

Aqua Illinois, Inc.

Kankakee Water Division

Workpapers

Jurisdictional Allocation Summary Workpaper

Corporate Office Allocation Procedures

Line

- 1 Costs related to the Company's Corporate Office are allocated among each of the
- 2 operating divisions based upon customer count.

Proposed Test Year Period: Future
 Period Reported: Average 2015

Jurisdictional Allocation Summary Workpaper

Line	Account Number (A)	Account Description (B)	Kankakee Water Allocation Factors	
			Local Accounts (C)	Corporate Office (D)
1		Intangible Plant		
2	301	Organization	100%	0%
3	302	Franchises & Consents	100%	0%
4		Source of Supply Plant		
5	303	Land and Land Rights	100%	0%
6	304	Structures and Improvements	100%	0%
7	306	Lake, River and Other Intakes	100%	0%
8	307	Wells and Springs	100%	0%
9	309	Supply Mains	100%	0%
10				
11				
12		Pumping Plant		
13	303	Land and Land Rights	100%	0%
14	304	Structures and Improvements	100%	0%
15	310	Power Generating Equipment	100%	0%
16	311	Electric Pumping Equipment	100%	0%
17		Water Treatment Plant		
18	303	Land and Land Rights	100%	0%
19	304	Structures and Improvements	100%	0%
20	320	Water Treatment Equipment	100%	0%
21				
22		Transmission & Dist. Plant		
23	303	Land and Land Rights	100%	0%
24	304	Structures and Improvements	100%	0%
25	330	Dist. Reservoirs & Standpipes	100%	0%
26	331	T & D Mains	100%	0%
27	333	Services	100%	0%
28	334	Meters	100%	0%
29	334	Meter Installations	100%	0%
30	335	Hydrants	100%	0%
31				
32		General Plant		
33	303	Land and Land Rights	100%	45.5579%
34	304	Structures and Improvements	100%	45.5579%
35	344	Laboratory Equipment	100%	0.0000%
36	340500	Office Furniture & Equipment	100%	45.5579%
37	340550	Personal Computers	100%	45.5579%
38	340560	PC Software	100%	45.5579%
39	340556	MainFrame Computers	100%	45.5579%
40	340565	MainFrame Software	100%	45.5579%
41	340	Other Machinery & Equipment	100%	0.0000%
42	346	Communication Equipment	100%	45.5579%
43	347	Miscellaneous Equipment	100%	0.0000%
44	341	Transportation Equipment	100%	0.0000%
45	343	Tools, Shop and Garage Equip.	100%	0.0000%

(1) General Accounts 303, 304, 340500-340565 & 346 include Corporate accounts. The balances of these Corporate accounts are allocated among operating divisions based on customer count. (See Schedule A-5, page 2, line 1)

Proposed Test Year Period: Future
 Period Reported: Average 2015

Jurisdictional Allocation Summary Workpaper

Jurisdictional Allocation Statistics

Line	Aqua Illinois, Inc. Operating Division (A)	2015 Customer Count (B)	Allocation Factor % (C)	2015 Plant (net of CIAC) (D)	Allocation Factor % (E)	20014 & 2015 Tank Painting Expense (F)	Allocation Factor % (G)	2015 Pension Expense (H)	Allocation Factor % (I)	2015 OPEB Expense (J)	Allocation Factor % (K)
1	Corporate			\$12,997,377	3.95%			\$54,762	16.21%	\$1,552	16.21%
2	Kankakee	28,773	45.56%	140,288,697	42.62%	\$104,918	67.07%	100,205	29.66%	2,840	29.66%
3											
4	Consolidated Water	23,208	36.75%	108,395,412	32.93%	33,745	21.57%	125,256	37.08%	3,550	37.08%
5	University Park Water	2,314	3.66%	11,566,885	3.51%	17,761	11.35%	18,964	5.61%	538	5.62%
6	Candlewick / Fairhaven Wate	1,996	3.16%	6,245,956	1.90%	0	0.00%	3,848	1.14%	109	1.14%
7	Woodlawn Water	86	0.14%	281,414	0.09%	0	0.00%	0	0.00%	0	0.00%
8	Nordic Park Water	168	0.27%	105,017	0.03%	0	0.00%	0	0.00%	0	0.00%
9											
10											
11											
12											
13	Consolidated Sewer	3,609	5.71%	22,082,492	6.71%		0.00%	15,562	4.61%	441	4.61%
14	University Park / Tri Star /										
15	Sun River Terrace Sewer	2,688	4.26%	26,781,872	8.14%		0.00%	17,937	5.31%	508	5.31%
16	Eilwood Greens Sewer	232	0.37%	338,381	0.10%		0.00%	1,303	0.39%	37	0.39%
17	Woodlawn Sewer	83	0.13%	82,837	0.03%		0.00%	0	0.00%	0	0.00%
18											
19											
20											
21											
22											
23											
24	TOTAL	63,157	100%	\$329,166,340	100%	\$156,423	100%	\$337,837	100%	\$9,575	100%

