,496	4,342,496		3,946,070	3,946,070
25	409	Income Taxes - Current State		1,268,647	1,268,647		1,300,058	1,300,058		964,522	964,522
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		(60,935)	(60,935)		(35,160)	(35,160)		(35,160)	(35,160)
30	412	Amortization of I. T. C. - State		31,506	31,506		(22,404)	(22,404)		(22,404)	(22,404)
31		Utility Operating Expenses	\$ 5,376,195	\$30,739,412	\$36,115,607	\$ 5,664,712	\$ 31,614,688	\$ 37,279,400	\$ 5,944,963	\$ 31,510,455	\$ 37,455,418
32		Utility Operating Income	\$(5,376,195)	\$18,033,426	\$12,657,230	\$(5,664,712)	\$ 17,903,307	\$ 12,238,595	\$(5,944,963)	\$ 17,745,347	\$ 11,800,384
33	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34		Total Utility Operating Income	\$(5,376,195)	\$18,033,426	\$12,657,230	\$(5,664,712)	\$ 17,903,307	\$ 12,238,595	\$(5,944,963)	\$ 17,745,347	\$ 11,800,384
35		<u>Other Income and Deductions:</u>									
36	419	Interest and Dividend Income		724	724		1,080	1,080		1,080	1,080
37	420	Allowance for Funds Used During Construction		7,204	7,204		37,638	37,638		15,635	15,635
38	421	Non-Utility Income		905,354	905,354		891,012	891,012		891,008	891,008
39	426	Miscellaneous Non-Utility Expenses		(206,808)	(206,808)		(243,072)	(243,072)		(248,371)	(248,371)
40	409	Non-Operating Income Taxes		-	-		-	-		-	-
41	412	Amortization of Pre-1971 I. T. C.		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ 706,474	\$ 706,474		\$ 686,658	\$ 686,658		\$ 659,352	\$ 659,352
43		<u>Debt Expense:</u>									
44	427	Interest Expense		4,661,845	4,661,845		4,592,424	4,592,424		4,592,423	4,592,423
45	428	Amortization of Debt Discount and Expense		189,887	189,887		189,716	189,716		189,733	189,733
46	429	Amortization of Premium on Debt		43,337	43,337		43,332	43,332		43,338	43,338
47		Total Debt Expense		\$ 4,895,069	\$ 4,895,069		\$ 4,825,472	\$ 4,825,472		\$ 4,825,494	\$ 4,825,494
48		NET INCOME	\$(5,376,195)	\$13,844,831	\$ 8,468,636	\$(5,664,712)	\$ 13,764,493	\$ 8,099,781	\$(5,944,963)	\$ 13,579,205	\$ 7,634,242

* This exhibit includes Sewer Accounts as well.

Period Reported: 2010 - 2012

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		\$ 41,648,525	\$ 41,648,525		\$ 45,042,438	\$ 45,042,438		\$ 48,499,573	\$ 48,499,573
2	601	Salaries & Wages, Employees	4,682,860		4,682,860	4,697,651		4,697,651	4,930,113		4,930,113
3	603	Salaries & Wages, Officers	254,341		254,341	220,782		220,782	337,413		337,413
4	604	Employee Pensions & Benefits		2,054,278	2,054,278		2,095,907	2,095,907		2,380,839	2,380,839
5	615 & 616	Purchased Power & Fuel for Power Prod.		2,286,071	2,286,071		2,295,328	2,295,328		2,125,356	2,125,356
6	618	Chemicals		1,207,999	1,207,999		1,150,091	1,150,091		1,191,394	1,191,394
7	620	Materials & Supplies		373,898	373,898		438,105	438,105		364,949	364,949
8	631	Contractual Services - Engineering		10,673	10,673		36,422	36,422		31,048	31,048
9	632	Contractual Services - Accounting		89,521	89,521		90,504	90,504		85,240	85,240
10	633	Contractual Services - Legal		(40,907)	(40,907)		55,418	55,418		26,849	26,849
11	634	Contractual Services - Management		1,453,909	1,453,909		1,556,582	1,556,582		1,644,526	1,644,526
12	635 & 636	Contractual Services - Other		3,506,926	3,506,926		3,602,504	3,602,504		3,368,893	3,368,893
13	641 - 642	Lease Expense		47,135	47,135		47,352	47,352		45,624	45,624
14	650	Transportation Expense		497,563	497,563		511,729	511,729		504,207	504,207
15	656 - 659	Insurance Expense		562,721	562,721		628,505	628,505		685,076	685,076
16	666 & 667	Regulatory Commission Exp. Amortization		228,882	228,882		163,978	163,978		267,504	267,504
17	670	Bad Debt Expense		551,188	551,188		605,813	605,813		461,519	461,519
18	675	Miscellaneous Expense		(638,540)	(638,540)		(520,796)	(520,796)		(557,430)	(557,430)
19		O & M Expenses	4,937,201	12,191,316	17,128,517	4,918,433	12,757,443	17,675,876	5,267,526	12,625,592	17,893,118
20	403	Depreciation Expense		7,695,601	7,695,601		8,035,532	8,035,532		8,619,841	8,619,841
21	406	Amortization of Utility Plant Acquisition Adjust.		(45,062)	(45,062)		(45,062)	(45,062)		(45,063)	(45,063)
22	407	Amortization Expense		293,577	293,577		275,948	275,948		273,702	273,702
23	408	Taxes Other Than Income		2,798,809	2,798,809		2,815,018	2,815,018		2,999,389	2,999,389
24	409	Income Taxes - Current Federal		3,161,323	3,161,323		3,873,061	3,873,061		4,569,955	4,569,955
25	409	Income Taxes - Current State		717,747	717,747		1,166,926	1,166,926		1,375,760	1,375,760
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		(51,840)	(51,840)		(51,840)	(51,840)		(49,529)	(49,529)
30	412	Amortization of I. T. C. - State		(25,569)	(25,569)		(27,534)	(27,534)		(31,980)	(31,980)
31		Utility Operating Expenses	\$ 4,937,201	\$ 26,735,901	\$ 31,673,102	\$ 4,918,433	\$ 28,799,493	\$ 33,717,926	\$ 5,267,526	\$ 30,337,667	\$ 35,605,193
32		Utility Operating Income	\$(4,937,201)	\$ 14,912,624	\$ 9,975,423	\$(4,918,433)	\$ 16,242,945	\$ 11,324,512	\$(5,267,526)	\$ 18,161,906	\$ 12,894,380
33	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		1,070	1,070
34		Total Utility Operating Income	\$(4,937,201)	\$ 14,912,624	\$ 9,975,423	\$(4,918,433)	\$ 16,242,945	\$ 11,324,512	\$(5,267,526)	\$ 18,162,976	\$ 12,895,450
35		<u>Other Income and Deductions:</u>									
36	419	Interest and Dividend Income		2,082	2,082		1,249	1,249		1,266	1,266
37	420	Allowance for Funds Used During Construction		188,103	188,103		25,408	25,408		(2,684)	(2,684)
38	421	Non-Utility Income		890,173	890,173		881,972	881,972		829,498	829,498
39	426	Miscellaneous Non-Utility Expenses		(207,010)	(207,010)		(133,335)	(133,335)		(238,781)	(238,781)
40	409	Non-Operating Income Taxes		-	-		-	-		-	-
41	412	Amortization of Pre-1971 I. T. C.		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ 873,348	\$ 873,348		\$ 775,293	\$ 775,293		\$ 589,299	\$ 589,299
43		<u>Debt Expense:</u>									
44	427	Interest Expense		4,687,881	4,687,881		4,654,221	4,654,221		4,667,112	4,667,112
45	428	Amortization of Debt Discount and Expense		189,887	189,887		189,887	189,887		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		\$ 4,921,106	\$ 4,921,106		\$ 4,887,445	\$ 4,887,445		\$ 4,900,336	\$ 4,900,336
48		NET INCOME	\$(4,937,201)	\$ 10,864,867	\$ 5,927,666	\$(4,918,433)	\$ 12,130,793	\$ 7,212,360	\$(5,267,526)	\$ 13,851,939	\$ 8,584,412

* This exhibit includes Sewer Accounts as well.

Period Reported: 2013 - 2015
 Prior Year (2013) 12 Mo. Actual

Comparative Operating Income Statements for Prior Years and the Test Year - Kankakee Water Division

Line	Account # (A)	Account Description (B)	Direct PR (C)	Non-PR (D)	2013 Total (E)	Direct PR (F)	Non-PR (G)	2014 Total (H)	Direct PR (I)	Non-PR (J)	2015 Total (K)
1	460-474	Total Operating Revenues		\$21,846,036	\$ 21,846,036		\$ 21,905,244	\$ 21,905,244		\$ 21,830,064	\$ 21,830,064
2	601	Salaries & Wages, Employees	1,657,945		1,657,945	1,750,795		1,750,795	1,913,611		1,913,611
3	603	Salaries & Wages, Officers	129,072		129,072	143,219		143,219	147,504		147,504
4	604	Employee Pensions & Benefits		793,509	793,509		731,025	731,025		646,339	646,339
5	615 & 616	Purchased Power & Fuel for Power Prod.		590,264	590,264		575,263	575,263		569,509	569,509
6	618	Chemicals		597,383	597,383		591,988	591,988		609,745	609,745
7	620	Materials & Supplies		185,755	185,755		129,984	129,984		176,290	176,290
8	631	Contractual Services - Engineering		9,600	9,600		-	-		-	-
9	632	Contractual Services - Accounting		46,601	46,601		50,052	50,052		49,400	49,400
10	633	Contractual Services - Legal		22,242	22,242		16,800	16,800		17,304	17,304
11	634	Contractual Services - Management		822,436	822,436		870,707	870,707		896,829	896,829
12	635 & 636	Contractual Services - Other		1,360,372	1,360,372		1,468,435	1,468,435		1,500,583	1,500,583
13	641 - 642	Lease Expense		3,384	3,384		3,252	3,252		3,337	3,337
14	650	Transportation Expense		236,648	236,648		235,559	235,559		242,616	242,616
15	656 - 659	Insurance Expense		350,364	350,364		381,312	381,312		392,761	392,761
16	666 & 667	Regulatory Commission Exp. Amortization		63,043	63,043		57,794	57,794		-	-
17	670	Bad Debt Expense		145,960	145,960		153,384	153,384		155,131	155,131
18	675	Miscellaneous Expense		817,526	817,526		736,609	736,609		856,890	856,890
19	O & M Expenses		1,787,017	6,045,086	7,832,102	1,894,014	6,002,164	7,896,178	2,061,114	6,116,735	8,177,849
20	403	Depreciation Expense		3,812,460	3,812,460		4,050,282	4,050,282		4,374,306	4,374,306
21	406	Amortization of Utility Plant Acquisition Adjust.		(50,472)	(50,472)		(50,472)	(50,472)		(50,472)	(50,472)
22	407	Amortization Expense		139,640	139,640		139,644	139,644		104,918	104,918
23	408	Taxes Other Than Income		1,134,259	1,134,259		1,151,064	1,151,064		1,107,423	1,107,423
24	409	Income Taxes - Current Federal		2,123,240	2,123,240		2,141,373	2,141,373		1,884,287	1,884,287
25	409	Income Taxes - Current State		671,410	671,410		673,659	673,659		488,043	488,043
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		(10,257)	(10,257)		(9,564)	(9,564)		(8,871)	(8,871)
30	412	Amortization of I. T. C. - State		(32,305)	(32,305)		(34,285)	(34,285)		(36,265)	(36,265)
31		Utility Operating Expenses	\$ 1,787,017	\$13,833,059	\$ 15,620,076	\$ 1,894,014	\$ 14,063,865	\$ 15,957,879	\$ 2,061,114	\$ 13,980,102	\$ 16,041,216
32		Utility Operating Income	\$(1,787,017)	\$ 8,012,977	\$ 6,225,960	\$(1,894,014)	\$ 7,841,379	\$ 5,947,365	\$(2,061,114)	\$ 7,849,962	\$ 5,788,848
34	414	Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
35		Total Utility Operating Income	\$(1,787,017)	\$ 8,012,977	\$ 6,225,960	\$(1,894,014)	\$ 7,841,379	\$ 5,947,365	\$(2,061,114)	\$ 7,849,962	\$ 5,788,848
36		Other Income and Deductions:									
37	419	Interest and Dividend Income		724	724		1,080	1,080		1,080	1,080
38	420	Allowance for Funds Used During Construction		(479)	(479)		23,823	23,823		1,822	1,822
39	421	Non-Utility Income		194,545	194,545		193,824	193,824		193,821	193,821
40	426	Miscellaneous Non-Utility Expenses		(30,688)	(30,688)		(29,856)	(29,856)		(29,860)	(29,860)
41	409	Non-Operating Income Taxes		-	-		-	-		-	-
42		Total Other Income and Deductions		\$ 164,102	\$ 164,102	\$ -	\$ 188,871	\$ 188,871	\$ -	\$ 166,863	\$ 166,863
45		Debt Expense:									
46	427	Interest Expense		2,133,783	2,133,783		2,081,650	2,081,650		2,081,654	2,081,654
47	428	Amortization of Debt Discount and Expense		76,236	76,236		77,747	77,747		77,747	77,747
48	429	Amortization of Premium on Debt		17,399	17,399		17,760	17,760		17,758	17,758
49		Total Debt Expense		\$ 2,227,419	\$ 2,227,419	\$ -	\$ 2,177,157	\$ 2,177,157	\$ -	\$ 2,177,159	\$ 2,177,159
51		NET INCOME (LOSS)	\$(1,787,017)	\$ 5,949,661	\$ 4,162,644	\$(1,894,014)	\$ 5,853,093	\$ 3,959,079	\$(2,061,114)	\$ 5,839,667	\$ 3,778,552

Period Reported: 2010 - 2012

Comparative Operating Income Statements for Prior Years and the Test Year - Kankakee Water Division

