

DIRECT TESTIMONY

of

MARY H. EVERSON

Accounting Department  
Financial Analysis Division  
Illinois Commerce Commission

Illinois-American Water Company

Application for Approval of its Annual Reconciliation of Purchased Water and  
Purchased Sewage Treatment Surcharges pursuant to 83 Ill. Adm. Code 655

Docket No. 14-0218

July 27, 2016

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**SCHEDULES**

- Schedule 1.1 – Purchased Water Surcharge Reconciliation Summary
- Schedule 1.2 – Purchased Water Surcharge Reconciliation by Service Area
- Schedule 1.3 – Purchased Sewage Treatment Reconciliation Summary
- Schedule 1.4 – Purchased Sewage Treatment Reconciliation by Service Area

1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Mary H. Everson. My business address is 527 East Capitol  
4 Avenue, Springfield, Illinois 62701.

5 **Q By whom are you employed and in what capacity?**

6 A. I am employed as an Accountant in the Accounting Department of the  
7 Financial Analysis Division of the Illinois Commerce Commission  
8 (“Commission”).

9 **Q. Please describe your background and professional affiliations.**

10 A. I have a Bachelor of Science in Accounting from the University of Central  
11 Florida. I am a Certified Public Accountant licensed to practice in the State  
12 of Illinois. I joined the Staff of the Commission’ (“Staff”) in February 1999.  
13 Prior to joining Staff, I was employed in industry as a financial analyst and  
14 in government as an internal auditor.

15 **Q. Have you previously testified before this Commission?**

16 A. Yes, I have testified before the Commission on various regulatory  
17 accounting issues on several occasions.

18 **Q. What is the purpose of your testimony?**

19 A. On March 17, 2014, Illinois-American Water Company (“IAWC” or  
20 “Company”) filed an application (“Application”) pursuant to 83 Ill. Adm. Code  
21 655 and 220 ILCS 5/9-220.2 of the Public Utilities Act (“Act”) requesting

22 approval of its annual reconciliation of purchased water and purchased  
23 sewage treatment surcharges for the period January 1, 2013 – December  
24 31, 2013. I have reviewed the Application, testimony and responses to data  
25 requests. My testimony provides and explains my recommendations  
26 regarding IAWC's request.

27 **Schedules**

28 **Q. Are you sponsoring any schedules as part of ICC Staff Exhibit 1.0?**

29 A. Yes. I am sponsoring the following schedules:

30 Schedule 1.1 – Purchased Water Surcharge Reconciliation Summary

31 Schedule 1.2 – Purchased Water Surcharge Reconciliation by Service Area

32 Schedule 1.3 – Purchased Sewage Treatment Surcharge Reconciliation  
33 Summary

34 Schedule 1.4 – Purchased Sewage Treatment Surcharge Reconciliation by  
35 Service Area

36 I have prepared a separate Schedule 1.2 for each water service area and a  
37 separate Schedule 1.4 for each sewage treatment service area. The  
38 schedules are numbered as follows for the water service areas:

- 39 1.2 AH for Alpine Heights;
- 40 1.2 CS for Chicago Suburban;
- 41 1.2 DC for DuPage County;
- 42 1.2 F for Fernway;
- 43 1.2 M for Moreland;
- 44 1.2 SW for Southwest Suburban;
- 45 1.2 W for Waycinden; and
- 46 1.2 SB for South Beloit.

47 For the Chicago Suburban (“CS”), DuPage County (“DC”) and South Beloit  
48 (“SB”) water service areas, the charge is composed of both a variable and  
49 a fixed component. Accordingly, I have provided separate variable and  
50 fixed component versions of Schedule 1.2 for the Chicago Suburban (CS-  
51 V and CS-F), DuPage County (DC-V and DC-F) and South Beloit (SB-V and  
52 SB-F) water service areas. In the remaining water service areas, the charge  
53 is composed of only a variable component.

54 The purchased sewage treatment service area schedules are numbered as  
55 follows:

- 56 1.4 CC for Country Club;
- 57 1.4 VV for Valley View;
- 58 1.4 RO for Rollins; and
- 59 1.4 RM for Romeoville.

60 **Purchased Water Surcharge Reconciliation**

61 **Q. Please explain Schedule 1.1, Purchased Water Surcharge**  
62 **Reconciliation.**

63 A. Schedule 1.1 is a summary of the reconciliations I propose for the eight  
64 service areas in which a purchased water surcharge is administered.