Proposed Test Year Period: Future
 Period Reported: 2014 & 2015

Jurisdictional Rate Base Summary

Detailed Back-up for Calculation of Average Test Year

Line	Rate Base Component (A)	Supporting Schedule (B)	Projected 12/31/2014 (C)	2014 to 2015 Change (D)	Projected 12/31/2015 (E)	Ave. Future Test Year (C + E)/2 (F)
1	Gross Utility Plant in Service at Orig. Cost	B - 5	\$161,867,526	\$ 3,700,097	\$165,567,623	\$ 163,717,574
2	Allocation of Corporate Gross Util. Plant	B - 5	\$ 5,548,434	434,739	\$ 5,983,173	5,765,804
3	Utility Plant Acquisition Adjustment - Net	WP-B5.2	\$ (4,401,268)	211,173	\$ (4,190,094)	(4,295,681)
4	Non-AFUDC CWIP	B - 7	-	-	-	-
5	Less: Reserve for Accum. Depreciation	B - 6	41,080,191	4,059,959	45,140,150	43,110,170
6	Allocation of Corp. Res. For Accum. Dep.	B - 6	2,860,209	53,989	2,914,198	2,887,203
7	Net Utility Plant		\$119,074,292	\$ 232,062	\$119,306,354	\$ 119,190,323
8						
9	Additions					
10						
11	Property Held For Future Use	B - 11	-	-	-	-
12	Deferred Charges	B - 10	458,829	(104,918)	353,911	406,370
13	Materials & Supplies	B - 8.1	609,807	8,684	618,491	614,149
14	Cash Working Capital	WP-B8	1,065,649	35,594	1,101,243	1,083,446
15	Amort. of Contributions In Aid of Const.	B - 15	5,933,662	541,842	6,475,504	6,204,583
16						
17	Deductions					
18						
19	FAS 87 Pension	B - 87	1,013,889	19	1,013,908	1,013,898
20	FAS 106 OPEB	B - 106	138,708	105	138,813	138,760
21	Customer Advances	B - 15	223,034	-	223,034	223,034
22	Contributions In Aid of Construction	B - 15	25,188,416	-	25,188,416	25,188,416
23	Deferred Income Taxes - Total	B - 9	13,878,744	(24,734)	13,854,010	13,866,377
24						
25						
26	Original Cost Rate Base		\$ 86,699,447	\$ 737,875	\$ 87,437,322	\$ 87,068,385

Period Reported: 2015

Allowance for Funds Used During Construction - Kankakee Water Division

Supporting Workpaper - Test Year Analysis

Line	Month (A)	Total CWIP Balance (1) (B)	CWIP Bal. with AFUDC (C)	CWIP Bal. w/o AFUDC (D)	Ave. AFUDC Accrual Rate (E)	AFUDC Generated (F)
1	January	\$728,691	\$520,840	\$207,852	0.954%	\$ 4,970
2						
3	February	\$906,923	\$550,490	\$356,433	0.954%	5,253
4						
5	March	\$962,033	\$604,735	\$357,298	0.954%	5,770
6						
7	April	\$1,092,996	\$609,735	\$483,261	0.954%	5,818
8						
9	May	\$1,231,391	\$614,735	\$616,656	0.954%	5,866
10						
11	June	\$1,045,155	\$619,735	\$425,420	0.954%	5,913
12						
13	July	\$1,152,832	\$624,735	\$528,097	0.954%	5,961
14						
15	August	\$1,260,508	\$629,735	\$630,773	0.954%	6,009
16						
17	September	\$851,174	\$634,735	\$216,439	0.954%	6,056
18						
19	October	\$958,851	\$639,735	\$319,116	0.954%	6,104
20						
21	November	\$1,038,574	\$644,735	\$393,839	0.954%	6,152
22						
23	December	\$749,005	\$649,735	99,270	0.954%	6,200
24						
25					11.45%	\$ 70,071

1) Please note, this is rate jurisdictional CWIP - will therefore not tie to Total Company CWIP on Schedule D-2, pages 3 & 4.

Period Reported: 2014 & 2015

Cash Working Capital

2014 and 2015 Supporting Workpapers

Line	Individual Component and Calculation Methodology (A)	Amount (B)	Supporting Workpapers or Schedules (C)
<u>2014 Cash Working Capital:</u>			
1	Total Operating Expenses (Pre Income Taxes)	\$ 13,186,696	C-4p3, Col. H, lines 19 - 23
2	Less:		
3	Uncollectible Accounts Expense	153,384	C-4p3, Col. H, line 17
4	Annual Amortization of Rate Case Expense	57,794	C-4p3, Col. H, line 16
5	Depreciation Expense	4,050,282	C-4p3, Col. H, line 20
6	Amortization of Utility Plant Acquisition Adjust.	(50,472)	C-4p3, Col. H, line 21
7	Amortization Expense	139,644	C-4p3, Col. H, line 22
8	Real Estate Tax Expense	<u>310,872</u>	C-19p2, Col. C, line 11
9	Operating Expense Requiring Working Capital	\$ 8,525,192	
10	45 (lag days) / 360 (30 day month year)	<u>12.50%</u>	
11	TOTAL:	\$ 1,065,649	
12			
13			
14	<u>2015 Cash Working Capital:</u>		
15			
16			
17	Total Operating Expenses (Pre Income Taxes)	\$ 13,714,023	C-4p3, Col. K, lines 19 - 23
18	Less:		
19	Uncollectible Accounts Expense	155,131	C-4p3, Col. K, line 17
20	Annual Amortization of Rate Case Expense	-	C-4p3, Col. K, line 16
21	Depreciation Expense	4,374,306	C-4p3, Col. K, line 20
22	Amortization of Utility Plant Acquisition Adjust.	(50,472)	C-4p3, Col. K, line 21
23	Amortization Expense	104,918	C-4p3, Col. K, line 22
24	Real Estate Tax Expense	<u>320,198</u>	C-19p2, Col. C, line 16
25	Operating Expense Requiring Working Capital	\$ 8,809,943	
26	45 (lag days) / 360 (30 day month year)	<u>12.50%</u>	
27	TOTAL:	\$ 1,101,243	