Line	Account # (A)	Account Description (B)	Direct PR (C)	Non-PR (D)	2010 Total (E)	Direct PR (F)	Non-PR (G)	2011 Total (H)	Direct PR (I)	Non-PR (J)	2012 Total (K)
1	460-474	Total Operating Revenues		\$18,200,203	\$18,200,203		\$21,340,881	\$21,340,881		\$21,947,125	\$21,947,125
2	601	Salaries & Wages, Employees	1,769,135		1,769,135	1,840,367		1,840,367	1,745,087		1,745,087
3	603	Salaries & Wages, Officers	97,885		97,885	75,305		75,305	115,316		115,316
4	604	Employee Pensions & Benefits		783,860	783,860		808,971	808,971		840,077	840,077
5	615 & 616	Purchased Power & Fuel for Power Prod.		728,402	728,402		744,151	744,151		695,340	695,340
6	618	Chemicals		629,305	629,305		592,785	592,785		576,087	576,087
7	620	Materials & Supplies		158,744	158,744		231,478	231,478		146,587	146,587
8	631	Contractual Services - Engineering		3,205	3,205		1,232	1,232		26,975	26,975
9	632	Contractual Services - Accounting		41,850	41,850		43,207	43,207		40,813	40,813
10	633	Contractual Services - Legal		6,111	6,111		20,131	20,131		5,846	5,846
11	634	Contractual Services - Management		690,664	690,664		743,096	743,096		787,156	787,156
12	635 & 636	Contractual Services - Other		1,470,279	1,470,279		1,498,424	1,498,424		1,454,684	1,454,684
13	641 - 642	Lease Expense		5,161	5,161		4,050	4,050		3,648	3,648
14	650	Transportation Expense		236,088	236,088		246,973	246,973		219,661	219,661
15	656 - 659	Insurance Expense		246,098	246,098		276,080	276,080		290,896	290,896
16	666 & 667	Regulatory Commission Exp. Amortization		110,552	110,552		64,922	64,922		63,043	63,043
17	670	Bad Debt Expense		193,584	193,584		269,372	269,372		122,992	122,992
18	675	Miscellaneous Expense		596,516	596,516		602,554	602,554		607,957	607,957
19		O & M Expenses	1,867,020	5,900,399	7,767,419	1,915,672	6,147,424	8,063,096	1,860,402	5,881,760	7,742,163
20	403	Depreciation Expense		3,340,396	3,340,396		3,467,740	3,467,740		3,636,597	3,636,597
21	406	Amortization of Utility Plant Acquisition Adjust.		(50,472)	(50,472)		(50,472)	(50,472)		(50,472)	(50,472)
22	407	Amortization Expense		119,413	119,413		152,404	152,404		143,175	143,175
23	408	Taxes Other Than Income		1,009,212	1,009,212		1,014,975	1,014,975		1,114,910	1,114,910
24	409	Income Taxes - Current Federal		1,307,523	1,307,523		2,113,400	2,113,400		2,333,929	2,333,929
25	409	Income Taxes - Current State		297,056	297,056		636,082	636,082		701,995	701,995
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		(21,564)	(21,564)		(21,564)	(21,564)		(21,564)	(21,564)
30	412	Amortization of I. T. C. - State		(23,913)	(23,913)		(25,878)	(25,878)		(30,324)	(30,324)
31		Utility Operating Expenses	\$ 1,867,020	\$11,878,048	\$13,745,068	\$ 1,915,672	\$13,434,111	\$15,349,783	\$ 1,860,402	\$13,710,005	\$ 15,570,407
32		Utility Operating Income	\$(1,867,020)	\$ 6,322,155	\$ 4,455,135	\$(1,915,672)	\$ 7,906,769	\$ 5,991,097	\$(1,860,402)	\$ 8,237,120	\$ 6,376,717
33		Gains (Losses) from Disposition of Utility Property (Net)		-	-		-	-		-	-
34	414	Total Utility Operating Income	\$(1,867,020)	\$ 6,322,155	\$ 4,455,135	(1,915,672)	7,906,769	5,991,097	(1,860,402)	8,237,120	6,376,717
35		Other Income and Deductions:									
36		Interest and Dividend Income		2,082	2,082		1,248	1,248		1,266	1,266
37	419	Allowance for Funds Used During Construction		89,580	89,580		2,818	2,818		(5,475)	(5,475)
38	420	Non-Utility Income		189,042	189,042		191,405	191,405		194,177	194,177
39	421	Miscellaneous Non-Utility Expenses		(17,035)	(17,035)		(12,286)	(12,286)		(26,243)	(26,243)
40	426	Non-Operating Income Taxes		-	-		-	-		-	-
41	409	Total Other Income and Deductions		\$ 263,669	\$ 263,669	\$ -	\$ 183,185	\$ 183,185	\$ -	\$ 163,724	\$ 163,724
42		Debt Expense:									
43		Interest Expense		2,164,635	2,164,635		2,132,360	2,132,360		2,066,513	2,066,513
44	427	Amortization of Debt Discount and Expense		79,683	79,683		79,406	79,406		78,171	78,171
45	428	Amortization of Premium on Debt		18,186	18,186		18,123	18,123		17,841	17,841
46	429	Total Debt Expense		\$ 2,262,504	\$ 2,262,504	\$ -	\$ 2,229,888	\$ 2,229,888	\$ -	\$ 2,162,525	\$ 2,162,525
47		NET INCOME (LOSS)	\$(1,867,020)	\$ 4,323,319	\$ 2,456,300	\$(1,915,672)	\$ 5,880,066	\$ 3,944,394	\$(1,860,402)	\$ 6,238,319	\$ 4,377,917

Period Reported: 2015

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)	\$ 5,788,848	\$ 5,738,427	\$ 7,245,023
2	Less: Synchronized Interest Expense (C - 5.4)	(2,177,159)	(2,492,152)	(2,492,152)
3	Add: Income Taxes - net of ITC Amort.	2,327,193	2,204,398	3,258,950
4	Net Income Before Income Taxes	5,938,883	5,450,673	8,011,821
5	Income Tax Calculation:			
6	Net Income Before Income Taxes	5,938,883	5,450,673	8,011,821
7	Permanent Differences:			
8	50% Employee Expense	12,676	12,676	12,676
9				
10	Total	12,676	12,676	12,676
11	Timing Differences:			
12	Excess tax Depreciation	(86,768)	(30,735)	(30,735)
13	Pension Expense - FASB 87	16,547	16,547	16,547
14	OPEB Expense - FASB 106	(10,611)	(10,611)	(10,611)
15	Overheads	-	-	-
16	Cost of Removal	-	-	-
17	Intake Cleaning	(1,801)	(1,801)	(1,801)
18	Tank Painting	63,436	63,436	63,436
19	Total	(19,196)	36,836	36,836
20				
21	TAXABLE INCOME - STATE (Current)	\$ 5,932,363	\$ 5,500,185	\$ 8,061,333
22	INCOME TAXES - STATE			
23	Current	563,574	522,518	765,827
24	Deferred	1,824	(3,499)	(3,499)
25	Reconciling adjustment	(77,355)		
26	Total	\$ 488,043	\$ 519,018	\$ 762,327
27				
28	TAXABLE INCOME - FEDERAL (Current)	\$ 5,368,788	\$ 4,977,668	\$ 7,295,506
29	INCOME TAXES - FEDERAL			
30	Current	1,879,076	1,742,184	2,553,427
31	Deferred	6,080	(11,668)	(11,668)
32	Reconciling adjustment	(870)		
33	Total	\$ 1,884,287	\$ 1,730,516	\$ 2,541,759
34				

Period Reported: 2013

Consolidated Federal Income Tax Return

Line

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

Period Reported: 2015

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	\$ 86,768	\$ 30,735	\$ 30,735
5	Pension Expense - FASB 87	(16,547)	(16,547)	(16,547)
6	OPEB Expense - FASB 106	10,611	10,611	10,611
7	Overheads	-	-	-
8	Cost of Removal	-	-	-
9	Intake Cleaning	1,801	1,801	1,801
10	Tank Painting	(63,436)	(63,436)	(63,436)
11	Total Taxable Basis for Deferred SIT Expense	<u>\$ 19,196</u>	<u>\$ (36,836)</u>	<u>\$ (36,836)</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>\$ (1,824)</u>	<u>\$ 3,499</u>	<u>\$ 3,499</u>
16				
17				
18				
19				
20	Total Taxable Basis for Deferred FIT Expense			
21	(Lines 10 + 14)	17,373	(33,337)	(33,337)
22				
23	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
24				
25	Deferred Fed. Income Tax Expense (line 20 x 22)	<u>\$ (6,080)</u>	<u>\$ 11,668</u>	<u>\$ 11,668</u>

Period Reported: 2015

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	\$ 4,461,074	\$ 4,461,074	\$ 4,461,074
4	Book Depreciation	<u>4,374,306</u>	<u>4,430,339</u>	<u>4,430,339</u>
5	Tax Depreciation in Excess of Book	86,768	30,735	30,735
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	<u>\$ 86,768</u>	<u>\$ 30,735</u>	<u>\$ 30,735</u>
11				
12	State Income Tax Rate:	9.50%	9.50%	9.50%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	<u>\$ (8,243)</u>	<u>\$ (2,920)</u>	<u>\$ (2,920)</u>
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	78,525	27,815	27,815
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)	<u>\$ (27,484)</u>	<u>\$ (9,735)</u>	<u>\$ (9,735)</u>

Proposed Test Year Period: Future
 Period Reported: Average 2015

Interest Synchronization

Line

1	- Calculation of synchronized interest:		
2			
3			
4	<u>Calculation Components</u>	<u>Reference</u>	<u>Amount</u>
5			
6			
7			
8			
9	Average Future Test Year Rate Base	B - 1	\$ 87,064,082
10			
11			
12	Future Test Year Weighted Cost of Debt	D - 1	<u>2.86243%</u>
13			
14			
15			
16			
17	Future Test Year Synchronized Interest	To WP-C1	<u>\$ 2,492,152</u>
18		Col. F & H, line 38	

Period Reported: 2015

Investment Tax and Job Development Credits

<u>Line</u>	<u>Account Number (A)</u>	<u>Description (B)</u>	<u>Projected Unamortized ITC at 12/31/14 (C)</u>	<u>Additions (D)</u>	<u>Amortizations (E)</u>	<u>Projected Unamortized ITC at 12/31/15 (F)</u>
1	255	Unamortized Federal ITC	\$ 27,584	\$ -	\$ (8,871)	\$ 18,713
2						
3						
4	255	Unamortized State ITC	<u>905,770</u>	<u>65,467</u>	<u>(36,265)</u>	<u>934,972</u>
5						
6						
7		Total	<u>\$ 933,355</u>	<u>\$ 65,467</u>	<u>\$ (45,136)</u>	<u>\$ 953,685</u>

Period Reported: 2012 - 2015
 Prior Year (2013) 12 Mo. Actual

Social and Service Club Membership Dues - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	<u>2012</u>			
2		Other Expense	None	\$ -	
3				-	
4					
5					
6		Items Under \$1,000		-	
7		Aggregate Nonoperating Items		-	
8				<u>\$ -</u>	
9					
10	675	<u>2013</u>			
11		Other Expense	None	\$ -	
12				-	
13					
14					
15		Items Under \$1,000		-	
16		Aggregate Nonoperating Items		-	
17				<u>\$ -</u>	
18					
19	675	<u>2014</u>			
20		Other Expense	None	\$ -	
21				-	
22					
23					
24		Items Under \$1,000		-	
25		Aggregate Nonoperating Items		-	
26				<u>\$ -</u>	
27					
28	675	<u>2015</u>			
29		Other Expense	None	\$ -	
30				-	
31					
32					
33		Items Under \$1,000		-	
34		Aggregate Nonoperating Items		-	
35				<u>\$ -</u>	

Period Reported: 2015

Social and Service Club Membership Dues - Kankakee Water Division

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

Period Reported: 2012 - 2015
 Prior Year (2013) 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>2012</u>			
2		Other Expense		\$ -	Provide support and receive benefit from association with peers.
3				-	Associations are involved in legislative, technical, educational, finance, tax and other industry - wide affairs.
4					
5		Items Under \$50,000		44,646	
6		Aggregate Nonoperating Items		-	
7				<u>\$ 44,646</u>	
8					
9	675	<u>2013</u>			
10		Other Expense		\$ -	" "
11				-	
12				-	
13					
14		Items Under \$50,000		48,615	
15		Aggregate Nonoperating Items		-	
16				<u>\$ 48,615</u>	
17					
18	675	<u>2014</u>			
19		Other Expense		\$ -	" "
20				-	
21				-	
22					
23		Items Under \$50,000		50,074	
24		Aggregate Nonoperating Items		-	
25				<u>\$ 50,074</u>	
26					
27	675	<u>2015</u>			
28		Other Expense		\$ -	" "
29				-	
30				-	
31					
32		Items Under \$50,000		51,576	
33		Aggregate Nonoperating Items		-	
34				<u>\$ 51,576</u>	

Period Reported: 2015

Industry Association Dues - Kankakee Water Division

<u>Line</u>	<u>Account #</u> (A)	<u>Account Description</u> (B)	<u>Payee</u> (C)	<u>Amount</u> (D)	<u>Purpose and Nature of the Organization</u> (E)
1	675	Other Expense		\$ -	Provide support and receive benefit from association with peers. Associations are involved in legislative, technical, educational, finance, tax and other industry - wide affairs.
2					
3					
4					
5					
6					
7		Items Under \$50,000		24,359	
8		Aggregate Nonoperating Items		<u>-</u>	
9					
10				<u>\$ 24,359</u>	