65 **Q. Please explain Schedule 1.2, Purchased Water Surcharge**  
66 **Reconciliation (by service area).**

67 A. Schedules 1.2 present the reconciliations by separate service area.  
68 Adjustments to individual service areas are detailed on this schedule when  
69 applicable.

70 **Q. Do you have any adjustments to the purchased water surcharge**  
71 **amounts submitted in IAWC's direct testimony?**

72 A. Yes. The Company used one accounting system from January through May  
73 22, 2013, and another one for the remainder of 2013. My review of  
74 revenues in IAWC's DuPage County and Southwest Suburban service  
75 areas indicated that the total of monthly revenues presented on each  
76 reconciliation did not match the total from the monthly revenue reports for  
77 those same two service areas. Thus, I am proposing revenue adjustments  
78 to the DuPage County and Southwest Suburban service areas.

79 **Q. Please explain the adjustments in the DuPage County service area.**

80 A. Variable revenues reported for May 2013 in IAWC's reconciliation, IAWC  
81 Ex. 1.03, Exhibit D were overstated by \$109,974. In response to Staff Data  
82 Request ("DR") MHE 4.02, IAWC acknowledged that it had overstated its  
83 variable revenues reported for the month of May 2013 by \$104,194 when  
84 the conversion of its accounting system occurred. In the same response,  
85 IAWC also acknowledged that it overstated the reported variable revenues  
86 from a condo association by \$5,780. Those two variable component  
87 adjustments are combined on column (D), line 6 of Schedule 1.2 DC-V and  
88 total \$109,974. In addition, IAWC's response to Staff DR 4.03  
89 acknowledged that the fixed revenues from the same condo association  
90 were understated by \$405 in its reconciliation Exhibit D. That fixed  
91 component adjustment is presented on column (D), line 6 of Schedule 1.2  
92 DC-F.

93 **Q. Please explain the adjustment in the Southwest Suburban service**  
94 **area.**

95 A. Revenues reported on IAWC's direct testimony reconciliation, IAWC Ex.  
96 1.06, Exhibit D, omitted revenues of \$215 that should be included to offset  
97 the costs incurred in that service area. In its response to Staff DR MHE 4.01,  
98 IAWC acknowledged that the revenue reports it provided to Staff contained  
99 amounts that should not have been included as revenue. This adjustment  
100 is presented on Schedule 1.2 SW, page 1, column (D), line 6. IAWC also  
101 provided corrections to Exhibit D for the Southwest Suburban District that  
102 included revisions to both volumes and amounts. As a result of the revision  
103 to revenues and volumes, the unaccounted for water ("UFW") calculation  
104 now calculates an increase of \$213 to the UFW. This adjustment is  
105 presented on Schedule 1.2 SW page 2, column (D), line 7. This adjustment  
106 corrects the categorization of the water surcharge components and  
107 produces a more accurate accounting of IAWC's UFW.

108

109 **Purchased Sewage Treatment Surcharge Reconciliation**

110 **Q. Please explain Schedule 1.3, Purchased Sewage Treatment Surcharge**  
111 **Reconciliation.**

112 A. Schedule 1.3 summarizes the separate sewer surcharge reconciliations I  
113 propose for the four service areas in which a purchased sewage treatment  
114 surcharge is administered.

115 **Q. Please explain Schedule 1.4, Purchased Sewage Treatment Surcharge**  
116 **Reconciliation (by service area).**

117 A. Schedules 1.4 present my proposed sewage treatment reconciliations by  
118 separate service area.

119 **Q. Do you have any adjustments to propose to the purchased sewage**  
120 **treatment surcharge reconciliation amounts submitted in IAWC's**  
121 **direct testimony?**

122 A. No.

123 **Conclusion**

124 **Q. What is your recommendation?**

125 A. I recommend that the Commission adopt the Purchased Water Surcharge  
126 Reconciliations as presented on Schedule 1.1, attached to this direct  
127 testimony and the Purchased Sewage Treatment Surcharge  
128 Reconciliations as presented on Schedule 1.3, attached to this direct  
129 testimony. My schedules are subject to revision if Staff witness Atwood's  
130 potential recommendation is adopted. I further recommend that schedules  
131 1.1 through 1.4 each be attached as Appendices to the Commission's Order  
132 in this proceeding to facilitate understanding and tracking of the details of  
133 each separate service area.