Detailed Listing of Balance Sheet Assets and Liabilities - Rate Base

Debit / (Credit)	Components	ICC & Aqua Illinois, Inc.	Description of Event	TOTAL Difference as of 12/31/2013	Kankakee Water Difference as of 12/31/2013 (D x E)	TOTAL Proj. Difference as of 12/31/2014	Kankakee Water Difference as of 12/31/2014 (D x G)	Kankakee Water Ave. 2014 (F + H)/2	TOTAL Proj. Difference as of 12/31/2015	Kankakee Water Difference as of 12/31/2015 (D x J)	Kankakee Water Ave. Future Test Year 2015 (I + K)/2	Kankakee Water Difference to C-5 (L - I)
Line	(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Rate Base Items Only												
			See Column A									
			Allocator	Allocation %								
1					\$ -	\$0	\$ -	\$0	\$ -	\$0	\$ -	\$ -
2	PostRetirement Benefits	253	Expense	29.66%	448,314	132,379	374,767	111,158	374,767	111,158	111,158	(10,611)
3	Pension	253	Expense	29.66%	2,625,351	778,698	2,736,926	811,793	2,736,926	811,793	811,793	16,547
4	Tank Painting	186	Expense	67.07%	(666,260)	(448,880)	(633,528)	(424,825)	(435,902)	(320,007)	(372,466)	63,436
5	Excess Tax Depreciation	108	Plant	42.62%	(99,940,950)	(42,594,227)	(100,242,900)	(42,722,916)	(42,658,571)	(100,348,126)	(42,767,763)	(86,768)
6	Cost of Removal / Loss	108	Plant	42.62%	28,875	12,306	28,875	12,306	28,875	12,306	12,306	-
7	Contributions in Aid of Construction	271	Plant	42.62%	9,625,645	4,102,391	9,625,645	4,102,391	4,102,391	4,102,391	4,102,391	-
8	Customer Advances	252	Plant	42.62%	48,448	20,648	48,448	20,648	48,448	20,648	20,648	-
9	Cleaning Intake (Kankakee)	186	Actual	100.00%	3,602	3,602	-	0	1,801	-	0	(1,801)
10					-	-	-	0	-	0	-	-
11												
12												
13												
14	Total Deferred Income Taxes				\$(87,828,976)	\$ (37,891,080)	\$(88,061,767)	\$ (38,069,544)	\$(88,010,570)	\$ (38,029,473)	\$(38,059,508)	\$(19,196)

Detailed Jurisdictional Operating Income Summary

Proposed Test Year Period: Future
Period Reported: 2015

Detailed Back-up Workpaper

Line	Account Number (A)	Income Statement Category (B)	Unadj. Jurisdictional Balance at Present Rates (C)	Adjustments (D)	Supporting Schedule Source (E)	Pro Forma Present Rates (F)	Rate Increase and Related Adjustments (G)	Projected Future Year 2015 (H)
1	460-474	Operating Revenues	\$ 21,830,064	\$ -	C - 2.1	\$21,830,064	\$ 2,579,478	\$ 24,409,542
2								
3	601	Salaries & Wages, Employees	1,913,611			1,913,611		1,913,611
4	603	Salaries & Wages, Officers	147,504			147,504		147,504
5	604	Employee Pensions & Benefits	646,339			646,339		646,339
6	615 & 616	Purchased Power & Fuel for Power Prod.	569,509			569,509		569,509
7	618	Chemicals	609,745			609,745		609,745
8	620	Materials & Supplies	176,290			176,290		176,290
9	631	Contractual Services - Engineering	-			-		-
10	632	Contractual Services - Accounting	49,400			49,400		49,400
11	633	Contractual Services - Legal	17,304			17,304		17,304
12	634	Contractual Services - Management	896,829			896,829		896,829
13	635 & 636	Contractual Services - Other	1,500,583			1,500,583		1,500,583
14	641 - 642	Lease Expense	3,337			3,337		3,337
15	650	Transportation Expense	242,616			242,616		242,616
16	656 - 659	Insurance Expense	392,761			392,761		392,761
17	666 & 667	Regulatory Commission Exp. Amortization	-	117,183	C - 2.2	117,183		117,183
18	670	Bad Debt Expense	155,131	-	C - 2.3	155,131	18,331	173,461
19	675	Miscellaneous Expense	856,890			856,890		856,890
20		SUB-TOTAL O&M	8,177,849	117,183		8,295,032	18,331	8,313,363
21	403	Depreciation	4,374,306	56,033	C - 2.4	4,430,339		4,430,339
22	406	Amortization of Utility Plant Acquisition Adjust.	(50,472)			(50,472)		(50,472)
23	407	Amortization Expense	104,918			104,918		104,918
24	408	Taxes Other Than Income	1,107,423			1,107,423		1,107,423
25								
26		TOTAL EXPENSES (Excluding Income Tax)	\$ 13,714,023	\$ 173,216		\$ 13,887,239	\$ 18,331	\$ 13,905,570
27								
28	409 - 411	Income Taxes Federal	1,884,287	(153,771)	C - 2.5	1,730,516	811,244	2,541,759
29	409 - 411	State	488,043	30,975	C - 2.5	519,018	243,309	762,327
30		Amort. of ITC	(45,136)			(45,136)		(45,136)
31		TOTAL EXPENSES (Including Income Tax)	\$ 16,041,216	\$ 50,421		\$ 16,091,637	\$ 1,072,883	\$ 17,164,520
32								
33		Net Operating income	\$ 5,788,848	\$ (50,421)		\$ 5,738,427	\$ 1,506,595	\$ 7,245,023
34								
35	419,421,426	Non-operating Income - Net	166,863	-		166,863		166,863
36	409	Non-operating Income Taxes	-	-		-		-
37								
38	420,427-429	Interest Expense -	2,177,159	314,994		2,492,152	-	2,492,152
39								
40		Net Income	\$ 3,778,552	\$ (365,414)		\$ 3,413,138		\$ 4,919,733
41								
42		Rate Base -(B - 1) - Future Test Year Average	\$ 87,068,385	\$ (4,303)		\$ 87,064,082		\$ 87,064,082
43								
44		Return on Rate Base -(D - 1)	6.65%			6.59%		8.32%

AQUA ILLINOIS, INC.
Kankakee Water Division
Rate Case Docket No. 14-

Schedule
Page
Person Responsible:

WP-C17
1 of 2
P. Hanley

Period Reported: 2011 & 2012

	Date of Loss	Status	Claimant	Coverage	Net Incurred:		
					Incurred	Paid	Outstanding
1	21-Jan-11	3/14/2011	Michenfelder, Schuyler	Workers' Compensation	\$0.00	\$0.00	\$ -
2	22-Feb-11	4/5/2011	Hupe, Louis D.	Workers' Compensation	\$1,044.50	\$1,044.50	\$ -
3	5-Apr-11	5/19/2011	Hupe, Louis D.	Workers' Compensation	\$287.22	\$287.22	\$ -
4	5-Apr-11	5/24/2011	Kenton, Roger	Workers' Compensation	\$2,072.24	\$2,072.24	\$ -
5	18-Apr-11	5/31/2011	Martin, Marty	Workers' Compensation	\$298.36	\$298.36	\$ -
6	13-May-11	24-Jun-11	Myers-Martin, Angelique	Workers' Compensation	\$322.89	\$322.89	\$ -
7	6-Jun-11	18-Jul-11	Post, Melissa S.	Workers' Compensation	\$0.00	\$0.00	\$ -
8	15-Jun-11	Open	Hupe, Louis D.	Workers' Compensation	\$57,985.33	\$23,631.76	\$ 34,353.57
9	20-Aug-11	Reopened	Shipman, Anthony	Workers' Compensation	\$82,384.75	\$33,427.53	\$ 48,957.22
10	25-Aug-11	6-Oct-11	Stanek, Andrew S	Workers' Compensation	\$0.00	\$0.00	\$ -
11	12-Sep-11	24-Oct-11	Mockbee, Peggy	Workers' Compensation	\$149.73	\$149.73	\$ -
12	7-Dec-11	15-Mar-12	Guthrie, Paul	Workers' Compensation	\$1,890.66	\$1,890.66	\$ -
13	21-Dec-11	27-Jan-12	Denault, Kyle J	Workers' Compensation	\$1,540.14	\$1,540.14	\$ -
14	5-Feb-11	27-May-11	Nix, Tom	General Liability	\$6,303.35	\$6,303.35	\$ -
15	5-Feb-11	28-Mar-11	Cowie, Kristie & Willi	General Liability	\$2,184.98	\$2,184.98	\$ -
16	6-Feb-11	13-Jul-12	Shapkauski, Betty	General Liability	\$20,291.60	\$20,291.60	\$ -
17	7-Apr-11	28-Jun-11	Playhouse	General Liability	\$13,884.98	\$13,884.98	\$ -
18	26-Apr-11	10-May-12	Mullis, Matthew	General Liability	\$9,277.86	\$9,277.86	\$ -
19	3-Aug-11	14-Mar-12	Erickson, Donald	General Liability	\$0.00	\$0.00	\$ -
20	3-Aug-11	17-May-12	Erickson, Donald	General Liability	\$0.00	\$0.00	\$ -
21	9-Sep-11	31-Jan-12	LBW Croup LLC	General Liability	\$20,726.55	\$20,726.55	\$ -
22	21-Nov-11	27-Feb-12	Griffin, Tarja	General Liability	\$33,579.27	\$33,579.27	\$ -
23	25-Nov-11	7-Feb-12	Tiffany, John & Laura	General Liability	\$10,246.90	\$10,246.90	\$ -
24	9-Sep-11	6-Oct-11	Howard, Anthony & Jern	Products Liability	\$0.00	\$0.00	\$ -
25	7-Feb-12	3/20/2012	Myers-Martin, Angelique	Workers' Compensation	\$0.00	\$0.00	\$ -
26	15-Mar-12	4/24/2012	Martin, Marty	Workers' Compensation	\$16.26	\$16.26	\$ -
27	24-May-12	7/9/2012	Hupe, Louis D.	Workers' Compensation	\$301.57	\$301.57	\$ -
28	1-Jun-12	11/1/2012	Lacer, Jeremy S	Workers' Compensation	\$12,396.98	\$12,396.98	\$ -
29	5-Jun-12	8/21/2012	Dean, Noel T	Workers' Compensation	\$0.00	\$0.00	\$ -
30	12-Jun-12	7/24/2012	Myers, Jeffrey	Workers' Compensation	\$765.79	\$765.79	\$ -
31	15-Aug-12	10/26/2012	Manago, Jerry L	Workers' Compensation	\$834.84	\$834.84	\$ -
32	10-Oct-12	Open	Culver, Kevin	Workers' Compensation	\$25,889.53	\$24,133.99	\$ 1,755.54
33	22-Oct-12	4-Dec-12	Lamb, Charles	Workers' Compensation	\$1,492.42	\$1,492.42	\$ -
34	5-Apr-12	Open	Security Ventures	General Liability	\$2.00	\$0.00	\$ 2.00
35	5-Apr-12	Open	Security Ventures, Inc.	General Liability	\$2,500.00	\$0.00	\$ 2,500.00
36	9-Nov-12	8-Oct-13	Baum, Albert	General Liability	\$8,449.74	\$8,449.74	\$ -
37	30-Nov-12	26-Apr-13	Loves Bookstore	General Liability	\$41,649.55	\$41,649.55	\$ -
					\$358,769.99	\$271,201.66	\$87,568.33

AQUA ILLINOIS, INC.
Kankakee Water Division
Rate Case Docket No. 14-

Schedule
Page
Person Responsible:

WP-C17
2 of 2
P. Hanley

Period Reported: 2013

	<u>Date of Loss</u>	<u>Status</u>	<u>Claimant</u>	<u>Coverage</u>	<u>Net Incurred:</u>		
					<u>Incurred</u>	<u>Paid</u>	<u>Outstanding</u>
1	19-Feb-13	4/3/2013	Myers-Martin, Angelique	Workers' Compensation	\$1,263.23	\$1,263.23	\$ -
2	20-Feb-13	4/5/2013	Scarcliff, Michael R	Workers' Compensation	\$0.00	\$0.00	\$ -
3	10-Mar-13	4/25/2013	Winkler, Travis	Workers' Compensation	\$0.00	\$0.00	\$ -
4	19-Mar-13	5/6/2013	Elder, Barbara	Workers' Compensation	\$0.00	\$0.00	\$ -
5	22-Mar-13	Open	Kaminski, Ellen	Workers' Compensation	\$23,220.10	\$11,178.08	\$ 12,042.02
6	14-May-13	7/2/2013	McKay, Kyle	Workers' Compensation	\$712.32	\$712.32	\$ -
7	17-May-13	8/19/2013	Hupe, Louis	Workers' Compensation	\$0.00	\$0.00	\$ -
8	20-May-13	8/15/2013	Rockert, Michael	Workers' Compensation	\$642.89	\$642.89	\$ -
9	22-Aug-13	11/19/2013	Manago, Jerry	Workers' Compensation	\$1,950.72	\$1,950.72	\$ -
10	9-Sep-13	Open	Hupe, Louis	Workers' Compensation	\$20,630.60	\$277.77	\$ 20,352.83
11	23-Oct-13	Open	Fisher, Demesha C	Workers' Compensation	\$4,301.00	\$0.00	\$ 4,301.00
12	1-Jan-13	10-Dec-13	Candlewick Lake Assoc.	General Liability	\$0.00	\$0.00	\$ -
13	14-Mar-13	Open	Hengels, Nick	General Liability	\$29,959.21	\$1,959.21	\$ 28,000.00
14	2-Jul-13	Open	Reed, Danielle	General Liability	\$2,500.00	\$0.00	\$ 2,500.00
15	21-Oct-13	11/27/2013	Hoekstra Rentals	General Liability	\$10,864.50	\$10,864.50	\$ -
16	29-Jan-13	6/18/2013	Doris, Rebecca	Auto Liability	\$0.00	\$0.00	\$ -
					\$96,044.57	\$28,848.72	\$67,195.85