Period Reported: 2012 - 2015
 Prior Year (2013) 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>2012</u>			
2	632	Contractual Services - Accounting	Price WaterHouse	\$ 85,240	Audit
3	633	Contractual Services - Legal	Spesia; Rooney;	26,849	Legal
4	635 & 636	Contractual Services - Other	Level One / ACO	1,171,674	Billing / CSR Services
5	636 & 711	Contractual Services - Other	Synagro Midwest Inc.; REBACZ;	927,045	Sludge Removal
6			Stewart Spreading; Guthrie Brothers;		
7		Items Under \$50,000		1,301,222	
8		Aggregate Nonoperating Items		-	
9				<u>\$ 3,512,029</u>	
10					
11		<u>2013</u>			
12	632	Contractual Services - Accounting	Price WaterHouse	\$ 98,647	Audit
13	633	Contractual Services - Legal	Spesia; Rooney; Sturtevant;	88,808	Legal
14	635 & 636	Contractual Services - Other	Level One / ACO	1,147,399	Billing / CSR Services
15	636 & 711	Contractual Services - Other	Synagro Midwest Inc.; REBACZ;	1,084,373	Sludge Removal
16			Stewart Spreading; Guthrie Brothers;		
17		Items Under \$50,000		1,408,706	
18		Aggregate Nonoperating Items		-	
19				<u>\$ 3,827,933</u>	
20					
21		<u>2014</u>			
22	632	Contractual Services - Accounting	Price WaterHouse	\$ 110,660	Auditing
23	633	Contractual Services - Legal	Spesia; Rooney; Sturtevant;	60,000	Legal
24	635 & 636	Contractual Services - Other	Level One / ACO	1,303,599	Billing / CSR Services
25	636 & 711	Contractual Services - Other	Synagro Midwest Inc.; REBACZ;	1,063,925	Sludge Removal
26			Stewart Spreading; Guthrie Brothers;		
27		Items Under \$50,000		1,338,563	
28		Aggregate Nonoperating Items		-	
29				<u>\$ 3,876,747</u>	
30					
31		<u>2015</u>			
32	632	Contractual Services - Accounting	Price WaterHouse	\$ 109,188	Auditing
33	633	Contractual Services - Legal	Spesia; Rooney; Sturtevant;	61,800	Legal
34	635 & 636	Contractual Services - Other	Level One / ACO	1,342,707	Billing / CSR Services
35	636 & 711	Contractual Services - Other	Synagro Midwest Inc.; REBACZ;	1,063,925	Sludge Removal
36			Stewart Spreading; Guthrie Brothers;		
37		Items Under \$50,000		1,381,207	
38		Aggregate Nonoperating Items		-	
39				<u>\$ 3,958,827</u>	

Period Reported: 2015

Expenses for Outside Professional Services - Kankakee Water Division

<u>Line</u>	<u>Account # (A)</u>	<u>Account Description (B)</u>	<u>Payee (C)</u>	<u>Amount (D)</u>	<u>Purpose and Nature of the Organization (E)</u>
1	635 & 636	Contractual Services - Other	Level One / ACO	\$ 608,094	Billing / CSR Services
2	635 & 636	Contractual Services - Other	Synagro	600,000	Sludge Hauling
3					
4					
5					
6					
7					
8					
9					
10					
11					
12		Items Under \$50,000		359,193	
13					
14		Aggregate Nonoperating Items		-	
15					
16					
17					
18				<u>\$ 1,567,287</u>	

Charitable Contributions - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	Other Expense	Vermilion County Conservation District	\$ 5,500	Charitable
2			United Way	4,972	Charitable
3			Provena St. Mary's Hospital	2,500	Charitable
4			United Way	1,950	Charitable
5			Provena United Samaritans	1,850	Charitable
6			Danville Area Community College	1,650	Community & Economic Development
7			Kiwanis	1,550	Charitable
8			American Cancer Society	1,500	Charitable
9			Hagler Foundation	1,020	Charitable
10			Bourbonnais Friendship Festival	1,000	Charitable
11			Danville Family YMCA	1,000	Charitable
12			Kankakee County Fire	1,000	Charitable
13			Kankakee County Hispanic Partnerships, Inc.	1,000	Community & Economic Development
14			Riverside FDN	1,000	Charitable
15			Summerfest Extravaganza	1,000	Charitable
16			Two Rivers Festival	1,000	Charitable
17			Willowbrook Estates	1,000	Charitable
18			Misc Organizations (Items < \$1,000)	22,287	Various
19					
20					
21					
22					
23					
24					
25					
26					
27					
28			Aggregate Nonoperating Items	-	
29			Total	<u>\$ 52,779</u>	

Period Reported: 2013

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	American Cancer Society	\$ 4,946	Charitable
2			American Cancer Assoc	3,000	Charitable
3			Christmas In April	2,852	Community & Economic Development
4			Danville Area Community College	2,500	Community & Economic Development
5			Danville Family YMCA	2,000	Charitable
6			Home Builders Association	1,850	Charitable
7			Kankakee Community Development Center	1,550	Community & Economic Development
8			Kankakee Development	1,500	Community & Economic Development
9			NAACP	1,095	Charitable
10			Provena St. Mary's Hospital	1,000	Charitable
11			Two Rivers Festival	1,000	Charitable
12			Misc Organizations (Items < \$1000)	13,494	Various
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23			Aggregate Nonoperating Items	-	
24				<u>\$ 36,787</u>	

Period Reported: 2014

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	United Way	\$ 5,000	Charitable
2			Vermilion County Conservation District	3,000	Community & Economic Development
3			United Way	3,000	Charitable
4			David S. Palmer Arena	2,500	Charitable
5			Willowbrook Estates	2,000	Community & Economic Development
6			Village of University Park	1,500	Community & Economic Development
7			Danville County Club	1,200	Charitable
8			Bourbonnais Friendship Festival	1,000	Charitable
9			Two Rivers Festival	1,000	Charitable
10			Vermilion Advantage	1,000	Charitable
11			Misc Organizations (Items < \$1000)	28,660	Various
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29			Aggregate Nonoperating Items	-	
30		TOTAL		<u>\$ 49,860</u>	

Period Reported: 2015

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	United Way	\$ 5,150	Charitable
2			Vermilion County Conservation District	3,090	Community & Economic Development
3			United Way	3,090	Charitable
4			David S. Palmer Arena	2,575	Charitable
5			Willowbrook Estates	2,060	Community & Economic Development
6			Village of University Park	1,545	Community & Economic Development
7			Danville County Club	1,236	Charitable
8			Bourbonnais Friendship Festival	1,030	Charitable
9			Two Rivers Festival	1,030	Charitable
10			Vermilion Advantage	1,030	Charitable
11			Misc Organizations (Items < \$1000)	29,520	Various
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29			Aggregate Nonoperating Items	-	
30		TOTAL		<u>\$ 51,356</u>	

Period Reported: 2015

Charitable Contributions - Kankakee Water Division

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	<u>2015 - Other Expense</u>	United Way	\$ 1,030	Charitable
2			Willowbrook Estates	1,030	Community & Economic Development
3			Bourbonnais Friendship Festival	1,030	Charitable
4			Two Rivers Festival	1,030	Charitable
5			Misc Organizations (Items < \$1000)	19,323	Various
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19			Aggregate Nonoperating Items	-	
20		TOTAL		<u>\$ 23,443</u>	
21					
22					
23					
24					
25					
26					
27					
28					

Note - The Company's active involvement and associated donations in the communities it serves are for the public welfare.
 The Company believes the above test year donations are reasonable per the following measurements:

Approximate percentage of revenues: 0.1%
 Approximate amount per customer per month: #DIV/0!

Period Reported: 2015

Demonstration and Selling, Advertising, and Miscellaneous Sales Expense

Line	Account Number (A)	Account Description (B)	Test Year Expense (C)	Rate-making Adjustments (D)	Expense on C-1 (E)
1	660	Advertising (Miscellaneous Expenses) \$	22,454	\$ -	\$ 22,454
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	Total		\$ 22,454	\$ -	\$ 22,454

Period Reported: 2013 - 2015
 Prior Year (2013) 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					
2					
3	426-060	Non-Utility Expense	Various	\$ 78,738	Civic, Political or Related Contribution
4				-	
5				-	
6				-	
7				-	
8				-	
9					
10		Items Under \$1,000		-	
11				<u>\$ 78,738</u>	
12					
13					
14					
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					
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: 2015

Civic, Political and Related Activities - Kankakee Water Division

<u>Line</u>	<u>Account # (A)</u>	<u>Account Description (B)</u>	<u>Payee (C)</u>	<u>Amount (D)</u>	<u>Purpose and Nature of Recipient of Expenditure (E)</u>
1		<u>2015</u>			
2					
3	426-060	Non-Utility Expense	None	\$ 34,720	Civic, Political or Related Contribution
4					
5					
6					
7					
8					
9					
10		Items Under \$1,000		-	
11				<u>\$ 34,720</u>	

Period Reported: 2015

Rate Case Expense

Analysis of Total Projected Expenses:

Line	(A)	Categories	Amount
1		Outside Consultants / Witnesses	\$ 108,100
2		Outside Legal Services	125,000
3		Paid Overtime (see footnote #1)	-
4		Other Expenses (see footnote #2)	<u>118,450</u>
5			
6			
7		Total Expense	\$ 351,550

(B) Outside Consultant / Witness Detail:

Line	Name	Estimated Fee	Basis of Charge	Travel Exp.	Other Exp.	Projected Total Exp. Of Instant Rate Case	Type of Service Rendered	Specific Service Rendered	Total Jurisdictional	Amount in Jurisdictional Proposed C-1 (3 Year Amort.)
12	Local Legal Support	\$ 125,000		\$ -		\$ 125,000	Legal	Direct Legal Support	\$ 125,000	\$ 41,667
14	Aqua America, Inc. - Legal	23,000	Hourly at Cost	1,800		24,800	Legal	Overall Legal; Reg. Relations	24,800	8,267
15	Gannett Fleming	25,000		1,800		26,800	Witness	Rate of Return on Equity	26,800	8,933
16	G.P.M. Associates	25,000		1,800		26,800	Witness	COSS/ Rate Design/ E-Sched.	26,800	8,933
17	DT Franceski	16,000		-		16,000	Rate Support Etc.	Rate Design Support	16,000	5,333
18	London Witte Group	38,500		-		38,500	Audit Plan/Case	Compliance with Sch. G-2	38,500	12,833
19	Aqua America, Inc. - Rate Dept.	65,500	Hourly at Cost	1,800		67,300	Rate Support Etc.	Case Mgt. Assist. & Support	67,300	22,433
20	Other Expenses - Misc.	-		-	26,350	<u>26,350</u>	Miscellaneous	Please see Footnote #2	<u>26,350</u>	<u>8,783</u>
21		\$ 318,000		\$ 7,200	\$ 26,350	\$ 351,550			\$ 351,550	\$ 117,183

(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:

31	Kankakee Water Division:	
32		
33	N/A	\$0

Period Reported: 2015

Rate Case Expense Comparisons

<u>Line</u>	<u>Categories</u>	<u>Current Case Kankakee Water Amount</u>	<u>Approximate Prior Case</u>
1	Outside Consultants / Witnesses	\$ 108,100	\$ 105,968
2	Outside Legal Services	125,000	80,212
3	Paid Overtime	-	-
4	Other Expenses	<u>118,450</u>	<u>65,992</u>
5			
6			
7	Total Expense	<u>\$ 351,550</u>	<u>\$ 252,172</u>

8
9

10

11 If 20% Difference - Explanation:

12

13

14 Projected rate case expense is higher to allow for any possible intervention in the case. During the last rate filing
15 there was not much in additional costs related to intervention.

Period Reported: 2012 - 2015
 Prior Year (2013) 12 Mo. Actual

Direct Payroll by Function

Total Company

Line	Function (A)	2012 (B)	2013 (C)	Projected 2014 (D)	Projected 2015 (E)
1	Source of Supply and Pumping	\$ 44,010	\$ 55,840	\$ 34,907	\$ 35,944
2					
3	Water Treatment	1,317,819	1,333,202	1,322,467	1,362,146
4					
5	Transmission and Distribution	1,116,074	1,021,350	1,470,937	1,625,360
6					
7	Customer Accounts	678,963	641,635	422,097	434,767
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	1,635,043	1,853,805	1,930,310	1,988,223
12					
13	Sewer Related	<u>475,617</u>	<u>470,362</u>	<u>483,994</u>	<u>498,523</u>
14					
15	Total Payroll Charged to O&M Expense	\$ 5,267,526	\$5,376,195	\$ 5,664,712	\$5,944,963
16					
17	Total Payroll Charged to Other	-	-	-	-
18	Total Payroll Charged to Construction	<u>902,270</u>	<u>876,458</u>	<u>880,999</u>	<u>797,143</u>
19					
20					
21					
22	TOTAL PAYROLL	\$ 6,169,797	\$6,252,653	\$ 6,545,711	\$6,742,106

Period Reported: 2012 - 2015
 Prior Year (2013) 12 Mo. Actual

Direct Payroll by Function

Kankakee Water Division

<u>Line</u>	<u>Function</u> <u>(A)</u>	<u>2012</u> <u>(B)</u>	<u>2013</u> <u>(C)</u>	<u>Projected</u> <u>2014</u> <u>(D)</u>	<u>Projected</u> <u>2015</u> <u>(E)</u>
1	Source of Supply and Pumping	\$ -	\$ -	\$ -	\$ -
2					
3	Water Treatment	563,550	596,468	500,979	516,011
4					
5	Transmission and Distribution	831,943	729,139	864,275	1,000,490
6					
7	Customer Accounts	280,746	252,345	295,016	303,866
8					
9	Sales	-	-	-	-
10					
11	Administrative and General	<u>184,163</u>	<u>209,065</u>	<u>233,744</u>	<u>240,746</u>
12					
13	Total Payroll Charged to O&M Expense	\$1,860,402	\$1,787,017	\$1,894,014	\$2,061,114
14					
15	Total Payroll Charged to Other	-	-	-	-
16	Total Payroll Charged to Construction	<u>498,781</u>	<u>340,236</u>	<u>424,302</u>	<u>326,745</u>
17					
18					
19					
20	TOTAL PAYROLL	\$2,359,183	\$2,127,252	\$2,318,316	\$2,387,859

