

BEFORE THE  
STATE OF NEW YORK  
PUBLIC SERVICE COMMISSION

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In the Matter of  
Long Island Water Corporation d/b/a Long Island American Water  
Case 11-W-0200  
September 2011

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Prepared Exhibits of:

Water Rates Panel:

Michael V. Horan  
Utility Analyst 2

Kevin A. Manz  
Utility Engineer 2

Office of Electric, Gas and Water  
State of New York  
Department of Public Service  
Three Empire State Plaza  
Albany, NY 12223-1350

**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE**  
**INTERROGATORY/DOCUMENT REQUEST**  
LONG ISLAND AMERICAN WATER

Request No.: STAFF-37 ACL-5  
Requested By: Andrew Leung  
Date of Request: May 31, 2011  
Response Due: June 11, 2011  
Witness: Robert A. Engle  
Subject: Payroll

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For all union and non-union positions identified on pages 2 - 7 in Exhibit 12, Tab 4, identify any positions that are currently vacant. Also identify how long each job has been vacant.

**Response:**

In Exhibit 12, Tab 4, there was one union vacancy for the Utility Man II, Util/Meter SV position. Please note that the Company has proposed to add two additional union positions. These positions are Maintenance Mechanic B and Station Attendant B. The position has been vacant since February 17, 2011. The employee was terminated. An arbitration hearing will be held later in June 2011. The employee may be reinstated. The Company will know the status within 30 to 60 days of the hearing.

**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE**  
**INTERROGATORY/DOCUMENT REQUEST**  
LONG ISLAND AMERICAN WATER

Request No.: IR-110 KAM-7  
Requested By: Kevin A. Manz  
Date of Request: June 30, 2011  
Response Due: July 11, 2011  
Witness: William M. Varley  
Subject: Labor - Production Department

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On page 6 of your testimony, you state that "...an increase in labor for mechanical upkeep as well as plant monitoring is required" as a result of the construction of three new iron removal facilities since 2005 and the anticipation of another at Plant 15 to be in service sometime in late 2013.

The company has included an additional Maintenance Mechanic B and Station Attendant B in its filing as a result of the aforementioned additional facilities.

For each position (Maintenance Mechanic B and Station Attendant B), please address the following:

1. Provide a detailed job description.
2. Explain how these duties are currently being handled at current staffing levels.
3. Has there been an increase in overtime, or derivation from typical historic base levels of overtime, for the current employees handling such duties?
4. Provide the savings associated with current and projected overtime costs, assuming that the new position is filled. Are such savings reflected in the company's forecast of labor expense?
5. What alternatives to a new hire have been considered?
6. Could the company maintain safe and adequate service under the current staffing levels (*i.e.*, without the addition of a new Maintenance Mechanic B and Station Attendant B) - at least until the proposed Plant 15 iron removal facilities are placed in service?

**Response:**

1. Maintenance Mechanic B is responsible for overall maintenance, repairs, upgrades, testing and upkeep of all

mechanical equipment related to plant. The following is a summary outline of the duties:

- All routine and emergency repairs of mechanical equipment related to plant operations for the production of water.
- Scheduled and routine maintenance and installation of chemical feed treatment pumps for lime, silicate and sodium hypochlorite.
- Calibration of equipment.
- Maintenance of all diesel engines.
- Bench testing and calibrating chemical treatment pumps.
- Inspection and diagnose of filter plant issues related to automatic valves, backwash and booster pumps. Responsible for routine maintenance of well and booster pumps including repacking of stuffing boxes, greasing, etc.
- Basic plumbing repairs and small pipe plant installations including, but not limited to chemical discharge lines, tubing replacements, sweating copper pipe, etc.
- Basic electrical repairs to low voltage and control systems, wiring small pump and motors, lighting fixtures, flow switches and other minor electrical repairs as required.