Taxes Other Than Income Taxes - Total Company

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

Monthly / Average Balances for Accrued Property Taxes

Line	Municipality (A)	Beginning Balance (B)	(Debit) / Credit												Ave. Monthly Balance (O)
			January (C)	February (D)	March (E)	April (F)	May (G)	June (H)	July (I)	August (J)	September (K)	October (L)	November (M)	December (N)	
1	<u>2012</u>														
2	Accrued Property Taxes	\$933,648	1,016,555	1,099,461	1,182,368	1,265,275	1,088,791	1,197,012	1,232,695	646,219	727,190	837,989	941,287	1,044,586	\$1,016,390
3															
4															
5															
6															
7															
8															
9	<u>2013</u>														
10	Accrued Property Taxes	1,044,586	1,134,337	1,226,087	1,317,837	1,411,587	1,210,769	1,303,664	631,673	721,912	812,151	902,390	992,630	1,084,574	\$1,061,092
11															
12															
13															
14															
15															
16															
17	<u>Projected 2014</u>														
18	Accrued Property Taxes	1,084,574	1,178,119	1,271,664	1,365,209	1,458,754	1,552,299	1,103,557	1,197,102	1,290,647	841,905	935,450	1,028,995	1,122,540	\$1,186,986
19															
20															
21															
22															
23															
24															
25	<u>Projected 2015</u>														
26	Accrued Property Taxes	1,122,540	1,219,206	1,315,872	1,412,538	1,509,204	1,605,870	1,141,269	1,237,935	1,334,601	670,000	966,666	1,063,332	1,159,998	\$1,227,618

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

Taxes Other Than Income Taxes - Kankakee Water Division

Monthly / Average Balances for Accrued Property Taxes

Line	Municipality (A)	Beginning Balance (B)	(Debit) / Credit												Ave. Monthly Balance (O)	
			January (C)	February (D)	March (E)	April (F)	May (G)	June (H)	July (I)	August (J)	September (K)	October (L)	November (M)	December (N)		
1	<u>2012</u>															
2	Accrued Property Taxes	\$ 184,114	\$ 204,294	\$ 224,474	\$ 244,654	\$ 264,834	\$ 184,590	\$ 204,364	\$ 221,688	\$ 138,586	\$ 155,909	\$ 203,233	243,056	282,879	\$ 212,052	
3																
4																
5																
6																
7																
8																
9	<u>2013</u>															
10	Accrued Property Taxes	282,879	309,609	336,340	363,070	389,800	272,076	297,450	176,393	201,592	226,791	251,990	277,189	302,388	\$ 283,659	
11																
12																
13																
14																
15																
16																
17	<u>Projected 2014</u>															
18	Accrued Property Taxes	\$302,388	328,294	354,200	380,106	406,012	431,918	306,630	332,536	358,442	233,154	259,060	284,966	310,872	\$ 329,891	
19																
20																
21																
22																
23																
24																
25	<u>Projected 2015</u>															
26	Accrued Property Taxes	\$ 310,872	337,691	364,510	391,329	418,148	444,967	315,300	342,119	368,938	239,271	266,090	292,909	319,728	\$ 339,375	

Monthly Balances for Common Equity

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

Future Test Yr.
 12 Months of
 Ave. Monthly
 Balances
 (O)

Line	Common Equity Components (A)	Beginning Balance (B)	January (C)	February (D)	March (E)	April (F)	May (G)	June (H)	July (I)	August (J)	September (K)	October (L)	November (M)	December (N)	(O)
1	2012														
2	Common Equity:														
3	Common Stock	\$3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	\$3,750,000
4	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
5	Other Paid-In Capital	32,487,155	32,497,689	32,506,213	32,519,078	32,521,629	32,532,321	32,543,622	32,592,019	32,597,445	32,607,341	33,876,772	32,627,448	32,624,906	
6	Retained Earnings:														
7	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
8	Unappropriated	39,154,700	39,487,882	39,916,893	38,955,558	39,514,133	38,700,662	39,809,776	41,111,009	40,562,747	41,281,071	41,894,388	42,427,078	41,598,512	
9															
10	Total Common Equity	84,770,184	85,114,000	85,551,435	84,602,965	85,164,092	84,361,311	85,481,727	86,831,357	86,288,520	87,016,741	88,899,489	88,182,855	87,351,747	
11															
12	Actual 2013														
13	Common Equity:														
14	Common Stock	\$3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	\$3,750,000
15	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
16	Other Paid-In Capital	32,624,906	32,634,962	32,642,876	32,676,220	32,689,762	32,703,755	32,720,474	32,736,781	32,751,240	32,783,177	32,797,643	32,811,767	32,819,369	
17	Retained Earnings:														
18	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
19	Unappropriated	41,598,512	42,125,171	42,628,602	40,683,645	41,282,316	41,845,597	40,141,637	41,105,061	42,059,882	40,484,957	41,118,163	41,644,543	39,667,148	
20															
21	Total Common Equity	87,351,747	87,888,462	88,399,807	86,488,195	87,100,407	87,777,681	85,990,440	86,970,171	87,939,450	86,396,464	87,044,155	87,584,640	85,614,846	
22															
23	Projected 2014														
24	Common Equity:														
25	Common Stock	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	\$3,750,000
26	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
27	Other Paid-In Capital	32,819,369	32,833,353	32,847,337	32,861,321	32,875,305	32,889,289	32,903,273	32,917,257	32,931,241	32,945,225	32,959,209	32,973,193	32,987,176	
28	Retained Earnings:														
29	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
30	Unappropriated	39,667,148	40,246,426	40,642,705	41,259,561	41,786,368	42,432,442	43,151,770	44,021,866	44,990,204	45,837,240	46,577,122	47,189,185	47,766,929	
31															
32	Total Common Equity	85,614,846	86,208,108	86,618,371	87,249,211	87,790,002	88,450,080	89,183,372	90,067,452	91,049,774	91,910,794	92,664,659	93,290,706	93,882,434	
33															
34	Projected 2015														
35	Common Equity:														
36	Common Stock	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	\$3,750,000
37	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
38	Other Paid-In Capital	32,987,176	33,001,578	33,015,979	33,030,381	33,044,783	33,059,184	33,073,586	33,087,987	33,102,389	33,116,790	33,131,192	33,145,593	33,159,995	
39	Retained Earnings:														
40	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
41	Unappropriated	47,766,929	48,304,442	48,657,513	48,235,034	48,719,235	47,326,581	45,009,008	45,845,222	46,783,518	44,596,659	45,298,582	45,871,306	43,401,171	
42															
43	Total Common Equity	93,882,434	94,434,349	94,801,821	92,393,744	92,892,346	93,514,094	91,210,922	92,061,538	93,014,236	90,841,778	91,558,103	92,145,228	89,689,495	
44															
45	Average Monthly Balances - 2015		\$94,158,392	\$94,618,085	\$93,597,783	\$92,643,045	\$93,203,220	\$92,362,508	\$91,636,230	\$92,537,887	\$91,928,007	\$91,199,940	\$91,851,665	\$90,917,361	\$92,554,510