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	23	0	0.0	23.0	January	16	0	0.0	16.0
3	February	23	0	0.0	23.0	February	16	0	0.0	16.0
4	March	24	0	0.0	24.0	March	16	0	0.0	16.0
5	April	24	0	0.0	24.0	April	16	0	0.0	16.0
6	May	24	0	0.0	24.0	May	16	0	0.0	16.0
7	June	24	0	0.0	24.0	June	16	0	0.0	16.0
8	July	24	0	0.0	24.0	July	16	0	0.0	16.0
9	August	23	0	0.0	23.0	August	16	0	0.0	16.0
10	September	23	0	0.0	23.0	September	16	0	0.0	16.0
11	October	23	0	0.0	23.0	October	16	0	0.0	16.0
12	November	23	0	0.0	23.0	November	16	0	0.0	16.0
13	December	23	0	0.0	23.0	December	16	0	0.0	16.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	32	4	2.0	34.0	January	24	0	0.0	24.0
20	February	32	4	2.0	34.0	February	24	0	0.0	24.0
21	March	32	4	2.0	34.0	March	23	0	0.0	23.0
22	April	32	4	2.0	34.0	April	24	0	0.0	24.0
23	May	32	4	2.0	34.0	May	23	0	0.0	23.0
24	June	30	4	2.0	32.0	June	23	0	0.0	23.0
25	July	30	4	2.0	32.0	July	23	0	0.0	23.0
26	August	30	4	2.0	32.0	August	23	0	0.0	23.0
27	September	29	4	2.0	31.0	September	22	0	0.0	22.0
28	October	30	4	2.0	32.0	October	23	0	0.0	23.0
29	November	30	4	2.0	32.0	November	23	0	0.0	23.0
30	December	30	4	2.0	32.0	December	23	0	0.0	23.0

Number of Employees

Period Reported: 2012

Kankakee Water Division

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	11	0	0.0	11.0	January	6	0	0.0	6.0
3	February	11	0	0.0	11.0	February	6	0	0.0	6.0
4	March	12	0	0.0	12.0	March	6	0	0.0	6.0
5	April	12	0	0.0	12.0	April	6	0	0.0	6.0
6	May	12	0	0.0	12.0	May	6	0	0.0	6.0
7	June	12	0	0.0	12.0	June	6	0	0.0	6.0
8	July	12	0	0.0	12.0	July	6	0	0.0	6.0
9	August	11	0	0.0	11.0	August	6	0	0.0	6.0
10	September	11	0	0.0	11.0	September	6	0	0.0	6.0
11	October	11	0	0.0	11.0	October	6	0	0.0	6.0
12	November	11	0	0.0	11.0	November	6	0	0.0	6.0
13	December	11	0	0.0	11.0	December	6	0	0.0	6.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	18	2	1.0	19.0	January	3	0	0.0	3.0
20	February	18	2	1.0	19.0	February	3	0	0.0	3.0
21	March	18	2	1.0	19.0	March	3	0	0.0	3.0
22	April	18	2	1.0	19.0	April	3	0	0.0	3.0
23	May	18	2	1.0	19.0	May	3	0	0.0	3.0
24	June	17	2	1.0	18.0	June	3	0	0.0	3.0
25	July	17	2	1.0	18.0	July	3	0	0.0	3.0
26	August	16	2	1.0	17.0	August	3	0	0.0	3.0
27	September	15	2	1.0	16.0	September	3	0	0.0	3.0
28	October	16	2	1.0	17.0	October	3	0	0.0	3.0
29	November	16	2	1.0	17.0	November	3	0	0.0	3.0
30	December	16	2	1.0	17.0	December	3	0	0.0	3.0

Number of Employees

Period Reported: 2013

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	20	0	0.0	20.0	January	19	0	0.0	19.0
3	February	20	0	0.0	20.0	February	19	0	0.0	19.0
4	March	20	0	0.0	20.0	March	18	0	0.0	18.0
5	April	20	0	0.0	20.0	April	18	0	0.0	18.0
6	May	20	0	0.0	20.0	May	19	0	0.0	19.0
7	June	20	0	0.0	20.0	June	18	0	0.0	18.0
8	July	20	0	0.0	20.0	July	18	0	0.0	18.0
9	August	20	0	0.0	20.0	August	18	0	0.0	18.0
10	September	20	0	0.0	20.0	September	18	0	0.0	18.0
11	October	20	0	0.0	20.0	October	18	0	0.0	18.0
12	November	20	0	0.0	20.0	November	18	0	0.0	18.0
13	December	20	0	0.0	20.0	December	18	0	0.0	18.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	24	4	2.0	26.0	January	29	0	0.0	29.0
20	February	24	4	2.0	26.0	February	30	0	0.0	30.0
21	March	23	4	2.0	25.0	March	30	0	0.0	30.0
22	April	24	4	2.0	26.0	April	32	0	0.0	32.0
23	May	24	4	2.0	26.0	May	32	0	0.0	32.0
24	June	24	4	2.0	26.0	June	32	0	0.0	32.0
25	July	24	4	2.0	26.0	July	31	0	0.0	31.0
26	August	24	4	2.0	26.0	August	31	0	0.0	31.0
27	September	24	4	2.0	26.0	September	30	0	0.0	30.0
28	October	24	4	2.0	26.0	October	31	0	0.0	31.0
29	November	24	4	2.0	26.0	November	32	0	0.0	32.0
30	December	25	4	2.0	27.0	December	32	0	0.0	32.0

Period Reported: 2013

Number of Employees

Kankakee Water Division

<u>Line</u>	<u>Department</u> <u>(A)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(B)</u>	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(C)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(D)</u>	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> <u>(B + D)</u> <u>(E)</u>	<u>Department</u> <u>(F)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(G)</u>	<u>Actual</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(H)</u>	<u>Actual</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(I)</u>	<u>Actual</u> <u>Full Time</u> <u>Equivalents</u> <u>(G + I)</u> <u>(J)</u>
1	<u>Production</u>					<u>Customer Service</u>				
2	January	8	0	0.0	8.0	January	8	0	0.0	8.0
3	February	8	0	0.0	8.0	February	8	0	0.0	8.0
4	March	8	0	0.0	8.0	March	8	0	0.0	8.0
5	April	8	0	0.0	8.0	April	8	0	0.0	8.0
6	May	8	0	0.0	8.0	May	8	0	0.0	8.0
7	June	8	0	0.0	8.0	June	8	0	0.0	8.0
8	July	8	0	0.0	8.0	July	8	0	0.0	8.0
9	August	8	0	0.0	8.0	August	8	0	0.0	8.0
10	September	8	0	0.0	8.0	September	8	0	0.0	8.0
11	October	8	0	0.0	8.0	October	8	0	0.0	8.0
12	November	8	0	0.0	8.0	November	8	0	0.0	8.0
13	December	8	0	0.0	8.0	December	8	0	0.0	8.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	14	2	1.0	15.0	January	3	0	0.0	3.0
20	February	14	2	1.0	15.0	February	3	0	0.0	3.0
21	March	13	2	1.0	14.0	March	2	0	0.0	2.0
22	April	14	2	1.0	15.0	April	3	0	0.0	3.0
23	May	14	2	1.0	15.0	May	3	0	0.0	3.0
24	June	14	2	1.0	15.0	June	3	0	0.0	3.0
25	July	14	2	1.0	15.0	July	3	0	0.0	3.0
26	August	14	2	1.0	15.0	August	3	0	0.0	3.0
27	September	14	2	1.0	15.0	September	2	0	0.0	2.0
28	October	14	2	1.0	15.0	October	3	0	0.0	3.0
29	November	14	2	1.0	15.0	November	3	0	0.0	3.0
30	December	15	2	1.0	16.0	December	3	0	0.0	3.0

Number of Employees

Period Reported: 2014

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	22	0	0.0	22.0	January	15	0	0.0	15.0
3	February	22	0	0.0	22.0	February	15	0	0.0	15.0
4	March	22	0	0.0	22.0	March	15	0	0.0	15.0
5	April	22	0	0.0	22.0	April	15	0	0.0	15.0
6	May	22	0	0.0	22.0	May	15	0	0.0	15.0
7	June	22	0	0.0	22.0	June	15	0	0.0	15.0
8	July	22	0	0.0	22.0	July	15	0	0.0	15.0
9	August	22	0	0.0	22.0	August	15	0	0.0	15.0
10	September	22	0	0.0	22.0	September	15	0	0.0	15.0
11	October	22	0	0.0	22.0	October	15	0	0.0	15.0
12	November	22	0	0.0	22.0	November	15	0	0.0	15.0
13	December	22	0	0.0	22.0	December	15	0	0.0	15.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	32	5	2.5	34.5	January	27	0	0.0	27.0
20	February	32	5	2.5	34.5	February	27	0	0.0	27.0
21	March	32	5	2.5	34.5	March	27	0	0.0	27.0
22	April	32	5	2.5	34.5	April	27	0	0.0	27.0
23	May	32	5	2.5	34.5	May	27	0	0.0	27.0
24	June	32	5	2.5	34.5	June	27	0	0.0	27.0
25	July	32	5	2.5	34.5	July	27	0	0.0	27.0
26	August	32	5	2.5	34.5	August	27	0	0.0	27.0
27	September	32	5	2.5	34.5	September	27	0	0.0	27.0
28	October	32	5	2.5	34.5	October	27	0	0.0	27.0
29	November	32	5	2.5	34.5	November	27	0	0.0	27.0
30	December	32	5	2.5	34.5	December	27	0	0.0	27.0

Period Reported: 2014

Number of Employees

Kankakee Water Division

<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	9	0	0.0	9.0	January	9	0	0.0	9.0
3	February	9	0	0.0	9.0	February	9	0	0.0	9.0
4	March	9	0	0.0	9.0	March	9	0	0.0	9.0
5	April	9	0	0.0	9.0	April	9	0	0.0	9.0
6	May	9	0	0.0	9.0	May	9	0	0.0	9.0
7	June	9	0	0.0	9.0	June	9	0	0.0	9.0
8	July	9	0	0.0	9.0	July	9	0	0.0	9.0
9	August	9	0	0.0	9.0	August	9	0	0.0	9.0
10	September	9	0	0.0	9.0	September	9	0	0.0	9.0
11	October	9	0	0.0	9.0	October	9	0	0.0	9.0
12	November	9	0	0.0	9.0	November	9	0	0.0	9.0
13	December	9	0	0.0	9.0	December	9	0	0.0	9.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	13	2	1.0	14.0	January	3	0	0.0	3.0
20	February	13	2	1.0	14.0	February	3	0	0.0	3.0
21	March	13	2	1.0	14.0	March	3	0	0.0	3.0
22	April	13	2	1.0	14.0	April	3	0	0.0	3.0
23	May	13	2	1.0	14.0	May	3	0	0.0	3.0
24	June	13	2	1.0	14.0	June	3	0	0.0	3.0
25	July	13	2	1.0	14.0	July	3	0	0.0	3.0
26	August	13	2	1.0	14.0	August	3	0	0.0	3.0
27	September	13	2	1.0	14.0	September	3	0	0.0	3.0
28	October	13	2	1.0	14.0	October	3	0	0.0	3.0
29	November	13	2	1.0	14.0	November	3	0	0.0	3.0
30	December	13	2	1.0	14.0	December	3	0	0.0	3.0

Number of Employees

Period Reported: 2015

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	22	0	0.0	22.0	January	15	0	0.0	15.0
3	February	22	0	0.0	22.0	February	15	0	0.0	15.0
4	March	22	0	0.0	22.0	March	15	0	0.0	15.0
5	April	22	0	0.0	22.0	April	15	0	0.0	15.0
6	May	22	0	0.0	22.0	May	15	0	0.0	15.0
7	June	22	0	0.0	22.0	June	15	0	0.0	15.0
8	July	22	0	0.0	22.0	July	15	0	0.0	15.0
9	August	22	0	0.0	22.0	August	15	0	0.0	15.0
10	September	22	0	0.0	22.0	September	15	0	0.0	15.0
11	October	22	0	0.0	22.0	October	15	0	0.0	15.0
12	November	22	0	0.0	22.0	November	15	0	0.0	15.0
13	December	22	0	0.0	22.0	December	15	0	0.0	15.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32	5	2.5	34.5	January	27	0	0.0	27.0
20	February	32	5	2.5	34.5	February	27	0	0.0	27.0
21	March	32	5	2.5	34.5	March	27	0	0.0	27.0
22	April	32	5	2.5	34.5	April	27	0	0.0	27.0
23	May	32	5	2.5	34.5	May	27	0	0.0	27.0
24	June	32	5	2.5	34.5	June	27	0	0.0	27.0
25	July	32	5	2.5	34.5	July	27	0	0.0	27.0
26	August	32	5	2.5	34.5	August	27	0	0.0	27.0
27	September	32	5	2.5	34.5	September	27	0	0.0	27.0
28	October	32	5	2.5	34.5	October	27	0	0.0	27.0
29	November	32	5	2.5	34.5	November	27	0	0.0	27.0
30	December	32	5	2.5	34.5	December	27	0	0.0	27.0

Number of Employees

Period Reported: 2015

Kankakee Water Division

Line	Department (A)	Actual Number of Full Time Employees (B)	Actual Number of Part Time Employees (C)	Actual Number of Full Time Equivalents (D)	Actual Full Time Equivalents (B + D) (E)	Department (F)	Actual Number of Full Time Employees (G)	Actual Number of Part Time Employees (H)	Actual Number of Full Time Equivalents (I)	Actual Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	9	0	0.0	9.0	January	9	0	0.0	9.0
3	February	9	0	0.0	9.0	February	9	0	0.0	9.0
4	March	9	0	0.0	9.0	March	9	0	0.0	9.0
5	April	9	0	0.0	9.0	April	9	0	0.0	9.0
6	May	9	0	0.0	9.0	May	9	0	0.0	9.0
7	June	9	0	0.0	9.0	June	9	0	0.0	9.0
8	July	9	0	0.0	9.0	July	9	0	0.0	9.0
9	August	9	0	0.0	9.0	August	9	0	0.0	9.0
10	September	9	0	0.0	9.0	September	9	0	0.0	9.0
11	October	9	0	0.0	9.0	October	9	0	0.0	9.0
12	November	9	0	0.0	9.0	November	9	0	0.0	9.0
13	December	9	0	0.0	9.0	December	9	0	0.0	9.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	13	2	1.0	14.0	January	3	0	0.0	3.0
20	February	13	2	1.0	14.0	February	3	0	0.0	3.0
21	March	13	2	1.0	14.0	March	3	0	0.0	3.0
22	April	13	2	1.0	14.0	April	3	0	0.0	3.0
23	May	13	2	1.0	14.0	May	3	0	0.0	3.0
24	June	13	2	1.0	14.0	June	3	0	0.0	3.0
25	July	13	2	1.0	14.0	July	3	0	0.0	3.0
26	August	13	2	1.0	14.0	August	3	0	0.0	3.0
27	September	13	2	1.0	14.0	September	3	0	0.0	3.0
28	October	13	2	1.0	14.0	October	3	0	0.0	3.0
29	November	13	2	1.0	14.0	November	3	0	0.0	3.0
30	December	13	2	1.0	14.0	December	3	0	0.0	3.0