134 **Q. Does this conclude your prepared direct testimony?**

135 A. Yes.

Illinois American Water Company  
Purchased Water Surcharge Reconciliation  
Summary of Water Reconciliations  
For the Year Ended December 31, 2013

Line No.	Description (A)	As Filed Per Company (B)	Prior Orders O Component (C)	Adjustments (D)	Per Staff (E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	3,929	-	-	\$ 3,929
2	R Component as of 12/31/2012 per 2012 Reconciliation	(112,618)	(82,852)	-	(195,470)
3	O Component to be Collected / (Refunded) in future years	-	55,659	-	55,659
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ (108,689)</u>	<u>\$ (27,193)</u>	<u>\$ -</u>	<u>\$ (135,882)</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 23,159,092	\$ -	\$ -	\$ 23,159,092
6	2013 Revenues	(23,051,524)	-	109,784	(22,941,740)
7	Other Adjustments - UFW in Excess of Tariff	(73,177)	-	(213)	(73,390)
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ 34,391</u>	<u>\$ -</u>	<u>\$ 109,571</u>	<u>\$ 143,962</u>
11	Cumulative (Over)/Under Recovery (Line 4 + Line 10)	<u>\$ (74,298)</u>	<u>\$ (27,193)</u>	<u>\$ 109,571</u>	<u>\$ 8,080</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in future years	55,736	(2,021)	-	53,715
14	O Component to be Collected / (Refunded) in future years	-	(25,172)	-	(25,172)
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	<u>(130,034)</u>	<u>-</u>	<u>109,571</u>	<u>(20,463)</u>
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14 +15)	<u>\$ (74,298)</u>	<u>\$ (27,193)</u>	<u>\$ 109,571</u>	<u>\$ 8,080</u>

O Component to be Collected/(Refunded) in future years:

	from prior reconciliations	from 2013
Alpine Heights	\$ -	\$ -
Chicago Suburban - V	(863)	-
Chicago Suburban - F	1,880	-
DuPage County - Variable	265	(14,685)
DuPage County - Fixed	97	(5,780)
Fernway	-	-
Moreland	(883)	-
Southwest Suburban	(25,979)	2
Waycinden	-	-
South Beloit - Variable	(4)	-
South Beloit - Fixed	315	-
	<u>\$ (25,172)</u>	<u>\$ (20,463)</u>

Illinois American Water Company  
 Purchased Water Surcharge Reconciliation  
 Alpine Heights  
 For the Year Ended December 31, 2013

Line No.	Description	As Filed Per Company	Prior Orders O Component	Adjustments	Per Staff
	(A)	(B)	(C)	(D)	(E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	(2,484)	-	-	(2,484)
3	O Component to be Collected / (Refunded) in future years	-	-	-	-
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ (2,484)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,484)</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 76,737	\$ -	\$ -	\$ 76,737
6	2013 Revenues	(74,523)	-	-	(74,523)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ 2,214</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,214</u>
11	Cumulative (Over)/Under Recovery (Line 4 + Line 10)	<u><u>\$ (270)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (270)</u></u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in future years	(270)	-	-	(270)
14	O Component to be Collected / (Refunded) in future years	-	-	-	-
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	-	-	-	-
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14 +15)	<u><u>\$ (270)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (270)</u></u>

Sources:

Column (B): IAWC Exhibit 1.13  
 Column (C): Docket No. 13-0209, Appendix A, page 2  
 Column (D):  
 Column (E): Col. (B) + (C) + (D)

Illinois American Water Company  
Purchased Water Surcharge Reconciliation  
Chicago Suburban-Variable  
For the Year Ended December 31, 2013

Line No.	Description (A)	As Filed Per Company (B)	Prior Orders O Component (C)	Adjustments (D)	Per Staff (E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	(127,138)	31,765	-	(95,373)
3	O Component to be Collected / (Refunded) in future years	-	(863)	-	(863)
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ (127,138)</u>	<u>\$ 30,902</u>	<u>\$ -</u>	<u>\$ (96,236)</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 1,333,408	\$ -	\$ -	\$ 1,333,408
6	2013 Revenues	(1,284,416)	-	-	(1,284,416)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ 48,992</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,992</u>
11	Cumulative (Over)/Under Recovery at 12/31/2012 (Line 4 + Line 10)	<u>\$ (78,146)</u>	<u>\$ 30,902</u>	<u>\$ -</u>	<u>\$ (47,244)</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in future years	(78,146)	31,765	-	(46,381)
14	O Component to be Collected / (Refunded) in future years	-	(863)	-	(863)
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	-	-	-	-
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14 +15)	<u>\$ (78,146)</u>	<u>\$ 30,902</u>	<u>\$ -</u>	<u>\$ (47,244)</u>

Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix A, page 3
- Column (D): Company response to MHE 4.05
- Column (E): Col. (B) + (C) + (D)

Illinois American Water Company  
Purchased Water Surcharge Reconciliation  
Chicago Suburban-Fixed  
For the Year Ended December 31, 2013

Line No.	Description	As Filed Per Company	Prior Orders O Component	Adjustments	Per Staff
	(A)	(B)	(C)	(D)	(E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	36,740	-	-	36,740
3	O Component to be Collected / (Refunded) in future years	-	(29,885)	-	(29,885)
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ 36,740</u>	<u>\$ (29,885)</u>	<u>\$ -</u>	<u>\$ 6,855</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 869,755	\$ -	\$ -	\$ 869,755
6	2013 Revenues	(963,198)	-	-	(963,198)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ (93,443)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (93,443)</u>
11	Cumulative (Over)/Under Recovery at 12/31/2012 (Line 4 + Line 10)	<u>\$ (56,703)</u>	<u>\$ (29,885)</u>	<u>\$ -</u>	<u>\$ (86,588)</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in future years	(56,703)	(31,765)	-	(88,468)
14	O Component to be Collected / (Refunded) in future years	-	1,880	-	1,880
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	-	-	-	-
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14 +15)	<u>\$ (56,703)</u>	<u>\$ (29,885)</u>	<u>\$ -</u>	<u>\$ (86,588)</u>

Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix A, page 4
- Column (D): Company response to MHE 4.03
- Column (E): Col. (B) + (C) + (D)

**Illinois American Water Company  
Purchased Water Surcharge Reconciliation  
DuPage County-Variable  
For the Year Ended December 31, 2013**

Line No.	Description (A)	As Filed Per Company (B)	Prior Orders O Component (C)	Adjustments (D)	Per Staff (E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	(11,983)	-	-	(11,983)
3	O Component to be Collected / (Refunded) in future years	-	265	-	265
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ (11,983)</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ (11,718)</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 2,091,350	\$ -	\$ -	\$ 2,091,350
6	2013 Revenues	(2,195,815)	-	109,974	(2,085,841)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ (104,465)</u>	<u>\$ -</u>	<u>\$ 109,974</u>	<u>\$ 5,509</u>
11	Cumulative (Over)/Under Recovery at 12/31/12 (Line 4 + Line 10)	<u>\$ (116,448)</u>	<u>\$ 265</u>	<u>\$ 109,974</u>	<u>\$ (6,209)</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in future years	8,211	-	-	8,211
14	O Component to be Collected / (Refunded) in future years	-	265	-	265
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	<u>(124,659)</u>	<u>-</u>	<u>109,974</u>	<u>(14,685)</u>
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14 +15)	<u>\$ (116,448)</u>	<u>\$ 265</u>	<u>\$ 109,974</u>	<u>\$ (6,209)</u>

Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix A, page 5
- Column (D): Company response to MHE 4.02 and MHE 4.03
- Column (E): Col. (B) + (C) + (D)

Illinois American Water Company  
Purchased Water Surcharge Reconciliation  
DuPage County-Fixed  
For the Year Ended December 31, 2013

Line No.	Description (A)	As Filed Per Company (B)	Prior Orders O Component (C)	Adjustments (D)	Per Staff (E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	8,034	-	-	8,034
3	O Component to be Collected / (Refunded) in future years	-	(1,924)	-	(1,924)
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ 8,034</u>	<u>\$ (1,924)</u>	<u>\$ -</u>	<u>\$ 6,110</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 569,054	\$ -	\$ -	\$ 569,054
6	2013 Revenues	(591,434)	-	(405)	(591,839)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ (22,380)</u>	<u>\$ -</u>	<u>\$ (405)</u>	<u>\$ (22,785)</u>
11	Cumulative (Over)/Under Recovery at 12/31/12 (Line 4 + Line 10)	<u>\$ (14,346)</u>	<u>\$ (1,924)</u>	<u>\$ (405)</u>	<u>\$ (16,675)</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in future years	(8,971)	(2,021)	-	(10,992)
14	O Component to be Collected / (Refunded) in future years	-	97	-	97
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	<u>(5,375)</u>	<u>-</u>	<u>(405)</u>	<u>(5,780)</u>
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14 +15)	<u>\$ (14,346)</u>	<u>\$ (1,924)</u>	<u>\$ (405)</u>	<u>\$ (16,675)</u>

Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix A, page 6
- Column (D): Company response to MHE 4.02 and MHE 4.03
- Column (E): Col. (B) + (C) + (D)

Illinois American Water Company  
Purchased Water Surcharge Reconciliation  
Fernway  
For the Year Ended December 31, 2013

Line No.	Description	As Filed Per Company	Prior Orders O Component	Adjustments	Per Staff
	(A)	(B)	(C)	(D)	(E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	(14,474)	-	-	(14,474)
3	O Component to be Collected / (Refunded) in future years	-	-	-	-
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ (14,474)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,474)</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 659,530	\$ -	\$ -	\$ 659,530
6	2013 Revenues	(679,899)	-	-	(679,899)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ (20,369)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20,369)</u>
11	Cumulative (Over)/Under Recovery at 12/31/12 (Line 4 + Line 10)	<u>\$ (34,843)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (34,843)</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in future years	(34,843)	-	-	(34,843)
14	O Component to be Collected / (Refunded) in future years	-	-	-	-
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	-	-	-	-
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14 +15)	<u>\$ (34,843)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (34,843)</u>

Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix A, page 7
- Column (D):
- Column (E): Col. (B) + (C) + (D)

Illinois American Water Company  
 Purchased Water Surcharge Reconciliation  
 Moreland  
 For the Year Ended December 31, 2013

Line No.	Description (A)	As Filed Per Company (B)	Prior Orders O Component (C)	Adjustments (D)	Per Staff (E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ 3,929	\$ -	\$ -	\$ 3,929
2	R Component as of 12/31/2012 per 2012 Reconciliation	-	-	-	-
3	O Component to be Collected / (Refunded) in future years	-	(883)	-	(883)
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ 3,929</u>	<u>\$ (883)</u>	<u>\$ -</u>	<u>\$ 3,046</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 41,073	\$ -	\$ -	\$ 41,073
6	2013 Revenues	(41,023)	-	-	(41,023)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>
11	Cumulative (Over)/Under Recovery at 12/31/12 (Line 4 + Line 10)	<u>\$ 3,979</u>	<u>\$ (883)</u>	<u>\$ -</u>	<u>\$ 3,096</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in future years	3,979	-	-	3,979
14	O Component to be Collected / (Refunded) in future years	-	(883)	-	(883)
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	-	-	-	-
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14 +15)	<u>\$ 3,979</u>	<u>\$ (883)</u>	<u>\$ -</u>	<u>\$ 3,096</u>

Sources:  
 Column (B): IAWC Exhibit 1.13  
 Column (C): Docket No. 13-0209, Appendix A, page 8  
 Column (D):  
 Column (E): Col. (B) + (C) + (D)

Illinois American Water Company  
Purchased Water Surcharge Reconciliation  
Southwest Suburban  
For the Year Ended December 31, 2013

Line No.	Description (A)	As Filed Per Company (B)	Prior Orders O Component (C)	Adjustments (D)	Per Staff (E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	17,623	(114,617)	-	(96,994)
3	O Component to be Collected / (Refunded) in future years	-	88,638	-	88,638
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ 17,623</u>	<u>\$ (25,979)</u>	<u>\$ -</u>	<u>\$ (8,356)</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 16,433,517	\$ -	\$ -	\$ 16,433,517
6	2013 Revenues	(16,126,593)	-	215	(16,126,378)
7	Other Adjustments - UAF in Excess of Tariff	(73,177)	-	(213)	(73,390)
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ 233,747</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 233,749</u>
11	Cumulative (Over)/Under Recovery at 12/31/12 (Line 4 + Line 10)	<u>\$ 251,370</u>	<u>\$ (25,979)</u>	<u>\$ 2</u>	<u>\$ 225,393</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in future years	251,370	-	-	251,370
14	O Component to be Collected / (Refunded) in future years	-	(25,979)	-	(25,979)
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	-	-	2	2
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14 +15)	<u>\$ 251,370</u>	<u>\$ (25,979)</u>	<u>\$ 2</u>	<u>\$ 225,393</u>

Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix A, page 9
- Column (D): Company response to MHE 4.01
- Column (E): Col. (B) + (C) + (D)

**Illinois American Water Company  
Purchased Water Surcharge Reconciliation  
Southwest Suburban  
For the Year Ended December 31, 2013**