Additional Schedule D-1 Workpaper

Line

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Description of Company's Capital Structure Objectives

The Company seeks to maintain a capital structure which enhances its credit worthiness and thus permits the issuance of debt at interest rates most beneficial to its customers. The desired capital structure reflects approximately 53% equity to reflect the greater relative risk of AQUA ILLINOIS, INC. based on its small size when compared to proxy groups per testimony and exhibits of Company witness Mr. Walker's Exhibit 3.

Cost of Capital Adjustments for Unregulated or Non-Utility Activities.

The Company's proposed Cost of Capital reflects no adjustments for unregulated or non-utility activities because there are no investments in unregulated or non-utility affiliates, nor are there any unregulated or or non-utility investments included in Rate Base.

List of Amounts Invested in Unregulated or Non-Utility Affiliates

There are no AQUA ILLINOIS, INC. investments in unregulated or non-utility affiliates.

Period Reported: Ave. 2015

Schedule D-3 Workpaper

<u>Line</u>	<u>Premature Redemptions:</u>	<u>Reacquisition Date</u>	<u>Face Amount Retired</u>	<u>Call Premium</u>	<u>Call Price</u>	Annualized		<u>Refunding Issue</u>
						<u>Unamortized Discount or Premium</u>	<u>Unamortized Debt Expense</u>	
1	Series I - 9.19% Vermillion	01/01/1996	\$ 6,000,000	\$ -	\$ 6,000,000	-	-	N/A
2	Tax Exempt - 7.50%	4/1/1996	10,000,000	300,000	10,300,000	-	-	N/A
3	Series P - 9.19%	1/14/2005	6,000,000	330,480	6,330,480	-	-	Series W
4	Series Q - 6.10%	12/30/2002	10,000,000	201,529	10,201,529	-	-	Series U
5	Series R - 6.00%	12/30/2002	2,800,000	53,571	2,853,571	-	-	Series T
6	Series U - 5.00%	3/2014	9,970,000	-	9,970,000	-	-	Aqua Note
7	Series T - 4.90%	3/2014	2,785,000	-	2,785,000	-	-	Aqua Note
8	Series S - 5.40%	3/2014	4,500,000	-	4,500,000	-	-	Aqua Note

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

Comparative Financial Data (Total Company) Workpaper

Detailed Back-up Workpaper to Schedule D-7, page 2 of 2

Line	Description (A)	Average Test Year 2015 (B)	Projected 2014 (C)	2013 (D)	2012 (E)	2011 (F)	2010 (G)	2009 (H)	2008 (I)
1	Earnings Ratios:								
2	AFUDC as a % of earnings for common	0.20%	0.46%	0.09%	-0.03%	0.35%	3.17%	5.27%	8.50%
3	Line 2 Calculations	15,635/7,634,242	37,638/8,099,781	7,204/8,488,636	(2,684)/8,584,412	25,408/7,212,380	188,103/5,927,666	(315,030*100)/5,977,477	(525,843*100)/6,188,279
4									
5	Return on net original cost rate base	6.79%	6.95%	7.97%	8.09%	7.51%	6.43%	6.59%	6.55%
6	Line 3 Calculations	11,800,384/173,781,891	12,238,595/176,146,311	12,857,230/158,730,030	12,895,450/159,470,432	15,523,556/150,863,903	9,975,423/155,085,081	9,982,031/151,464,656	9,925,582/151,449,151
7									
8	Return on average common equity	8.25%	9.02%	9.79%	9.97%	8.44%	7.00%	7.28%	7.90%
9	Line 4 Calculations	7,634,242/92,554,510	8,069,781/89,748,360	8,468,638/(172,966,593/2)	8,584,412/(172,121,931/2)	7,212,360/(170,922,118/2)	5,927,666/(169,280,098/2)	5,977,477/82,113,066	6,188,279/78,287,825
10									
11	Fixed Charge Coverage:								
12	Pre-tax interest cov. (Excl. AFUDC)	3.58	3.83	3.87	3.95	3.49	2.94	2.90	3.11
13	Line 7 Calculations	17,297,129/4,825,494	18,472,605/4,825,472	18,954,760/4,895,069	19,351,639/4,900,336	17,035,011/4,887,445	14,462,328/4,921,106	14,461,866/4,995,077	16,998,557/5,460,262
14									
15	After-tax fixed cov. (Incl. AFUDC)	2.58	2.68	2.73	2.75	2.48	2.20	2.19	2.13
16	Line 8 Calculations	12,459,736/4,825,494	12,925,253/4,825,472	13,363,704/4,895,069	13,484,749/4,900,336	12,099,806/4,887,445	10,848,771/4,921,106	10,893,277/5,015,601	11,269,666/5,480,988
17									
18	Cash Flow Ratios:								
19	Funds flow interest coverage	3.84	4.40	5.30	4.42	4.29	2.68	3.12	2.37
20	Line 11 Calculations	18,534,549/4,825,494	21,215,072/4,825,472	25,941,523/4,895,069	21,664,156/4,900,336	20,957,704/4,887,445	13,187,620/4,921,106	15,604,462/4,995,077	12,937,683/5,480,988
21									
22	Funds flow as a % of average total debt	21.55%	26.50%	34.06%	28.43%	27.42%	17.18%	19.87%	15.07%
23	Line 12 Calculations	18,534,549/85,995,000	21,215,072/(160,090,000/2)	25,941,523/(152,205,000/2)	21,664,156/(152,420,000/2)	20,957,704/(152,855,000/2)	13,187,620/(153,510,000/2)	15,604,462/(157,045,000/2)	12,937,683/(171,705,000/2)
24									
25	Cash coverage of common dividends	1.54	#DIV/0!	2.49	3.54	2.46	4.25	3.89	18.97
26	Line 13 Calculations	18,534,549/12,000,000	21,215,072/0	25,941,523/10,400,000	21,643,556/6,120,000	20,937,076/8,500,000	13,188,898/3,100,000	15,583,738/4,001,000	12,916,959/681,000
27									
28	Net cash coverage as a % of Constr. Exp.	62.19%	70.35%	107.47%	91.66%	105.82%	108.71%	160.21%	109.10%
29	Line 14 Calculations	6,534,549/10,506,983	21,215,072/30,157,320	15,541,523/14,480,748	15,523,556/16,936,047	12,437,076/11,752,894	10,066,896/9,260,013	11,582,738/7,229,825	12,235,959/11,215,611