Station Attendant "B" (Roving Patrol) is responsible for the routine inspections of all facilities. Following is a summary of the responsibilities that are conducted at each station visit:

- Inspection of all pumping facilities on a daily basis totaling 26 to 28 locations for an 8 hour shift.
- Each station visit consists of collecting water samples and performing process control analysis for pH, chlorine residual and instantaneous iron readings.
- Adjust chemical feed pumps to maintain optimum feed levels.
- Measuring and record lime, bleach, silicate and fuel inventory.
- Record pump and system pressures and tank levels where applicable.
- Add and mix lime solutions consisting of dumping 50 lb. bags of hydrated lime upwards of 100 bags per shift.
- Perform minor maintenance as required such as unclog lime suction lines and prime air bound pumps.

2. Mechanic B - In addition to the outline of the routine tasks conducted, an increased in diligence with respect to maintaining silicate pumping equipment and duties

associated with the three additional iron removal treatment facilities, has resulted in preventative maintenance is not being adequately addressed. We have been able to address both emergency and routine repairs; however, the lack of preventative maintenance will prove to be problematic. The reason there is additional time being spent on silicate pumps is twofold. These pumps are critical in terms of controlling the stabilization rates of the iron naturally occurring in our source of supply. Iron levels are continuing to elevate throughout the system. Over the years we have experienced that, due to the viscous nature of silicates, these pumps on occasion become air bound and do not adequately supply the silicate levels to stabilize the iron. This issue had less impact in prior years because the iron levels were not as high as the levels we currently experience. This issue, combined with the increased amount of mechanical equipment in general that is needed to operate the new facilities, has significantly cut into preventative maintenance and also contributed to more emergency repairs, particularly with respect to plugged and worn lime pumps. Maintenance of lime pumps is also critical to iron removal at our new and existing facilities. An example would be if a lime pump is partially plugged and is not adjusting the pH to the proper range for filtering. This can cause a decrease in removal efficiency of iron and in some cases results in unacceptable, unstabilized iron in our storage tanks. This situation results in the shutdown of the plants and sometimes we must then dispose of the unstable product and replenish it once the chemical feeds have been adjusted.

Station Attendant "B" - As evidenced by the details of this job description listed above, there are several tasks that must be performed by a Station Attendant "B". Since scrutiny and controlling water quality is of particular importance as it pertains to pH adjustment and obtaining instantaneous readings of iron levels at the additional iron removal treatment facilities constructed, it has created a significant burden on this position. Currently the Station Attendant "B" spends approx. 12-15 minutes per plant visit, which also includes travel time between plants. While the basics for this position are being performed the time constraints can lead to inaccuracies and potential operational errors. Additionally, the short time span between site visits elevates safety concerns and the potential for injuries. An example of inaccuracies that would directly impact the operations as well as water

quality is the adjustment of pH at iron removal treatment facilities during each visit. An iron plant can be visited as many as six times during a 24 hour period. Each time a plant is visited, lime solutions are batched and feed rates adjusted. In most cases the performance of these facilities are extremely sensitive to pH. If the pH is not at the proper levels, iron removal is drastically affected. When this occurs, high-iron water can either be distributed into the system or, more commonly, into a storage tank. In many instances this is a result of the adjustments to the lime feed pumps taking additional time to stabilize the feed rate. If the station attendant is not there during this variation, fouling will occur. We must point out at this time that high iron levels are not a health hazard; however, it does cause aesthetic problems and customer complaints.

3. From 2005 to 2007 there were two Mechanic "B" positions. In the union contract negotiations in 2007 the position of "Car Washer" was eliminated and this person was transferred into the Production Dept. as an off hours Mechanic "B". From 2008 to 2010 a total of 6,240 straight time hours have been expended conducting Mechanic "B" routine duties as well as a total of 627 overtime hours. In that timeframe, the two other Mechanic "B" positions have logged a total of 660 overtime hours. These overtime hours among all three positions over the last three years are equivalent to one FTE. Although we are not assuming that there will be no overtime going forward even if a position is added, we believe this position is critical to the reliability and integrity of the operations as well as enhancing water quality going forward.