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	Production					Customer Service				
2	January	22	0	0.0	22.0	January	15	0	0.0	15.0
3	February	22	0	0.0	22.0	February	15	0	0.0	15.0
4	March	22	0	0.0	22.0	March	15	0	0.0	15.0
5	April	22	0	0.0	22.0	April	15	0	0.0	15.0
6	May	22	0	0.0	22.0	May	15	0	0.0	15.0
7	June	22	0	0.0	22.0	June	15	0	0.0	15.0
8	July	22	0	0.0	22.0	July	15	0	0.0	15.0
9	August	22	0	0.0	22.0	August	15	0	0.0	15.0
10	September	22	0	0.0	22.0	September	15	0	0.0	15.0
11	October	22	0	0.0	22.0	October	15	0	0.0	15.0
12	November	22	0	0.0	22.0	November	15	0	0.0	15.0
13	December	22	0	0.0	22.0	December	15	0	0.0	15.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	31	7	3.5	34.5	January	26	0	0.0	26.0
20	February	31	7	3.5	34.5	February	26	0	0.0	26.0
21	March	31	7	3.5	34.5	March	26	0	0.0	26.0
22	April	31	7	3.5	34.5	April	26	0	0.0	26.0
23	May	31	7	3.5	34.5	May	26	0	0.0	26.0
24	June	31	7	3.5	34.5	June	26	0	0.0	26.0
25	July	31	7	3.5	34.5	July	26	0	0.0	26.0
26	August	31	7	3.5	34.5	August	26	0	0.0	26.0
27	September	31	7	3.5	34.5	September	26	0	0.0	26.0
28	October	31	7	3.5	34.5	October	26	0	0.0	26.0
29	November	31	7	3.5	34.5	November	26	0	0.0	26.0
30	December	31	7	3.5	34.5	December	26	0	0.0	26.0

Number of Employees

Period Reported: 2012

Kankakee Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	9	0	0.0	9.0	January	9	0	0.0	9.0
3	February	9	0	0.0	9.0	February	9	0	0.0	9.0
4	March	9	0	0.0	9.0	March	9	0	0.0	9.0
5	April	9	0	0.0	9.0	April	9	0	0.0	9.0
6	May	9	0	0.0	9.0	May	9	0	0.0	9.0
7	June	9	0	0.0	9.0	June	9	0	0.0	9.0
8	July	9	0	0.0	9.0	July	9	0	0.0	9.0
9	August	9	0	0.0	9.0	August	9	0	0.0	9.0
10	September	9	0	0.0	9.0	September	9	0	0.0	9.0
11	October	9	0	0.0	9.0	October	9	0	0.0	9.0
12	November	9	0	0.0	9.0	November	9	0	0.0	9.0
13	December	9	0	0.0	9.0	December	9	0	0.0	9.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	13	3	1.5	14.5	January	3	0	0.0	3.0
20	February	13	3	1.5	14.5	February	3	0	0.0	3.0
21	March	13	3	1.5	14.5	March	3	0	0.0	3.0
22	April	13	3	1.5	14.5	April	3	0	0.0	3.0
23	May	13	3	1.5	14.5	May	3	0	0.0	3.0
24	June	13	3	1.5	14.5	June	3	0	0.0	3.0
25	July	13	3	1.5	14.5	July	3	0	0.0	3.0
26	August	13	3	1.5	14.5	August	3	0	0.0	3.0
27	September	13	3	1.5	14.5	September	3	0	0.0	3.0
28	October	13	3	1.5	14.5	October	3	0	0.0	3.0
29	November	13	3	1.5	14.5	November	3	0	0.0	3.0
30	December	13	3	1.5	14.5	December	3	0	0.0	3.0

Number of Employees

Period Reported: 2013

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	22	0	0.0	22.0	January	15	0	0.0	15.0
3	February	22	0	0.0	22.0	February	15	0	0.0	15.0
4	March	22	0	0.0	22.0	March	15	0	0.0	15.0
5	April	22	0	0.0	22.0	April	15	0	0.0	15.0
6	May	22	0	0.0	22.0	May	15	0	0.0	15.0
7	June	22	0	0.0	22.0	June	15	0	0.0	15.0
8	July	22	0	0.0	22.0	July	15	0	0.0	15.0
9	August	22	0	0.0	22.0	August	15	0	0.0	15.0
10	September	22	0	0.0	22.0	September	15	0	0.0	15.0
11	October	22	0	0.0	22.0	October	15	0	0.0	15.0
12	November	22	0	0.0	22.0	November	15	0	0.0	15.0
13	December	22	0	0.0	22.0	December	15	0	0.0	15.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	32	5	2.5	34.5	January	27	0	0.0	27.0
20	February	32	5	2.5	34.5	February	27	0	0.0	27.0
21	March	32	5	2.5	34.5	March	27	0	0.0	27.0
22	April	32	5	2.5	34.5	April	27	0	0.0	27.0
23	May	32	5	2.5	34.5	May	27	0	0.0	27.0
24	June	32	5	2.5	34.5	June	27	0	0.0	27.0
25	July	32	5	2.5	34.5	July	27	0	0.0	27.0
26	August	32	5	2.5	34.5	August	27	0	0.0	27.0
27	September	32	5	2.5	34.5	September	27	0	0.0	27.0
28	October	32	5	2.5	34.5	October	27	0	0.0	27.0
29	November	32	5	2.5	34.5	November	27	0	0.0	27.0
30	December	32	5	2.5	34.5	December	27	0	0.0	27.0

Number of Employees

Period Reported: 2013

Kankakee Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	9	0	0.0	9.0	January	9	0	0.0	9.0
3	February	9	0	0.0	9.0	February	9	0	0.0	9.0
4	March	9	0	0.0	9.0	March	9	0	0.0	9.0
5	April	9	0	0.0	9.0	April	9	0	0.0	9.0
6	May	9	0	0.0	9.0	May	9	0	0.0	9.0
7	June	9	0	0.0	9.0	June	9	0	0.0	9.0
8	July	9	0	0.0	9.0	July	9	0	0.0	9.0
9	August	9	0	0.0	9.0	August	9	0	0.0	9.0
10	September	9	0	0.0	9.0	September	9	0	0.0	9.0
11	October	9	0	0.0	9.0	October	9	0	0.0	9.0
12	November	9	0	0.0	9.0	November	9	0	0.0	9.0
13	December	9	0	0.0	9.0	December	9	0	0.0	9.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	13	2	1.0	14.0	January	3	0	0.0	3.0
20	February	13	2	1.0	14.0	February	3	0	0.0	3.0
21	March	13	2	1.0	14.0	March	3	0	0.0	3.0
22	April	13	2	1.0	14.0	April	3	0	0.0	3.0
23	May	13	2	1.0	14.0	May	3	0	0.0	3.0
24	June	13	2	1.0	14.0	June	3	0	0.0	3.0
25	July	13	2	1.0	14.0	July	3	0	0.0	3.0
26	August	13	2	1.0	14.0	August	3	0	0.0	3.0
27	September	13	2	1.0	14.0	September	3	0	0.0	3.0
28	October	13	2	1.0	14.0	October	3	0	0.0	3.0
29	November	13	2	1.0	14.0	November	3	0	0.0	3.0
30	December	13	2	1.0	14.0	December	3	0	0.0	3.0

Number of Employees

Period Reported: 2014

Total Company

<u>Line</u>	<u>Department</u> <u>(A)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(B)</u>	<u>Authorized</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(C)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(D)</u>	<u>Authorized</u> <u>Full Time</u> <u>Equivalents</u> <u>(B + D)</u> <u>(E)</u>	<u>Department</u> <u>(F)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(G)</u>	<u>Authorized</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(H)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(I)</u>	<u>Authorized</u> <u>Full Time</u> <u>Equivalents</u> <u>(G + I)</u> <u>(J)</u>
1	<u>Production</u>					<u>Customer Service</u>				
2	January	22	0	0.0	22.0	January	15	0	0.0	15.0
3	February	22	0	0.0	22.0	February	15	0	0.0	15.0
4	March	22	0	0.0	22.0	March	15	0	0.0	15.0
5	April	22	0	0.0	22.0	April	15	0	0.0	15.0
6	May	22	0	0.0	22.0	May	15	0	0.0	15.0
7	June	22	0	0.0	22.0	June	15	0	0.0	15.0
8	July	22	0	0.0	22.0	July	15	0	0.0	15.0
9	August	22	0	0.0	22.0	August	15	0	0.0	15.0
10	September	22	0	0.0	22.0	September	15	0	0.0	15.0
11	October	22	0	0.0	22.0	October	15	0	0.0	15.0
12	November	22	0	0.0	22.0	November	15	0	0.0	15.0
13	December	22	0	0.0	22.0	December	15	0	0.0	15.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	32	5	2.5	34.5	January	27	0	0.0	27.0
20	February	32	5	2.5	34.5	February	27	0	0.0	27.0
21	March	32	5	2.5	34.5	March	27	0	0.0	27.0
22	April	32	5	2.5	34.5	April	27	0	0.0	27.0
23	May	32	5	2.5	34.5	May	27	0	0.0	27.0
24	June	32	5	2.5	34.5	June	27	0	0.0	27.0
25	July	32	5	2.5	34.5	July	27	0	0.0	27.0
26	August	32	5	2.5	34.5	August	27	0	0.0	27.0
27	September	32	5	2.5	34.5	September	27	0	0.0	27.0
28	October	32	5	2.5	34.5	October	27	0	0.0	27.0
29	November	32	5	2.5	34.5	November	27	0	0.0	27.0
30	December	32	5	2.5	34.5	December	27	0	0.0	27.0

Period Reported: 2014

Number of Employees

Kankakee Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	9	0	0.0	9.0	January	9	0	0.0	9.0
3	February	9	0	0.0	9.0	February	9	0	0.0	9.0
4	March	9	0	0.0	9.0	March	9	0	0.0	9.0
5	April	9	0	0.0	9.0	April	9	0	0.0	9.0
6	May	9	0	0.0	9.0	May	9	0	0.0	9.0
7	June	9	0	0.0	9.0	June	9	0	0.0	9.0
8	July	9	0	0.0	9.0	July	9	0	0.0	9.0
9	August	9	0	0.0	9.0	August	9	0	0.0	9.0
10	September	9	0	0.0	9.0	September	9	0	0.0	9.0
11	October	9	0	0.0	9.0	October	9	0	0.0	9.0
12	November	9	0	0.0	9.0	November	9	0	0.0	9.0
13	December	9	0	0.0	9.0	December	9	0	0.0	9.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	13	2	1.0	14.0	January	3	0	0.0	3.0
20	February	13	2	1.0	14.0	February	3	0	0.0	3.0
21	March	13	2	1.0	14.0	March	3	0	0.0	3.0
22	April	13	2	1.0	14.0	April	3	0	0.0	3.0
23	May	13	2	1.0	14.0	May	3	0	0.0	3.0
24	June	13	2	1.0	14.0	June	3	0	0.0	3.0
25	July	13	2	1.0	14.0	July	3	0	0.0	3.0
26	August	13	2	1.0	14.0	August	3	0	0.0	3.0
27	September	13	2	1.0	14.0	September	3	0	0.0	3.0
28	October	13	2	1.0	14.0	October	3	0	0.0	3.0
29	November	13	2	1.0	14.0	November	3	0	0.0	3.0
30	December	13	2	1.0	14.0	December	3	0	0.0	3.0

Number of Employees

Period Reported: 2015

Total Company

<u>Line</u>	<u>Department</u> <u>(A)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(B)</u>	<u>Authorized</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(C)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(D)</u>	<u>Authorized</u> <u>Full Time</u> <u>Equivalents</u> <u>(B + D)</u> <u>(E)</u>	<u>Department</u> <u>(F)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Employees</u> <u>(G)</u>	<u>Authorized</u> <u>Number of</u> <u>Part Time</u> <u>Employees</u> <u>(H)</u>	<u>Authorized</u> <u>Number of</u> <u>Full Time</u> <u>Equivalents</u> <u>(I)</u>	<u>Authorized</u> <u>Full Time</u> <u>Equivalents</u> <u>(G + I)</u> <u>(J)</u>
1	<u>Production</u>					<u>Customer Service</u>				
2	January	22	0	0.0	22.0	January	15	0	0.0	15.0
3	February	22	0	0.0	22.0	February	15	0	0.0	15.0
4	March	22	0	0.0	22.0	March	15	0	0.0	15.0
5	April	22	0	0.0	22.0	April	15	0	0.0	15.0
6	May	22	0	0.0	22.0	May	15	0	0.0	15.0
7	June	22	0	0.0	22.0	June	15	0	0.0	15.0
8	July	22	0	0.0	22.0	July	15	0	0.0	15.0
9	August	22	0	0.0	22.0	August	15	0	0.0	15.0
10	September	22	0	0.0	22.0	September	15	0	0.0	15.0
11	October	22	0	0.0	22.0	October	15	0	0.0	15.0
12	November	22	0	0.0	22.0	November	15	0	0.0	15.0
13	December	22	0	0.0	22.0	December	15	0	0.0	15.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	32	5	2.5	34.5	January	27	0	0.0	27.0
20	February	32	5	2.5	34.5	February	27	0	0.0	27.0
21	March	32	5	2.5	34.5	March	27	0	0.0	27.0
22	April	32	5	2.5	34.5	April	27	0	0.0	27.0
23	May	32	5	2.5	34.5	May	27	0	0.0	27.0
24	June	32	5	2.5	34.5	June	27	0	0.0	27.0
25	July	32	5	2.5	34.5	July	27	0	0.0	27.0
26	August	32	5	2.5	34.5	August	27	0	0.0	27.0
27	September	32	5	2.5	34.5	September	27	0	0.0	27.0
28	October	32	5	2.5	34.5	October	27	0	0.0	27.0
29	November	32	5	2.5	34.5	November	27	0	0.0	27.0
30	December	32	5	2.5	34.5	December	27	0	0.0	27.0