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

Comparison of Prior Forecasts to Actual Data - Prior Three Years

Supporting Workpaper

Line

1 The 2012 budgets for the Kankakee Water Division are shown on Schedules G-1, pages 2 and 4 (Column F).
2
3
4 The 2013 budgets for the Kankakee Water Division are shown on Schedules G-1, pages 2 and 4 (Column I).
5
6
7
8 2014 Capital Budget: \$19,449,142
9
10 2014 Operating Budget: Schedule C-4, page 3 of 4, column H.
11
12
13 2015 Capital Budget: \$3,978,000
14
15 2015 Operating Budget: Schedule C-4, page 3 of 4, column K.
16
17
18 Budget guidelines used to develop the utility's most recent budget is provided as part of Paul Hanley's direct testimony.
19 Please see Aqua Illinois, Inc. Exhibit 2.2.

Proposed Test Year Period: Future
 Period Reported: 2012 - 2015

Comparison of Prior Forecasts to Actual Data - Prior Three Years

Supporting Workpaper - Original rate jurisdictional - budgets referenced on WP-G1 page 1 are original.

Line	Account # (A)	Account Description (B)	(C)
1	460-474	Total Operating Revenues	\$ -
2	601	Salaries & Wages, Employees	-
3	603	Salaries & Wages, Officers	-
4	604	Employee Pensions & Benefits	-
5	615 & 616	Purchased Power & Fuel for Power Prod.	-
6	618	Chemicals	-
7	620	Materials & Supplies	-
8	631	Contractual Services - Engineering	-
9	632	Contractual Services - Accounting	-
10	633	Contractual Services - Legal	-
11	634	Contractual Services - Management	-
12	635 & 636	Contractual Services - Other	-
13	641 - 642	Lease Expense	-
14	650	Transportation Expense	-
15	656 - 659	Insurance Expense	-
16	666 & 667	Regulatory Commission Exp. Amortization	-
17	670	Bad Debt Expense	-
18	675	Miscellaneous Expense	-
19		O & M Expenses	-
20	403	Depreciation Expenses	-
21	406	Amortization of Utility Plant Acquisition Adjust.	-
22	407	Amortization Expense	-
23	408	Taxes Other Than Income	-
24	409	Income Taxes - Current Federal	-
25	409	Income Taxes - Current State	-
26	410	Deferred Federal Income Taxes	-
27	410	Deferred State Income Taxes	-
28	411	Provision for Deferred Income Taxes - Credit	-
29	412	Amortization of I. T. C. - Federal	-
30	412	Amortization of I. T. C. - State	-
31		Utility Operating Expenses	\$ -
32		Utility Operating Income	\$ -
33	414	Gains (Losses) from Disposition of Utility Property (Net)	\$ -
34		Total Utility Operating Income	\$ -
35		<u>Other Income and Deductions:</u>	
36	419	Interest and Dividend Income	-
37	420	Allowance for Funds Used During Construction	-
38	421	Non-Utility Income	-
39	426	Miscellaneous Non-Utility Expenses	-
40	409	Non-Operating Income Taxes	-
41		Amortization of Pre-1971 I. T. C.	-
42		Total Other Income and Deductions	-
43		<u>Debt Expense:</u>	
44	427	Interest Expense	-
45	428	Amortization of Debt Discount and Expense	-
46	429	Amortization of Premium on Debt	-
47		Total Debt Expense	\$ -
48		NET INCOME	\$ -
49			
50		Capital Budget	\$ -

AQUA ILLINOIS, INC.
Kankakee Water Division
Rate Case Docket No. 14-

Proposed Test Year Period: Future
Period Reported: 2013

Workpaper WP-G9
Page 1 of 2
Person Responsible: P. Hanley

Comparison of Budgeted Non-Payroll Expense to Actual

Explanations for percentage differences of 15% or more:

Schedule G-9, Page 5 of 6 (TOTAL COMPANY):

Employee Pensions & Benefits: -17% -- Pensions costs are down due to the favorable investment returns and employee retirements.

Contractual Services - Legal: 118% -- Reclassified legal costs in 2014 for acquisitions and costs for employee and customer cases.