With respect to the Station Attendant "B" this position is overstressed with respect to time spent at each facility, as described in question 2, above. Our plan would be to split the day shift into two routes with one Station Attendant "B" dedicated to the east portion of our service area and the second Station Attendant "B" assigned to the west. We would add additional duties to enhance this position such as routine measuring of fuel levels, general housekeeping, safety inspection and also make sure that adequate time is spent adjusting pH's and monitoring other chemical residuals. This will not only enhance the operations and water quality, but also ensure the safety of our employees.

4. This item has been addressed in the previous answers, above. No labor savings have been reflected in the Company's forecast of labor expenses as a result of the change.
5. The only alternative in terms of the Maintenance Mechanic "B" would be for increased overtime for preventative maintenance. We do not believe this is a prudent way to address the issues. At this time, no suitable alternatives for the Station Attendant "B" position have been developed.
6. The outlines provided above address the service with current staffing levels. We believe that the additional staffing is required prior to the proposed plant 15 iron removal facility construction.

**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE**  
**INTERROGATORY/DOCUMENT REQUEST**  
LONG ISLAND AMERICAN WATER

Request No.: IR-151 KAM-9  
Requested By: Kevin A. Manz  
Date of Request: July 25, 2011  
Response Due: August 5, 2011  
Witness: Richard P. Kern / John M. Watkins  
Subject: System Improvement Charge (SIC) Projects

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For each project for which the company is requesting System Improvement Charge (SIC) surcharge treatment, please provide the following:

- a) a breakdown of the estimated project costs.
- b) an explanation of how the estimated project costs were developed.
- c) the anticipated construction schedule with associated Gantt chart.

**Response:**

Optimally, there are 4 projects that the Company would like to recover through the SIC surcharge.

- 1- Plant No. 15 -iron removal filters
- 2- Redrill Plant #5 common suction wells Phase #2
- 3- Rehabilitate Tank 13 twin 0.75 million Gallon water storage tanks
- 4- Business Transformation

- a) Please see attached break down of estimated project costs. Please note that the Business Transformation costs are currently being revised, once the new estimates are available we will provide them in an update.
- b) The estimated project costs were estimated based on similar recently completed projects except for Business Transformation which are discussed in the response to UIU-15.
- c) Please see the attached Gantt charts for items 1-3 above. The Company is in discussions with the Nassau County Health Department regarding the Plant #13 project. It is very likely that the project will be started earlier than indicated on the attached Gantt chart.

## DETAILED ESTIMATE OF COST

**Region: EASTERN DIVISION**

**Company: 38 - Long Island American Water**

**District:**

**May-11**

**Project Title: Plant #15 Iron Removal Filters**

**Funding Project No.: IP 3803-9**

**\$8,450,000**

### Preliminary Costs

#### Water Company Labor

Land and Asset Acquisition	\$0
Preliminary Engineering and Planning	
Detailed Design, Bidding, and Award	
Permit Acquisition	
Other Costs	\$200,000
Other Costs	\$0
Other Costs	\$0
<b>Water Company Labor Sub-Total</b>	<b>\$200,000</b>

#### All Other Costs

Land and Asset Acquisition	
Preliminary Engineering and Planning	\$100,000
Detailed Design, Bidding, and Award	\$80,000
Permit Acquisition	\$20,000
Well Relocation	\$600,000
<b>All Other Costs Sub-Total</b>	<b>\$800,000</b>

**Preliminary Costs Sub-Total \$1,000,000**

### Implementation Costs

#### Water Company Labor

Construction Administration	\$0
Technical Review Services	\$0
Resident Observation	\$0
Other Costs	\$0
Other Costs	\$0
Other Costs	\$0
<b>Water Company Labor Sub-Total</b>	<b>\$0</b>