Line No.	Description (A)	UFW Per IAWC Ex. 1.06 Ex. D (B)	UFW per IAWC response to MHE 4.01 (C)	Difference-Staff Adjustment (D)
<b>Unaccounted-For Water Calculation</b>				
1	Metered Usage per service area	\$ 26,108,437	\$ 26,108,097	
2	Maximum allowed + UFW	<u>29,668,678</u>	<u>29,668,292</u>	
3	Maximum allowed + NRW	30,249,608	30,249,214	
4	Metered Usage +UFW	<u>30,384,920</u>	<u>30,384,920</u>	
5	Metered Usage +UFW>Max	135,312	135,706	
6	Rate/100 gallons	<u>0.5408</u>	<u>0.5408</u>	
7	Cost of Lake Water over UFW	<u>\$ 73,177</u>	<u>\$ 73,390</u>	<u>\$ 213</u>

8 Max UAF per tariff 12%

Sources:

- Line 1, column (B): IAWC Exhibit 1.06, Exhibit C (IAWC response to MHE 4.01 revised volumes)
- Line 1, column (C): IAWC response to MHE 4.01
- Line 2, column (B) and (C): Line 1 / 1 minus the UFW maximum
- Line 3, column (B): Actual metered usage + UFW - (max UFW % + NRW per Company)
- Line 3, column (C): Actual metered usage + UFW - (max UFW% + NRW per Staff)
- Line 4, columns (B) and (C): IAWC Exhibit 1.06, Exhibit C
- Line 5, column (B): Actual metered usage + UFW - (maximum allowed +NRW)
- Line 6, columns (B) and (C): IAWC Exhibit 1.06, Exhibit C
- Line 7, columns (B) and (C): Lakewater cost exceeding max UFW %
- Line 7, column (D): column (C) - column (B)

Illinois American Water Company  
Purchased Water Surcharge Reconciliation  
Waycinden  
For the Year Ended December 31, 2013

Line No.	Description	As Filed Per Company	Prior Orders O Component	Adjustments	Per Staff
	(A)	(B)	(C)	(D)	(E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	(22,324)	-	-	(22,324)
3	O Component to be Collected / (Refunded) in future years	-	-	-	-
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ (22,324)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,324)</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 747,150	\$ -	\$ -	\$ 747,150
6	2013 Revenues	(736,519)	-	-	(736,519)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ 10,631</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,631</u>
11	Cumulative (Over)/Under Recovery at 12/31/12 (Line 4 + Line 10)	<u>\$ (11,693)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,693)</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in future years	(11,693)	-	-	(11,693)
14	O Component to be Collected / (Refunded) in future years	-	-	-	-
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	-	-	-	-
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14 +15)	<u>\$ (11,693)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,693)</u>

Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix A, page 10
- Column (D):
- Column (E): Col. (B) + (C) + (D)

**Illinois American Water Company  
 Purchased Water Surcharge Reconciliation  
 South Beloit-Variable  
 For the Year Ended December 31, 2013**

<u>Line No.</u>	<u>Description</u>	<u>As Filed Per Company</u>	<u>Prior Orders O Component</u>	<u>Adjustments</u>	<u>Per Staff</u>
	(A)	(B)	(C)	(D)	(E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	3,142	-	-	3,142
3	O Component to be Collected / (Refunded) in future years	-	(4)	-	(4)
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ 3,142</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ 3,138</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 297,918	\$ -	\$ -	\$ 297,918
6	2013 Revenues	(316,203)	-	-	(316,203)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ (18,285)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (18,285)</u>
11	Cumulative (Over)/Under Recovery at 12/31/12 (Line 4 + Line 10)	<u>\$ (15,143)</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ (15,147)</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in future years	(15,143)	-	-	(15,143)
14	O Component to be Collected / (Refunded) in future years	-	(4)	-	(4)
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	-	-	-	-
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14 +15)	<u>\$ (15,143)</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ (15,147)</u>

Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix A, page 11
- Column (D):
- Column (E): Col. (B) + (C) + (D)

Illinois American Water Company  
Purchased Water Surcharge Reconciliation  
South Beloit-Fixed  
For the Year Ended December 31, 2013