Number of Employees

Period Reported: 2015

Kankakee Water Division

Line	Department (A)	Authorized Number of Full Time Employees (B)	Authorized Number of Part Time Employees (C)	Authorized Number of Full Time Equivalents (D)	Authorized Full Time Equivalents (B + D) (E)	Department (F)	Authorized Number of Full Time Employees (G)	Authorized Number of Part Time Employees (H)	Authorized Number of Full Time Equivalents (I)	Authorized Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	9	0	0.0	9.0	January	9	0	0.0	9.0
3	February	9	0	0.0	9.0	February	9	0	0.0	9.0
4	March	9	0	0.0	9.0	March	9	0	0.0	9.0
5	April	9	0	0.0	9.0	April	9	0	0.0	9.0
6	May	9	0	0.0	9.0	May	9	0	0.0	9.0
7	June	9	0	0.0	9.0	June	9	0	0.0	9.0
8	July	9	0	0.0	9.0	July	9	0	0.0	9.0
9	August	9	0	0.0	9.0	August	9	0	0.0	9.0
10	September	9	0	0.0	9.0	September	9	0	0.0	9.0
11	October	9	0	0.0	9.0	October	9	0	0.0	9.0
12	November	9	0	0.0	9.0	November	9	0	0.0	9.0
13	December	9	0	0.0	9.0	December	9	0	0.0	9.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	13	2	1.0	14.0	January	3	0	0.0	3.0
20	February	13	2	1.0	14.0	February	3	0	0.0	3.0
21	March	13	2	1.0	14.0	March	3	0	0.0	3.0
22	April	13	2	1.0	14.0	April	3	0	0.0	3.0
23	May	13	2	1.0	14.0	May	3	0	0.0	3.0
24	June	13	2	1.0	14.0	June	3	0	0.0	3.0
25	July	13	2	1.0	14.0	July	3	0	0.0	3.0
26	August	13	2	1.0	14.0	August	3	0	0.0	3.0
27	September	13	2	1.0	14.0	September	3	0	0.0	3.0
28	October	13	2	1.0	14.0	October	3	0	0.0	3.0
29	November	13	2	1.0	14.0	November	3	0	0.0	3.0
30	December	13	2	1.0	14.0	December	3	0	0.0	3.0

Period Reported: 2012 - 2015
 Prior Year (2013) 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					
			2012 Cost (C)	2013 Cost (D)	Projected 2014 Cost (E)	Projected 2015 Cost (F)	Amount Capitalized (G)	Percentage Capitalized (H)	Amount Expensed (I)	Percentage Expensed (J)	
1	Pension	All	\$ 1,090,960	\$ 1,075,317	\$ 676,992	\$ 337,837	\$ 39,944	11.82%	\$ 297,894	88.18%	
2	FASB 106 Post Retirement	All	(10,097)	(7,503)	9,312	9,576	1,132	11.82%	8,444	88.18%	
3	Health, Life & Disability Insurance	All	1,045,210	1,028,646	1,170,108	1,205,192	142,494	11.82%	1,062,698	88.18%	
4	Employee Savings Plan - 401(k)	All	142,555	127,793	152,780	157,377	18,607	11.82%	138,770	88.18%	
5	Employee Training & Education	All	46,923	89,050	84,238	86,765	10,259	11.82%	76,507	88.18%	
6											
7											
8	Miscellaneous	All	<u>65,288</u>	<u>5,820</u>	<u>16,308</u>	<u>16,758</u>	<u>1,981</u>	<u>11.82%</u>	<u>14,777</u>	<u>88.18%</u>	
9											
10											
11	Total Cost of all Benefits		\$ 2,380,839	\$ 2,319,123	\$ 2,109,738	\$ 1,813,505	\$ 214,417	11.82%	\$ 1,599,088	88.18%	
12											
13	Amount of Expensed Benefits		\$ 2,032,665	\$ 1,994,043	\$ 1,825,785	\$ 1,599,088					
14											
15	Percentage of Total Benefits Expensed		85.38%	85.98%	86.54%	88.18%					
16											
17											
18	Amount of Capitalized Benefits		\$ 348,174	\$ 325,080	\$ 283,953	\$ 214,417					
19											
20	Percentage of Total Benefits Capitalized		14.62%	14.02%	13.46%	11.82%					
21											
22											
23	Benefits are capitalized via an overhead rate booked to account 675860 & 775860, "overheads capitalized".										
24											
25											
26											
27											
28	Pension		<u>159,542</u>	<u>150,731</u>	<u>91,118</u>	<u>39,944</u>					
29	FASB 106 Post Retirement		(1,477)	(1,052)	1,253	1,132					
30	Health, Life & Disability Insurance		152,851	144,189	157,487	142,494					
31	Employee Savings Plan - 401(k)		20,847	17,913	20,563	18,607					
32	Employee Training & Education		8,862	12,482	11,338	10,259					
33											
34											
35	Miscellaneous		<u>9,548</u>	<u>816</u>	<u>2,195</u>	<u>1,981</u>					
36			<u>348,174</u>	<u>325,080</u>	<u>283,953</u>	<u>214,417</u>					

Capitalized credit booked to 675860 & 775860

Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

Total Company

<u>Line</u>	Reconciliation Items (A)	2011 (B)	2012 (C)	2013 (D)
1	AQUA ILLINOIS, INC. does not use estimates to record overhead and clearing costs. Instead it records actual costs			
2	as they are incurred.			

Reconciliation of Estimated Overhead and Clearing Costs with Actual Costs

Kankakee Water Division

<u>Line</u>	<u>Reconciliation Items</u> <u>(A)</u>	<u>2011</u> <u>(B)</u>	<u>2012</u> <u>(C)</u>	<u>2013</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: 2013 - 2015
 Prior Year (2013) 12 Mo. Actual

Depreciation Expense

Line	Account Number (A)	Account Description (B)	CORPORATE DEPRECIATION													
			Average 12/31/13 Plant Investment (C)	Composite Accrual Rate (D)	2013 Depreciation Expense (E)	Projected Average 12/31/14 Plant Investment (F)	Composite Accrual Rate (G)	Projected 2014 Depreciation Expense (H)	Projected Average 12/31/15 Plant Investment (I)	Composite Accrual Rate (J)	Unadjusted Projected 2015 Depreciation Expense (K)	Projected Average 12/31/15 Plant Investment (L)	Composite Accrual Rate (M)	Projected 2015 Depreciation Expense (N)		
1		Source of Supply Plant														
2	304	Structures and Improvements	\$ -	4.17%	\$ -	\$ 191,529	4.17%	\$ 7,987	\$ 191,529	4.17%	\$ 7,987					
3	305	Collecting & Impounding Reservoirs	-	1.50%	-	-	1.50%	-	-	1.50%	-					
4	306	Lake, River and Other Intakes	454,833	1.47%	6,686	454,835	1.47%	6,686	454,835	1.47%	6,686					
5	307	Wells and Springs	167,669	1.67%	2,800	172,673	1.67%	2,884	182,673	1.67%	3,051					
6	309	Supply Mains	26,895	1.89%	508	117,474	1.89%	2,220	292,474	1.89%	5,528					
7																
8																
9		Pumping Plant														
10	304	Structures and Improvements	1,321,236	2.27%	29,992	1,029,489	2.27%	23,369	1,029,489	2.27%	23,369					
11	310	Power Generating Equipment	3,078,634	3.33%	102,519	3,078,633	3.33%	102,518	3,078,633	3.33%	102,518					
12	311	Electric Pumping Equipment	4,239,286	3.13%	132,690	4,239,284	3.13%	132,690	4,239,284	3.13%	132,690					
13		Water Treatment Plant														
14	304	Structures and Improvements	5,699,564	2.78%	158,448	5,703,640	2.78%	158,561	6,080,640	2.78%	169,042					
15	320	Water Treatment Equipment	5,087,224	3.57%	181,614	5,273,980	3.57%	188,281	5,365,043	3.57%	191,532					
16																
17		Transmission & Dist. Plant														
18	304	Structures and Improvements	333,899	4.17%	13,924	341,398	4.17%	14,236	356,398	4.17%	14,862					
19	330	Dist. Reservoirs & Standpipes	8,996,651	1.67%	150,244	8,996,649	1.67%	150,244	8,996,649	1.67%	150,244					
20	331	T & D Mains	51,087,416	1.89%	965,552	62,037,767	1.89%	1,172,514	70,872,464	1.89%	1,339,490					
21	333	Services	21,317,571	3.33%	709,875	21,073,217	3.33%	701,738	21,625,124	3.33%	720,117					
22	334	Meters	6,105,887	6.21%	379,176	6,540,430	6.21%	406,161	7,046,516	6.21%	437,589					
23	334	Meter Installations	1,530,060	4.44%	67,935	1,495,389	4.44%	66,395	1,482,889	4.44%	65,840					
24	335	Hydrants	3,650,430	3.95%	144,192	1,913,363	3.95%	75,578	2,008,179	3.95%	79,323					
25	339	Other Plant & Misc. Equipment	59,622	5.46%	3,255	40,486	5.46%	2,211	40,486	5.46%	2,211					
26		General Plant														
27	304	Structures and Improvements	167,439	4.00%	6,698	167,438	4.00%	6,698	167,438	4.00%	6,698	839,008	4.00%	33,560		
28	344	Laboratory Equipment	89,904	5.00%	4,495	100,051	5.00%	5,003	130,051	5.00%	6,503					
29	340	Office Furniture	123,342	4.74%	5,846	123,341	4.74%	5,846	123,341	4.74%	5,846	321,980	4.74%	15,262		
30	340	Personal Computers	48,046	12.50%	6,006	53,510	12.50%	6,689	51,010	12.50%	6,376	517,749	12.50%	64,719		
31	340	PC Software	13,125	20.00%	2,625	13,125	20.00%	2,625	13,125	20.00%	2,625	131,928	20.00%	26,386		
32	340	MainFrame Computers	106,727	12.50%	13,341	106,119	12.50%	13,265	105,511	12.50%	13,189	976,582	12.50%	122,073		
33	340	MainFrame Software	16,447	12.50%	2,056	16,447	12.50%	2,056	16,447	12.50%	2,056	2,958,000	12.50%	369,750		
34	340	Other Machinery & Equipment	-	5.00%	-	-	5.00%	-	-	5.00%	-					
35	342	Stores Equipment	50,865	3.28%	1,668	50,866	3.28%	1,668	50,866	3.28%	1,668					
36	345	Power Operated Equipment	244,687	5.00%	12,234	244,687	5.00%	12,234	244,687	5.00%	12,234					
37	346	Communication Equipment	457,938	12.50%	57,242	594,049	12.50%	74,256	737,299	12.50%	92,162	20,557	12.50%	2,570		
38	347	Miscellaneous Equipment	44,269	5.46%	2,417	52,142	5.46%	2,847	52,142	5.46%	2,847					
39	341	Transportation Equipment	841,887	10.77%	90,671	1,067,960	10.77%	115,019	1,226,322	10.77%	132,075					
40	343	Tools, Shop and Garage Equip.	697,312	7.31%	50,974	753,454	7.31%	55,077	816,192	7.31%	59,664					
41	348	Other Tangible Plant	-	3.31%	-	-	3.31%	-	-	3.31%	-					
42		Subtotal:	116,058,866		\$ 3,305,682	\$126,043,424		\$ 3,517,557	\$137,077,734		\$ 3,796,020	\$ 5,765,804		\$ 634,319		
43																
44		Corporate Assets Allocation of Dep.			506,777			583,214			634,319					
45		Other Adjustments / Timing etc.			0			(50,489)			(56,033)					
46		TOTAL:	\$116,058,866		\$ 3,812,460	\$126,043,424		\$ 4,050,282	\$137,077,734		\$ 4,374,306					
47																
48																
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: 2012

Depreciation Expense

Line	Account Number (A)	Account Description (B)	Average 12/31/12 Plant Investment (C)	Composite Accrual Rate (D)	2012 Depreciation Expense (E)
1		Source of Supply Plant			
2	304	Structures and Improvements	\$ -	4.17%	\$ -
3	305	Collecting & Impounding Reservoirs	-	1.50%	-
4	306	Lake, River and Other Intakes	454,833	1.47%	6,686
5	307	Wells and Springs	167,059	1.67%	2,790
6	309	Supply Mains	26,895	1.89%	508
7					
8					
9		Pumping Plant			
10	304	Structures and Improvements	1,156,877	2.27%	26,261
11	310	Power Generating Equipment	3,078,634	3.33%	102,519
12	311	Electric Pumping Equipment	4,238,518	3.13%	132,666
13		Water Treatment Plant			
14	304	Structures and Improvements	5,699,564	2.78%	158,448
15	320	Water Treatment Equipment	4,952,834	3.57%	176,816
16					
17		Transmission & Dist. Plant			
18	304	Structures and Improvements	333,899	4.17%	13,924
19	330	Dist. Reservoirs & Standpipes	8,994,165	1.67%	150,203
20	331	T & D Mains	47,119,258	1.89%	890,554
21	333	Services	19,696,823	3.33%	655,904
22	334	Meters	5,735,623	6.21%	356,182
23	334	Meter Installations	1,833,644	4.44%	81,414
24	335	Hydrants	3,343,924	3.95%	132,085
25	339	Other Plant & Misc. Equipment	41,254	5.46%	2,252
26		General Plant			
27	304	Structures and Improvements	167,439	4.00%	6,698
28	344	Laboratory Equipment	83,246	5.00%	4,162
29	340	Office Furniture	705,243	4.74%	33,429
30	340	Personal Computers	92,269	12.50%	11,534
31	340	PC Software	13,125	20.00%	2,625
32	340	MainFrame Computers	108,754	12.50%	13,594
33	340	MainFrame Software	16,447	12.50%	2,056
34	340	Other Machinery & Equipment	-	5.00%	-
35	342	Stores Equipment	50,865	3.28%	1,668
36	345	Power Operated Equipment	244,687	5.00%	12,234
37	346	Communication Equipment	390,583	12.50%	48,823
38	347	Miscellaneous Equipment	41,644	5.46%	2,274
39	341	Transportation Equipment	748,848	10.77%	80,651
40	343	Tools, Shop and Garage Equip.	669,943	7.31%	48,973
41	348	Other Tangible Plant	-	3.31%	-
42		Subtotal:	110,206,895		\$ 3,157,931
43					
44		Corporate Assets Allocation of Dep.	-		478,665
45		Other Adjustments			0
46		TOTAL:	\$110,206,895		\$ 3,636,597
47					
48					
49					
50					