AQUA ILLINOIS, INC.
Kankakee Water Division
Rate Case Docket No. 14-

Workpaper WP-G9
Page 2 of 2
Person Responsible: P. Hanley

Proposed Test Year Period: Future
Period Reported: 2013

Comparison of Budgeted Non-Payroll Expense to Actual

Explanations for percentage differences of 15% or more:

Schedule G-9, Page 6 of 6 (Kankakee Water Division):

Employee Pensions & Benefits: -17% -- Pensions costs are down due to the favorable investment returns and employee retirements.

Contractual Services - Legal: 118% -- legal costs for employee and customer cases.

Miscellaneous: 15% -- Capital overheads via capital labor were less than anticipated due to a lower capital budget.

Proposed Test Year Period: Future
 Period Reported: 2011 - 2013

Budgeted Payroll Expense

Line		Actual Payroll	Budget Payroll	Variance	Percentage
1	Explanations for percentage differences of 15% or more - N/A.				
2					
3	<u>2011 -</u>				
4					
5	Total Company	\$4,918,433	\$5,166,995	\$ (248,562)	-4.81%
6					
7					
8	Kankakee Water	1,915,672	1,989,968	(74,296)	-3.73%
9					
10					
11					
12	<u>2012 -</u>				
13					
14	Total Company	5,267,526	5,386,719	(119,193)	-2.21%
15					
16					
17	Kankakee Water	1,860,402	2,003,196	(142,794)	-7.13%
18					
19					
20					
21	<u>2013 -</u>				
22					
23	Total Company	5,376,195	5,482,940	(106,745)	-1.95%
24					
25					
26	Kankakee Water	1,787,017	1,924,433	(137,416)	-7.14%

Proposed Test Year Period: Future
 Period Reported: 2011 - 2013

Budgeted Payroll Expense - Total Company

Line	Month (A)	Actual 2011 Payroll Exp. By Month (B)	2011 Budget Payroll Exp. By Month (C)	Actual 2012 Payroll Exp. By Month (D)	2012 Budget Payroll Exp. By Month (E)	Actual 2013 Payroll Exp. By Month (F)	2013 Budget Payroll Exp. By Month (G)
1	January	\$ 413,645	\$419,239	\$ 464,010	\$ 471,772	\$ 480,291	\$ 480,159
2							
3	February	402,429	400,734	389,373	426,759	395,174	423,426
4							
5	March	434,933	448,091	430,969	446,824	449,807	436,504
6							
7	April	392,561	421,000	424,222	425,549	435,459	459,535
8							
9	May	411,873	429,381	439,892	475,446	471,767	478,839
10							
11	June	380,799	443,566	431,968	447,024	420,204	428,500
12							
13	July	403,208	421,994	477,870	461,042	483,872	484,203
14							
15	August	419,011	457,567	431,345	481,903	454,325	463,595
16							
17	September	417,188	442,142	383,325	405,411	388,245	442,456
18							
19	October	399,603	419,078	462,989	460,627	457,041	476,381
20							
21	November	404,106	428,703	457,126	442,819	428,673	441,889
22							
23	December	<u>439,077</u>	<u>435,501</u>	<u>474,438</u>	<u>441,543</u>	<u>511,336</u>	<u>467,453</u>
24	SUB-TOTAL:	4,918,433	5,166,995	5,267,526	5,386,719	5,376,195	5,482,940
25							
26							
27							
28	Total Payroll Expense by Month	\$4,918,433	\$5,166,995	\$5,267,526	\$5,386,719	\$5,376,195	\$5,482,940

Proposed Test Year Period: Future
 Period Reported: 2011 - 2013

Budgeted Payroll Expense - Kankakee Water Division

Line	Month (A)	Actual 2011 Payroll Exp. By Month (B)	2011 Budget Payroll Exp. By Month (C)	Actual 2012 Payroll Exp. By Month (D)	2012 Budget Payroll Exp. By Month (E)	Actual 2013 Payroll Exp. By Month (F)	2013 Budget Payroll Exp. By Month (G)
1	January	\$157,075	\$164,037	\$162,672	\$180,778	\$169,781	\$170,304
2							
3	February	154,266	156,885	135,156	159,703	123,231	150,989
4							
5	March	179,470	173,883	151,374	167,203	141,502	154,078
6							
7	April	157,852	162,916	163,823	157,219	144,154	160,739
8							
9	May	171,138	164,153	154,161	176,964	153,539	167,251
10							
11	June	140,182	170,004	156,934	166,165	141,314	150,773
12							
13	July	157,027	161,327	173,380	170,318	165,714	169,287
14							
15	August	163,722	175,150	144,402	179,137	157,129	162,127
16							
17	September	159,924	170,509	129,416	149,160	119,668	154,755
18							
19	October	154,816	161,032	167,818	168,775	144,093	165,371
20							
21	November	147,258	163,229	156,739	162,575	143,506	154,450
22							
23	December	<u>172,941</u>	<u>166,843</u>	<u>164,528</u>	<u>165,199</u>	<u>183,384</u>	<u>164,309</u>
24	SUB-TOTAL:	1,915,672	1,989,968	1,860,402	2,003,196	1,787,017	1,924,433
25							
26							
27							
28	Total Payroll Expense by Month	\$1,915,672	\$1,989,968	\$1,860,402	\$2,003,196	\$1,787,017	\$1,924,433

Proposed Test Year Period: Future
 Period Reported: 2015

Budgeted Payroll Expense - Total Company & Kankakee Water Division

Line	Month (A)	Total Company	Kankakee Water Division
		Budgeted 2015 Payroll Exp. By Month (B)	Budgeted 2015 Payroll Exp. By Month (C)
1	January	\$519,439	\$182,556
2			
3	February	457,692	162,212
4			
5	March	468,954	163,921
6			
7	April	496,540	171,567
8			
9	May	498,460	172,479
10			
11	June	486,674	169,145
12			
13	July	526,441	181,656
14			
15	August	483,671	167,651
16			
17	September	497,885	171,127
18			
19	October	514,907	175,847
20			
21	November	460,658	159,921
22			
23	December	<u>533,642</u>	<u>183,032</u>
24	SUB-TOTAL:	5,944,963	2,061,114
25			
26			
27			
28	Total Payroll Expense by Month	\$5,944,963	\$2,061,114