#### All Other Costs

Construction Administration	\$100,000
Technical Review Services	\$75,000
Resident Observation	\$0
Building	\$6,300,000
Chemical Treatment	\$200,000
Emergency Generator	\$300,000
Omissions & Contingences	\$300,000
<b>All Other Costs Sub-Total</b>	<b>\$7,275,000</b>

**Implementation Costs Sub-Total \$7,275,000**

### Retirements

Building	\$100,000
Well	\$75,000
<b>Cost of Removals Sub-Total</b>	<b>\$175,000</b>

<b>DETAILED ESTIMATE OF COST</b>			
<b>Eastern Division</b>			
<b>Business Unit: Long Island Water Company</b>			
<b>Sub-Business Unit:</b>			
<b>Project Title: Plant #13 Tank Rehabilitation</b>		<b>PROJECT SUMMARY</b>	
		TOTAL Project Cost	
		\$1,900,000	
<b>Preliminary Costs</b>			
			<b>PIP Estimate</b>
Land and Asset Acquisition			
Preliminary Engineering and Planning			\$50,000
Detailed Design, Bidding, and Award			\$100,000
Permit Acquisition			\$10,000
Capitalized Clearing - Preliminary Costs Only			\$5,000
Detailed Design, Bidding, and Award			\$10,000
Preliminary Costs Sub-Total			\$175,000
<b>Implementation Costs</b>			
	<b>NARUC Acct.</b>	<b>Secondary Construction Cost Category</b>	<b>PIP Estimate</b>
Construction Administration	n/a		\$25,000
Technical Review Services	n/a		\$20,000
Resident Observation	n/a		\$35,000
Contractor Costs			\$1,400,000
Materials	331		
Description of Asset or Asset Group	required at		
Description of Asset or Asset Group	required at		
Description of Asset or Asset Group	required at		
Description of Asset or Asset Group	required at		
Description of Asset or Asset Group	required at		
Description of Asset or Asset Group	required at		
Description of Asset or Asset Group	required at		
Description of Asset or Asset Group	required at		
Omissions & Contingencies	n/a		\$100,000
Capitalized Clearing - Implementation Costs Only	n/a		\$20,000
AFUDC - Implementation Costs Only	n/a		\$50,000
Implementation Costs Sub-Total			\$1,650,000
<b>Contributions or Advances</b>			
			<b>PIP Estimate</b>
Description			\$0
Description			\$0
Description			\$0
Contributions or Advances Sub-Total			\$0
<b>Cost of Removals</b>			
			<b>PIP Estimate</b>
Retire Old Tank Components			\$75,000
			\$0
			\$0
			\$0
			\$0
Cost of Removals Sub-Total			\$75,000