Line No.	Description (A)	As Filed Per Company (B)	Prior Orders O Component (C)	Adjustments (D)	Per Staff (E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	246	-	-	246
3	O Component to be Collected / (Refunded) in future years	-	315	-	315
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ 246</u>	<u>\$ 315</u>	<u>\$ -</u>	<u>\$ 561</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 39,600	\$ -	\$ -	\$ 39,600
6	2013 Revenues	(41,901)	-	-	(41,901)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ (2,301)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,301)</u>
11	Cumulative (Over)/Under Recovery at 12/31/12 (Line 4 + Line 10)	<u>\$ (2,055)</u>	<u>\$ 315</u>	<u>\$ -</u>	<u>\$ (1,740)</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in future years	(2,055)	-	-	(2,055)
14	O Component to be Collected / (Refunded) in future years	-	315	-	315
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	-	-	-	-
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14 +15)	<u>\$ (2,055)</u>	<u>\$ 315</u>	<u>\$ -</u>	<u>\$ (1,740)</u>

Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix A, page 12
- Column (D):
- Column (E): Col. (B) + (C) + (D)

**Illinois American Water Company  
 Purchased Sewage Treatment Surcharge Reconciliation  
 Summary  
 For the Year Ended December 31, 2013**

Line No.	Description	As Filed Per Company	Prior Orders O Component	Adjustments	Per Staff
	(A)	(B)	(C)	(D)	(E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ 130,178	\$ -	\$ -	\$ 130,178
2	R Component as of 12/31/2012 per 2012 Reconciliation	(216,887)	-	-	(216,887)
3	O Component to be Collected / (Refunded) in future years	-	(31,773)	-	(31,773)
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ (86,709)</u>	<u>\$ (31,773)</u>	<u>\$ -</u>	<u>\$ (118,482)</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 905,067	\$ -	\$ -	\$ 905,067
6	2013 Revenues	(914,083)	-	-	(914,083)
7	Other Adjustments-Annual Elmhurst wastewater treatment plant improvement charge	4,788	-	-	4,788
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ (4,228)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,228)</u>
11	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 4 + Line 10)	<u>\$ (90,937)</u>	<u>\$ (31,773)</u>	<u>\$ -</u>	<u>\$ (122,710)</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in 2014	(38,109)	-	-	(38,109)
14	O Component to be Collected / (Refunded) in future years	-	(31,773)	-	(31,773)
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	<u>(52,828)</u>	<u>-</u>	<u>-</u>	<u>(52,828)</u>
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14+15)	<u>\$ (90,937)</u>	<u>\$ (31,773)</u>	<u>\$ -</u>	<u>\$ (122,710)</u>
O Component to be Collected / (Refunded) in future years					
from Prior reconciliations					
	Country Club			\$ (30,524)	\$ -
	Valley View			(964)	(52,828)
	Rollins			-	-
	Romeoville			(285)	-
				<u>\$ (31,773)</u>	<u>\$ (52,828)</u>

**Illinois American Water Company  
Purchased Sewage Treatment Surcharge Reconciliation  
Country Club  
For the Year Ended December 31, 2013**

Line No.	Description (A)	As Filed Per Company (B)	Prior Orders O Component (C)	Adjustments (D)	Per Staff (E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	(44,616)	-	-	(44,616)
3	O Component to be Collected / (Refunded) in future years	-	(30,524)	-	(30,524)
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ (44,616)</u>	<u>\$ (30,524)</u>	<u>\$ -</u>	<u>\$ (75,140)</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 225,398	\$ -	\$ -	\$ 225,398
6	2013 Revenues	(201,083)	-	-	(201,083)
7	Other Adjustments-Annual Elmhurst wastewater treatment plant improvement charge	4,788	-	-	4,788
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ 29,103</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,103</u>
11	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 4 + Line 10)	<u>\$ (15,513)</u>	<u>\$ (30,524)</u>	<u>\$ -</u>	<u>\$ (46,037)</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in 2014	(15,513)	-	-	(15,513)
14	O Component to be Collected / (Refunded) in future years	-	(30,524)	-	(30,524)
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	-	-	-	-
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14+15)	<u>\$ (15,513)</u>	<u>\$ (30,524)</u>	<u>\$ -</u>	<u>\$ (46,037)</u>

Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix B
- Column (D):
- Column (E): Col. (B) + (C) + (D)

**Illinois American Water Company  
Purchased Sewage Treatment Surcharge Reconciliation  
Valley View  
For the Year Ended December 31, 2013**