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

Period Reported: 2012 - 2015
Prior Year (2013) 12 Mo. Actual

Summary of Affiliated Interest Transactions - Kankakee Water Division

<u>Line</u>	<u>Date of Transaction (A)</u>	<u>Affiliated Company (B)</u>	<u>Service & Sundry Exp. (C)</u>
1	2015	Aqua America, Inc.	\$ 896,829
2			
3			
4			
5			
6			
7	2014	Aqua America, Inc.	\$ 870,707
8			
9			
10			
11			
12			
13	2013	Aqua America, Inc.	\$ 822,436
14			
15			
16			
17			
18			
19	2012	Aqua America, Inc.	\$ 787,156
20			
21			
22			
23			
24			
25			
26			

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

Period Reported: 2012 - 2015
 Prior Year (2013) 12 Mo. Actual

Operating Leases - Kankakee Water Division

Line	Year (A)	ICC Account No. (B)	Description of Leased Property either: \$25,000 or .1% of Total O & M (C)	Amount of Annual Lease Exp. (D)	Period of Lease Agreement (E)	Total Annual Lease Expense of all operating Leases (F)
1	2012	641	Building	\$ -	N/A	\$ -
2		642	Rental of Equipment	3,648	N/A	3,648
3						
4						
5						
6						
7						
8	2013	641	Office Building	-	N/A	-
9		642	Rental of Equipment	3,384	N/A	3,384
10						
11						
12						
13						
14						
15	2014	641	Office Building	-	N/A	-
16		642	Rental of Equipment	3,252	N/A	3,252
17						
18						
19						
20						
21						
22	2015	641	Office Building	-	N/A	-
23		642	Rental of Equipment	3,337	N/A	3,337
24						

Major Maintenance Projects - Kankakee Water Division

Period Reported: 2012 - 2015
 Prior Year (2013) 12 Mo. Actual

<u>Line</u>	<u>Year</u> <u>(A)</u>	<u>Function</u> <u>(B)</u>	<u>Description of Project:</u> <u>\$500,000 or 1% of Total O & M Function</u> <u>(C)</u>	<u>Facility</u> <u>(D)</u>	<u>Project</u> <u>Dates</u> <u>(E)</u>	<u>Total Project</u> <u>Cost</u> <u>(F)</u>	<u>Amount</u> <u>Expensed in</u> <u>Test Year</u> <u>(G)</u>	<u>Amount</u> <u>Expensed in</u> <u>Prior Year</u> <u>(H)</u>	<u>ICC Exp.</u> <u>Account</u> <u>Number</u> <u>(I)</u>	<u>Date of Last</u> <u>Maintenance</u> <u>on Facility</u> <u>(J)</u>
1	2012		None							
2										
3										
4										
5										
6										
7	2013		None							
8										
9										
10										
11										
12										
13	2014		None							
14										
15										
16										
17										
18										
19	2015		None							

Period Reported: 2012 - 2015
 Prior Year (2013) 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	2012	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit	\$ 77,757	\$100,000	See WP-C17 p 1
2		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	430,900	\$250,000	-
3		National Union Fire Insurance Company of Pittsburgh, PA	Umbrella	\$25M/occ./\$25M aggregate Statutory\$1M acc	-	\$10,000	-
4		ACE American Insurance Company	Workers Comp.		63,545	\$500,000	-
5		Zurich American Insurance Company	Executive Risk (Directors & Officers Liability)	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-
6		Factory Mutual Insurance Company	Primary Property		112,674	\$100,000	-
7		Various	Other	Various	-	Various	-
8					-		
9					-		
10					-		
11	Total				\$ 685,076		
12	2013	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit	83,802	\$100,000	See WP-C17 p 2
13		ACE American Insurance Company	General Liability	\$1M/occ./\$5M aggregate	524,400	\$250,000	-
14		National Union Fire Insurance Company of Pittsburgh, PA	Umbrella	\$25M/occ./\$25M aggregate Statutory\$1M acc	-	\$10,000	-
15		ACE American Insurance Company	Workers Comp.		93,077	\$500,000	-
16		Zurich American Insurance Company	Executive Risk (Directors & Officers Liability)	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-
17		Factory Mutual Insurance Company	Primary Property		129,821	\$100,000	-
18		Various	Other	Various	-	Various	-
19					-		
20					-		
21	Total				\$ 811,100		
22							
23	2014	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit	17,352	\$100,000	N/A
24		ACE American Insurance Company	General Liability	\$2M/occ./\$5M aggregate	621,528	\$250,000	-
25		National Union Fire Insurance Company of Pittsburgh, PA	Umbrella	\$25M/occ./\$25M aggregate Statutory\$1M acc	-	\$10,000	-
26		ACE American Insurance Company	Workers Comp.		89,676	\$500,000	-
27		Zurich American Insurance Company	Executive Risk (Directors & Officers Liability)	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-
28		Factory Mutual Insurance Company	Primary Property		122,772	\$100,000	-
29		Various	Other	Various	-	Various	-
30					-		
31					-		
32	Total				\$ 851,328		
33							
34	2015	ACE American Insurance Company	Vehicle	\$2M Bodily injury and property damage combined single limit	17,859	\$100,000	N/A
35		ACE American Insurance Company	General Liability	\$2M/occ./\$5M aggregate	640,175	\$250,000	-
36		North American Elite Insurance Company	Umbrella	\$25M/occ./\$25M aggregate Statutory\$1M acc	-	\$10,000	-
37		ACE American Insurance Company	Workers Comp.		82,370	\$500,000	-
38		Zurich American Insurance Company	Executive Risk (Directors & Officers Liability)	\$15M aggregate Loss limit \$500M with various sublimits	-	\$1M each loss, no retention applies to non-indemnifiable loss.	-
39		Factory Mutual Insurance Company	Primary Property		126,440	\$100,000	-
40		Various	Other	Various	-	Various	-
41					-		
42					-		
43	Total				\$ 878,844		
44							

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

Period Reported: 2012 - 2015
 Prior Year (2013) 12 Mo. Actual

Insurance Expense - Kankakee Water Division

Insurance Policies:

Line	Year (A)	Name of Carrier (B)	Type of Policy (C)	Amount of Coverage (D)	Annual Premium (E)	Deductibles (F)	Claims (G)
1	2012	See note	Vehicle	See note	\$ 33,674	See note	See note
2		-	General Liability	-	182,064	-	-
3		-	Umbrella	-	-	-	-
4		-	Workers Comp.	-	24,316	-	-
5		-	Executive Risk	-	-	-	-
6		-	Primary Property	-	50,842	-	-
7		-	Other	-	-	-	-
8		-	Well/Fiduciary/Flood	-	-	-	-
9							
10	Total				<u>\$ 290,896</u>		
11							
12	2013	See note	Vehicle	See note	\$ 28,599	See note	See note
13		-	General Liability	-	233,666	-	-
14		-	Umbrella	-	-	-	-
15		-	Workers Comp.	-	34,428	-	-
16		-	Executive Risk	-	-	-	-
17		-	Primary Property	-	53,671	-	-
18		-	Other	-	-	-	-
19		-	Well/Fiduciary/Flood	-	-	-	-
20							
21	Total				<u>\$ 350,364</u>		
22							
23	2014	See note	Vehicle	See note	\$ 7,692	See note	See note
24		-	General Liability	-	275,700	-	-
25		-	Umbrella	-	-	-	-
26		-	Workers Comp.	-	39,360	-	-
27		-	Executive Risk	-	-	-	-
28		-	Primary Property	-	58,560	-	-
29		-	Other	-	-	-	-
30		-	Well/Fiduciary/Flood	-	-	-	-
31							
32	Total				<u>\$ 381,312</u>		
33							
34	2015	See note	Vehicle	See note	\$ 7,922	See note	See note
35		-	General Liability	-	283,974	-	-
36		-	Umbrella	-	-	-	-
37		-	Workers Comp.	-	40,545	-	-
38		-	Executive Risk	-	-	-	-
39		-	Primary Property	-	60,321	-	-
40		-	Other	-	-	-	-
41		-	Well/Fiduciary/Flood	-	-	-	-
42							
43	Total				<u>\$ 392,761</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: 2012 - 2015
 Prior Year (2013) 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	2012	Real Estate Taxes	\$ 1,048,737				\$ 1,048,737
2		FUTA	7,003				7,003
3		FICA	450,353				450,353
4		SUTA	39,328				39,328
5		Franchise Taxes	155,750				155,750
6		Ill. Invested Cap. Tax	1,298,180				1,298,180
7		Misc. Other Tax	39				39
8	Total		2,999,389				2,999,389
9							
10	2013	Real Estate Taxes	\$ 1,086,237				\$ 1,086,237
11		FUTA	5,060				5,060
12		FICA	450,762				450,762
13		SUTA	40,107				40,107
14		Franchise Taxes	149,146				149,146
15		Ill. Invested Cap. Tax	1,301,501				1,301,501
16		Misc. Other Tax	39				39
17	Total		3,032,853				3,032,853
18							
19	2014	Real Estate Taxes	\$ 1,120,776				\$ 1,120,776
20		FUTA	5,411				5,411
21		FICA	469,027				469,027
22		SUTA	32,986				32,986
23		Franchise Taxes	152,687				152,687
24		Ill. Invested Cap. Tax	1,324,380				1,324,380
25		Misc. Other Tax	48				48
26	Total		3,105,315				3,105,315
27							
28	2015	Real Estate Taxes	\$ 1,154,399				\$ 1,154,399
29		FUTA	5,592				5,592
30		FICA	483,115				483,115
31		SUTA	33,983				33,983
32		Franchise Taxes	46,350				46,350
33		Ill. Invested Cap. Tax	1,364,115				1,364,115
34		Misc. Other Tax	52				52
35	Total		3,087,606				3,087,606

Period Reported: 2012 - 2015
 Prior Year (2013) 12 Mo. Actual

Taxes Other Than Income Taxes - Kankakee Water Division

Line	Year (A)	Type of Tax (B)	Amount Charged to Operating Expense (C)	Amount Charged to Clearing Accounts (D)	Amount Charged to Construction (E)	Other (F)	Total Tax Recorded (G)
1	2012	Real Estate Taxes	\$ 297,515				\$ 297,515
2		FUTA	2,504				2,504
3		FICA	162,390				162,390
4		SUTA	14,105				14,105
5		Franchise Taxes	76,090				76,090
6		Ill. Invested Cap. Tax	562,305				562,305
7		Misc. Other Tax	-				-
8	Total		1,114,910				1,114,910
9							
10	2013	Real Estate Taxes	\$ 309,572				\$ 309,572
11		FUTA	1,788				1,788
12		FICA	151,393				151,393
13		SUTA	14,136				14,136
14		Franchise Taxes	73,777				73,777
15		Ill. Invested Cap. Tax	583,593				583,593
16		Misc. Other Tax	-				-
17	Total		1,134,259				1,134,259
18							
19	2014	Real Estate Taxes	\$ 310,872				\$ 310,872
20		FUTA	1,892				1,892
21		FICA	163,427				163,427
22		SUTA	11,496				11,496
23		Franchise Taxes	75,893				75,893
24		Ill. Invested Cap. Tax	587,484				587,484
25		Misc. Other Tax	-				-
26	Total		1,151,064				1,151,064
27							
28	2015	Real Estate Taxes	\$ 320,198				\$ 320,198
29		FUTA	1,948				1,948
30		FICA	168,331				168,331
31		SUTA	11,841				11,841
32		Franchise Taxes	-				-
33		Ill. Invested Cap. Tax	605,104				605,104
34		Misc. Other Tax	-				-
35	Total		1,107,423				1,107,423

Period Reported: 2012 - 2015
Prior Year (2013) 12 Mo. Actual

Property Taxes - Total Company

<u>Line</u>	<u>Year</u> <u>(A)</u>	<u>Municipality or Jurisdiction</u> <u>(B)</u>	<u>Operating Expense</u> <u>(C)</u>	<u>Number</u> <u>(D)</u>
1	2012	Total AQUA ILLINOIS, INC.	\$ 1,048,737	408-110
2	2013	Total AQUA ILLINOIS, INC.	\$ 1,086,237	408-110
3	2014	Total AQUA ILLINOIS, INC.	\$ 1,120,776	408-110
4	2015	Total AQUA ILLINOIS, INC.	\$ 1,154,399	408-110

Period Reported: 2012 - 2015
Prior Year (2013) 12 Mo. Actual

Property Taxes - Kankakee Water Division

<u>Line</u>	<u>Year</u> <u>(A)</u>	<u>Municipality or Jurisdiction</u> <u>(B)</u>	<u>Amount Charged to</u> <u>Operating Expense</u> <u>(C)</u>	<u>Account</u> <u>Number</u> <u>(D)</u>
1	2012	Kankakee County, IL	\$ 297,515	408-110
2		(Kankakee Water)		
3				
4				
5				
6	2013	Kankakee County, IL	\$ 309,572	408-110
7		(Kankakee Water)		
8				
9				
10				
11	2014	Kankakee County, IL	\$ 310,872	408-110
12		(Kankakee Water)		
13				
14				
15				
16	2015	Kankakee County, IL	\$ 320,198	408-110
17		(Kankakee Water)		