<b>DETAILED ESTIMATE OF COST</b>			
<b>Region: Eastern Division</b>			
<b>Business Unit: Long Island Water Company</b>			
<b>Sub-Business Unit:</b>			
		<b>PROJECT SUMMARY</b>	<b>PIP Estimate</b>
<b>Project Title: Plant #5 ReDrill Common Suction Wells Phase 2 2013 COM IP-3803-25</b>		TOTAL Project Cost	\$525,000
<b>Preliminary Costs</b>			
			<b>PIP Estimate</b>
Land and Asset Acquisition			
			\$1,000
Preliminary Engineering and Planning			
			2,500
Detailed Design, Bidding, and Award			
			15,000
Permit Acquisition			
			1,000
Capitalized Clearing - Preliminary Costs Only			
			500
AFUDC - Preliminary Costs Only			
			Preliminary Costs Sub-Total
			\$20,000
<b>Implementation Costs</b>			
	<b>NARUC Acct.</b>	<b>Secondary Construction Cost Category</b>	<b>PIP Estimate</b>
Construction Administration	n/a	n/a	\$1,000
Technical Review Services	n/a	n/a	
Resident Observation	n/a	n/a	8,000
Well installation	331	PIP and PCR stages	411,000
Materials	331	PIP and PCR stages	
Description of Asset or Asset Group	required at	PIP and PCR stages	
Description of Asset or Asset Group	required at	PIP and PCR stages	
Description of Asset or Asset Group	required at	PIP and PCR stages	
Description of Asset or Asset Group	required at	PIP and PCR stages	
Description of Asset or Asset Group	required at	PIP and PCR stages	
Description of Asset or Asset Group	required at	PIP and PCR stages	
Description of Asset or Asset Group	required at	PIP and PCR stages	
Description of Asset or Asset Group	required at	PIP and PCR stages	
Omissions & Contingencies	n/a	n/a	15,000
Capitalized Clearing - Implementation Costs Only	n/a	n/a	15,000
AFUDC - Implementation Costs Only	n/a	n/a	25,000
			Implementation Costs Sub-Total
			\$475,000
<b>Contributions or Advances</b>			
			<b>PIP Estimate</b>
Description			
			\$0
Description			
			0
Description			
			0
			Contributions or Advances Sub-Total
			\$0
<b>Cost of Removals</b>			
			<b>PIP Estimate</b>
Retire Well Casing and screen			
			\$30,000
			0
			0
			0
			0
			Cost of Removals Sub-Total
			\$30,000







**STAFF OF THE DEPARTMENT OF PUBLIC SERVICE**  
**INTERROGATORY/DOCUMENT REQUEST**  
**LONG ISLAND AMERICAN WATER**

Request No.: IR-171 MVH-15

Requested By: Michael V. Horan

Date of Request: August 17, 2011

Response Due: August 29, 2011

Witness: John M. Watkins

Subject: Exhibit 10 (Rate Base)

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In reviewing the company's filing, Staff noticed a significant discrepancy between the "Projects Funded by Others" line item included in Utility Plant in Service and "Customer Advances for Construction" line item on Exhibit 10 (Rate Base).

Please explain this discrepancy. If any changes are warranted, please submit a revised Exhibit 10 and related workpapers in excel format.

**Response:**

The Company inadvertently included the Projects Funded by Others line on Exhibit 8 and flowed the amounts through Exhibit 10 and Exhibit 12, Tab 31. Historically the Company has not included this line in its prior rate cases and therefore for consistency purposes has removed this line item from the current case. Please see the attached Excel files for Exhibit 10 and the workpapers for Exhibit 12, Tab 31. The Company has also included in pdf format a revised Exhibit 8 and pages 12, 17 and 39-40 of Exhibit 9. Pages 39-40 of Exhibit 9 changed due to the removal of the Projects Funded by Others line item from Exhibit 8, please see the highlighted amounts for the changes. Page 17 of Exhibit 9 changed due to the response to IR-141 BLB-28, which revised the numbers highlighted and flowed to page 12 of Exhibit 9. Page 12 of Exhibit flows to line 2 on page 2 of Exhibit 10 which ultimately affects line 20 on page 1 of Exhibit 10.

Exhibit 10, page 1 includes adjustments to lines 11, 12 and 33 for other adjustments made in discovery. Line 33 was adjusted in the response to IR-163 AC1-42 revised on 8/17/2011.