Line No.	Description (A)	As Filed Per Company (B)	Prior Orders O Component (C)	Adjustments (D)	Per Staff (E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance-Months 10-36 of three-year amortization	\$ 130,178	\$ -	\$ -	\$ 130,178
2	R Component as of 12/31/2012 per 2012 Reconciliation	(173,570)	-	-	(173,570)
3	O Component to be Collected / (Refunded) in future years	-	(964)	-	(964)
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ (43,392)</u>	<u>\$ (964)</u>	<u>\$ -</u>	<u>\$ (44,356)</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 605,201	\$ -	\$ -	\$ 605,201
6	2013 Revenues	(630,254)	-	-	(630,254)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ (25,053)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,053)</u>
11	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 4 + Line 10)	<u>\$ (68,445)</u>	<u>\$ (964)</u>	<u>\$ -</u>	<u>\$ (69,409)</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in 2014	(15,617)	-	-	(15,617)
14	O Component to be Collected / (Refunded) in future years	-	(964)	-	(964)
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	<u>(52,828)</u>	<u>-</u>	<u>-</u>	<u>(52,828)</u>
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14+15)	<u>\$ (68,445)</u>	<u>\$ (964)</u>	<u>\$ -</u>	<u>\$ (69,409)</u>

Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix B
- Column (D):
- Column (E): Col. (B) + (C) + (D)

Illinois American Water Company  
 Purchased Sewage Treatment Surcharge Reconciliation  
 Rollins  
 For the Year Ended December 31, 2013

Line No.	Description (A)	As Filed Per Company (B)	Prior Orders O Component (C)	Adjustments (D)	Per Staff (E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	4,333	-	-	4,333
3	O Component to be Collected / (Refunded) in future years	-	-	-	-
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ 4,333</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,333</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 21,771	\$ -	\$ -	\$ 21,771
6	2013 Revenues	(26,953)	-	-	(26,953)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ (5,182)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,182)</u>
11	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 4 + Line 10)	<u><u>\$ (849)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (849)</u></u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in 2014	(849)	-	-	(849)
14	O Component to be Collected / (Refunded) in future years	-	-	-	-
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	-	-	-	-
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14+15)	<u>\$ (849)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (849)</u>

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Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix B
- Column (D):
- Column (E): Col. (B) + (C) + (D)

Illinois American Water Company  
Purchased Sewage Treatment Surcharge Reconciliation  
Romeoville  
For the Year Ended December 31, 2013

Line No.	Description (A)	As Filed Per Company (B)	Prior Orders O Component (C)	Adjustments (D)	Per Staff (E)
<u>Balances to be Collected / (Refunded) from Prior Years</u>					
1	Unamortized Balance as of 12/31/2012 per 2012 Reconciliation	\$ -	\$ -	\$ -	\$ -
2	R Component as of 12/31/2012 per 2012 Reconciliation	(3,034)	-	-	(3,034)
3	O Component to be Collected / (Refunded) in future years	-	(285)	-	(285)
4	Cumulative (Over)/Under Recovery from Prior Years (Line 1 + Line 2 + Line 3)	<u>\$ (3,034)</u>	<u>\$ (285)</u>	<u>\$ -</u>	<u>\$ (3,319)</u>
<u>Current Year (Over)/Under Recovery</u>					
5	2013 Costs	\$ 52,697	\$ -	\$ -	\$ 52,697
6	2013 Revenues	(55,793)	-	-	(55,793)
7	Other Adjustments	-	-	-	-
8	Interest	-	-	-	-
9	Prior Orders O Component	-	-	-	-
10	Current Year (Over)/Under Recovery (Sum of Lines 5 thru 9)	<u>\$ (3,096)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,096)</u>
11	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 4 + Line 10)	<u>\$ (6,130)</u>	<u>\$ (285)</u>	<u>\$ -</u>	<u>\$ (6,415)</u>
<u>Disposition of Prior Years R and O Components</u>					
12	Unamortized Balance as of 12/31/2013	\$ -	\$ -	\$ -	\$ -
13	R Component to be Collected / (Refunded) in 2014	(6,130)	-	-	(6,130)
14	O Component to be Collected / (Refunded) in future years	-	(285)	-	(285)
15	2013 O Component to be Collected / (Refunded) (Line 11-12-13-14)	-	-	-	-
16	Cumulative (Over)/Under Recovery at 12/31/2013 (Line 12+13+14+15)	<u>\$ (6,130)</u>	<u>\$ (285)</u>	<u>\$ -</u>	<u>\$ (6,415)</u>

Sources:

- Column (B): IAWC Exhibit 1.13
- Column (C): Docket No. 13-0209, Appendix B
- Column (D):
- Column (E): Col. (B) + (C) + (D)