Period Reported: 2012 - 2015
 Prior Year (2013) 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	2012	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	34,613	In Base Rates	34,613	408	-	N/A
3		Franchise Tax	Village of Aroma Park	0.01	Revenue	3,300	In Base Rates	3,300	408	-	N/A
4		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	1,264	In Base Rates	1,264	408	-	N/A
5		Franchise Tax	City of Kankakee	0.01	Revenue	<u>71,527</u>	In Base Rates	<u>71,527</u>	408	-	N/A
6						\$ 155,750		\$ 155,750			
7											
8											
9											
10											
11	2013	Franchise Tax	State of Illinois	0.001	Illinois Capital	43,550	0	43,550	408	-	N/A
12		Franchise Tax	Village of Philo	0.06	Revenue	31,819	In Base Rates	31,819	408	-	N/A
13		Franchise Tax	Village of Aroma Park	0.01	Revenue	3,167	In Base Rates	3,167	408	-	N/A
14		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	1,257	In Base Rates	1,257	408	-	N/A
15		Franchise Tax	City of Kankakee	0.01	Revenue	<u>69,353</u>	In Base Rates	<u>69,353</u>	408	-	N/A
16						\$ 149,146		\$ 149,146			
17											
18											
19											
20											
21	2014	Franchise Tax	State of Illinois	0.001	Illinois Capital	45,000	0	45,000	408	-	N/A
22		Franchise Tax	Village of Philo	0.06	Revenue	31,795	In Base Rates	31,795	408	-	N/A
23		Franchise Tax	Village of Aroma Park	0.01	Revenue	3,212	In Base Rates	3,212	408	-	N/A
24		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	1,244	In Base Rates	1,244	408	-	N/A
25		Franchise Tax	City of Kankakee	0.01	Revenue	<u>71,437</u>	In Base Rates	<u>71,437</u>	408	-	N/A
26						\$ 152,688		\$ 152,688			
27											
28											
29											
30											
31	2015	Franchise Tax	State of Illinois	0.001	Illinois Capital	46,350	0	46,350	408	-	N/A
32		Franchise Tax	Village of Philo	0.06	Revenue	-	In Base Rates	-	408	-	N/A
33		Franchise Tax	Village of Aroma Park	0.01	Revenue	-	In Base Rates	-	408	-	N/A
34		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	-	In Base Rates	-	408	-	N/A
35		Franchise Tax	City of Kankakee	0.01	Revenue	<u>-</u>	In Base Rates	<u>-</u>	408	-	N/A
36						\$ 46,350		\$ 46,350			

Period Reported: 2012 - 2015
Prior Year (2013) 12 Mo. Actual

Local Taxes, Municipal Taxes, and Franchise Taxes - Kankakee Water Division

Line	Year (A)	Description and Location of Tax (B)	Taxing Authority (C)	Effective Tax Rate (D)	Basis (E)	Total Tax Assessed (F)	Amt. Passed to Customers (G)	Amount Charged to Op. Expenses (H)	ICC Account (I)	Foregone Discounts, Coll./acct Fees (J)	Explanation of Column J (K)
1	2012	Franchise Tax	City of Kankakee	0.06	Revenue	71,527	In Base Rates	71,527	408	-	N/A
2		Franchise Tax	Village of Aroma Park	0.01	Revenue	3,300		3,300			
3		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	1,264		1,264			
4						\$ 76,091		\$ 76,091			
5											
6											
7	2013	Franchise Tax	City of Kankakee	0.06	Revenue	69,353	In Base Rates	69,353	408	-	N/A
8		Franchise Tax	Village of Aroma Park	0.01	Revenue	3,167		3,167			
9		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	1,257		1,257			
10						\$ 73,777		\$ 73,777			
11											
12											
13	2014	Franchise Tax	Village of Sun River Terrace	0.06	Revenue	1,244	In Base Rates	1,244	408	-	N/A
14		Franchise Tax	Village of Aroma Park	0.01	Revenue	3,212		3,212			
15		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	71,437		71,437			
16						\$ 75,893		\$ 75,893			
17											
18											
19	2015	Franchise Tax	City of Kankakee	0.06	Revenue	-	In Base Rates	-	408	-	N/A
20		Franchise Tax	Village of Aroma Park	0.01	Revenue	-		-			
21		Franchise Tax	Village of Sun River Terrace	0.015	Revenue	-		-			
22						\$ -		\$ -			

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

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

<u>Line</u>	Reconciliation Items <u>(A)</u>	Amount <u>(B)</u>
1	Property Taxes on C-19, page 1	\$ 1,154,399
2	Franchise Taxes on C-20	46,350
3		-
4	Total	<u>1,200,749</u>
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	522,690
8	Invested Capital Tax on C-18	1,364,115
9	Misc. Other Tax on C-18	52
10		
11		
12		
13		
14		
15		
16		<u>-</u>
17		
18	Sub-Total	3,087,606
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	<u>\$ 3,087,606</u>

Period Reported: 2015

Local Taxes, Municipal Taxes, and Franchise Taxes - Kankakee Water Division

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

Line	Reconciliation Items (A)	Amount (B)
1	Property Taxes on C-19 page 2	\$ 320,198
2	Franchise Taxes on C-20 page 2	-
3		-
4	Total	<u>320,198</u>
5		
6		
7	Add: FUTA, SUTA & FICA on C-18	182,121
8	Invested Capital Tax on C-18	605,104
9	Misc. Other Tax on C-18	-
10		
11		
12		
13		
14		
15		
16		<u>-</u>
17		
18	Sub-Total	1,107,423
19		
20		
21		
22		
23	Total Taxes Other Than Income on C-1	<u>\$ 1,107,423</u>

Period Reported: 2012 - 2015
 Prior Year (2013) 12 Mo. Actual

**Miscellaneous General Expenses
 (Account 675)**

Line	Year (A)	Type of Expense and Amount (B)	Total Company (C)	Proposed Rates on Schedule C - 1 (D)	Non-operating Items (E)
1	2015	Projected			
		Telephone	\$ 232,759	\$ 64,756	
2		Postage	19,405	8,096	NONE
3		Dues	89,239	31,271	
4		Charitable Contributions	51,356	23,443	
5		Inter / Intra Co. Clearing	(87,782)	990,563	
6			-	-	
7		Bank and Trustee Fees	62,737	(258)	
8		Capitalized Benefits	(910,736)	(373,307)	
9		Miscellaneous Other	<u>265,578</u>	<u>112,325</u>	
10		Total:	\$ (277,443)	\$ 856,890	
11					
12					
13	2014	Projected			
		Telephone	\$ 226,020		
14		Postage	18,888		
15		Dues	86,640		
16		Charitable Contributions	49,860		
17		Inter / Intra Co. Clearing	(85,224)		
18			-		
19		Bank and Trustee Fees	60,900		
20		Capitalized Benefits	(1,006,540)		
21		Miscellaneous Other	<u>253,726</u>		
22		Total:	\$ (395,730)		
23					
24					
25	2013				
		Telephone	\$ 224,198		
26		Postage	15,539		
27		Dues	82,524		
28		Charitable Contributions	36,787		
29		Inter / Intra Co. Clearing	(231,057)		
30			-		
31		Bank and Trustee Fees	60,954		
32		Capitalized Benefits	(999,658)		
33		Miscellaneous Other	<u>233,708</u>		
34		Total:	\$ (577,005)		
35					
36					
37	2012				
		Telephone	\$ 229,836		
38		Postage	21,123		
39		Dues	78,811		
40		Charitable Contributions	52,779		
41		Inter / Intra Co. Clearing	(222,455)		
42			-		
43		Bank and Trustee Fees	61,346		
44		Capitalized Benefits	(1,032,227)		
45		Miscellaneous Other	<u>253,356</u>		
46		Total:	\$ (557,430)		

Period Reported: 2013 - 2015
 Prior Year (2013) 12 Mo. Actual

Cost Savings Programs - Total Company

Line	Title (A)	Description (B)	Date of Implementation (C)	Initial Implementation Start-up Costs (D)	Costs Incurred-2013 (E)	Costs to be Incurred-2014 (F)	Costs to be Incurred-2015 (G)	Savings Incurred-2013 (H)	Savings to be Incurred-2014 (I)	Savings to be Incurred-2015 (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: 2012 - 2015
 Prior Year (2013) 12 Mo. Actual

Miscellaneous Operating Revenue - Total Company

Line	ICC Acct # (A)	Account Description (B)	2012 (C)	2013 (D)	Proj. 2014 (E)	Proj. 2015 (F)
1	471	Late Payment Fees	\$ 192,633	\$ 167,433	\$ 193,188	\$ 192,086
2						
3	471	Misc. Service Revenues	114,846	(64,482)	46,596	46,284
4	471	QIPS Revenue	724,225	1,216,689	1,838,870	933,294
5	472	Rents from Water Property	16,850	3,150	-	-
6						
7	474/536	Other Water & Sewer Revenues	209,300	160,452	291,924	355,328
8						
9	466/524	Other Systems Revenues	508,588	541,570	538,504	533,118
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	\$ 1,766,442	\$ 2,024,814	\$ 2,909,082	\$ 2,060,109

Period Reported: 2012 - 2015
 Prior Year (2013) 12 Mo. Actual

Miscellaneous Operating Revenue - Kankakee Water Division

Line	ICC Acct # (A)	Account Description (B)	2012 (C)	2013 (D)	Proj. 2014 (E)	Proj. 2015 (F)
1	471	Late Payment Fees	\$ 84,916	\$ 72,478	\$ 85,716	\$ 86,533
2						
3	471	Misc. Service Revenues	54,340	(30,266)	19,920	19,920
4	471	QIPS Revenue	570,919	855,393	1,033,303	-
5	472	Rents from Water Property	-	-	-	-
6	474	Other Water Revenues	107,576	94,101	100,265	24,126
7	466	Other Systems Revenues	-	-	-	-
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		TOTAL	\$ 817,752	\$ 991,706	\$ 1,239,204	\$ 130,579

Legal Expense and Reserves - Total Company

Period Reported: 2012 - 2015
 Prior Year (2013) 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	2015	Proj.				\$ 61,800		
2								
3								
4								
5	2014	Proj.				60,000		
6								
7								
8								
9	2013					88,808		
10								
11								
12								
13	2012					26,849		

Legal Expense and Reserves - Kankakee Water Division

Period Reported: 2012 - 2015
 Prior Year (2013) 12 Mo. Actual

Reserve for Outstanding Lawsuits, Claims, etc.

<u>Line</u>	<u>Year</u> <u>(A)</u>	<u>Account or</u> <u>Subaccount #</u> <u>(B)</u>	<u>Description of Reserve</u> <u>(C)</u>	<u>Balance at</u> <u>Beginning</u> <u>of Year</u> <u>(D)</u>	<u>Additions to</u> <u>Reserve</u> <u>(E)</u>	<u>Amounts</u> <u>Charged to</u> <u>Legal Expense</u> <u>(F)</u>	<u>Other</u> <u>(G)</u>	<u>Balance at</u> <u>End</u> <u>of Year</u> <u>(H)</u>
1	2015	Proj.	None			\$ 17,304		
2								
3								
4								
5	2014	Proj.	None			16,800		
6								
7								
8								
9	2013		None			22,242		
10								
11								
12								
13	2012		None			5,846		

Period Reported: 2015

Add-On Taxes

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

Period Reported: 2012 - 2015
 Prior Year (2013) 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 1/1/2012 (E)	Balance at 12/31/2012 (F)
1	Tank Painting	Feb 01-Oct 11 *	10 Years *	None *	\$ 1,439,281	\$ 1,170,990
2	Rate Case	2007 - 2012	4 Years	Various	815,887	646,838
3	Misc. Sewer	Jun-10	14.67 Years	09-0335	24,370	22,495
4	Intake Cleaning	Dec-07	5 Years	None	3,535	-
5	Total				\$ 2,283,074	\$ 1,840,323
6						
7						
8						
9		Balance at	Balance at	Balance at		
10		12/31/2013	12/31/2014	12/31/2015		
11		(G)	(H)	(I)		
12	Tank Painting	\$ 901,824	\$ 633,528	\$ 477,104		
13	Rate Case	420,385	545,340	379,233		
14	Misc. Sewer	20,620	18,748	16,873		
15	Intake Cleaning	-	-	-		
16	Total	\$ 1,342,829	\$ 1,197,615	\$ 873,210		
17						
18						
19						
20		Amortization	Amortization	Amortization	Amortization	
21		Expense	Expense	Expense	Expense	
22		2012	2013	2014	2015	
23		(K)	(L)	(M)	(N)	
24	Tank Painting	\$ 268,291	\$ 268,291	\$ 268,296	\$ 156,423	
25	Rate Case	267,504	229,150	223,898	166,107	2015 Excludes rate case adjustment
26	Misc. Sewer	1,875	1,875	1,872	1,875	
27	Intake Cleaning	3,535	-	-	-	
28	Total	\$ 541,206	\$ 499,316	\$ 494,066	\$ 324,406	
29						
30						

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

Period Reported: 2012 - 2015
 Prior Year (2013) 12 Mo. Actual

Amortization of Deferred Charges - Kankakee Water Division

Line	Description (A)	Time Period Charges Recorded (B)	Amortization Period (C)	Authorizing ICC Docket #s (D)	Balance at 1/1/2012 (E)	Balance at 12/31/2012 (F)
1	Tank Painting	Oct 01-Aug 10 *	10 Years *	None *	\$ 878,627	\$ 738,987
2	Rate Case	2009 & 2010	4 Years	10-0194	183,875	120,832
3	Intake Cleaning	Dec-07	5 Years	None	3,535	-
4	Total				\$ 1,066,037	\$ 859,820
5						
6						
7						
8		Balance at	Balance at	Balance at		
9		12/31/2013	12/31/2014	12/31/2015		
10		(G)	(H)	(I)		
11	Tank Painting	\$ 598,473	\$ 458,829	\$ 353,911		
12	Rate Case	60,487	351,545	351,545		
13	Intake Cleaning	-	-	-		
14	Total	\$ 658,959	\$ 810,374	\$ 705,456		
15						
16						
17						
18		Amortization	Amortization	Amortization	Amortization	
19		Expense	Expense	Expense	Expense	
20		2012	2013	2014	2015	
21		(J)	(K)	(L)	(M)	
22	Tank Painting	\$ 139,640	\$ 139,640	\$ 139,644	\$ 104,918	
23	Rate Case	63,043	63,043	57,794	-	2015 Excludes rate case adjustment
24	Intake Cleaning	3,535	-	-	-	
25	Total	\$ 206,218	\$ 202,683	\$ 197,438	\$ 104,918	
26						
27						

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

Period Reported: 2015

Competitive Services

<u>Line</u>		
1	Description:	N/A for Kankakee Water Division
2		
3		
4		
5	Beginning Date:	N/A

Period Reported: 2015

Non-Utility Operations

<u>Line</u>	<u>Description:</u>	<u>Beginning Date:</u>
1	N/A for Kankakee Water Division	N/A