## Rate Base

Long Island American Water

Base Year: Twelve Months Ended: 12/31/10

Case 11-W-\_\_\_\_\_

Exhibit 10

Witness Responsible: J. M. Watkins

Page 1 of 3

Line No.	Twelve Months Ended (13 month avg)			
	12/31/2010	12/31/2011	12/31/2012	3/31/2013
1	(1)	(2)	(3)	(4)
2				
3	\$159,055,293	\$175,738,312	\$190,899,035	\$194,095,892
4				
5	110,933	110,933	110,933	110,933
6				
7	Less:			
8	Accum. Provision For Depreciation 45,372,122	48,196,630	51,351,273	52,183,899
9	Customer Advances for Construction 234,593	73,020	65,427	65,427
10				
11	Def FIT 16,239,760	16,782,559	17,709,606	18,141,048
12	Def SIT Other 1,748,385	1,560,870	1,528,114	1,515,551
13				
14	<u>Sub-total 63,594,860</u>	<u>66,613,079</u>	<u>70,654,420</u>	<u>71,905,925</u>
15				
16	Add:			
17	Non-Interest Construction Work In Progress 262,553	262,553	262,553	262,553
18	Materials and Supplies 595,935	605,410	615,036	617,481
19	Prepayments 1,456,222	1,458,736	1,553,781	1,562,789
20	Cash Working Capital 2,679,650	2,798,236	2,876,411	2,886,681
21	Unamortized Balances:			
22	Tank Painting (net of taxes) 193,347	173,517	153,686	148,729
23	Rate Case Expense (net of taxes) 54,274	158,318	260,931	231,166
24	Call Center CSC 44,376	3,920	0	0
25	Financial Center SSC 62,573	4,814	0	0
26	Asbestos Removal (net of taxes) 20,955	1,075	0	0
27	Demutualization (net of taxes) (107,698)	(63,134)	(18,855)	0
28	Pension Actuarial Study (net of taxes) 138,356	168,635	157,703	145,400
29	<u>Sub-total 5,400,543</u>	<u>5,572,080</u>	<u>5,861,246</u>	<u>5,854,799</u>
30				
31	Rate Base before EB Cap. Adjustment 100,971,909	114,808,246	126,216,794	128,155,699
32				
33	<u>Earnings Base/Capitalization Adjustment (1,386,186)</u>	<u>(1,386,186)</u>	<u>(1,386,186)</u>	<u>(1,386,186)</u>
34				
35	<u>Rate Base \$99,585,722</u>	<u>\$113,422,060</u>	<u>\$124,830,608</u>	<u>\$126,769,513</u>
36				
37				
38				
39				
40				

**Cash Working Capital**

**Long Island American Water  
Case 11-W-\_\_\_\_  
Witness Responsible: J. M. Watkins**

**Base Year: Twelve Months Ended: 12/31/10  
Exhibit 10  
Page 2 of 3**

Line No.	Reference No.	Twelve Months Ended			
		12/31/2010	12/31/2011	12/31/2012	3/31/2013
1	(1)	(2)	(3)	(4)	(5)
2	Total Operation and Maintenance Expense	\$21,910,216	\$22,770,448	\$23,618,734	\$23,824,058
3					
4	Less: Uncollectibles	273,802	310,091	327,229	367,949
5	Amortization of:				
6	Rate Case Expense 2011	120,000	30,000	175,000	233,333
7	Tank Painting	32,884	32,884	32,884	32,884
8	Asbestos Removal	46,330	11,583	0	0
9	Pension Actuarial Study	0	0	72,333	96,444
10					
11	Net Operation and Maintenance Expenses	21,437,199	22,385,891	23,011,288	23,093,447
12					
13	Weighted Billing Factor	0.125	0.125	0.125	0.125
14					
15	Total Cash Working Capital	\$2,679,650	\$2,798,236	\$2,876,411	\$2,886,681
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					

**Earnings Base / Capitalization Differential**

**Long Island American Water**  
**Case 11-W-\_\_\_\_\_**  
**Witness Responsible: J. M. Watkins**

**Base Year: Twelve Months Ended: 12/31/10**  
**Exhibit 10**  
**Page 3 of 3**

Line No.	Twelve Months Ended		Changes	
	12/31/2010	3/31/2013		
1	(1)	(2)	(3)	
2				
3	Rate Base	\$100,971,909	\$128,155,699	<u>\$27,183,790</u>
4				
5	HTY Capitalization (1)			\$106,814,745
6				
7	Less: HTY Interest Bearing CWIP (1)			7,229,023
8				
9	HTY Capitalization for Supporting Rate Base			<u>99,585,722</u>
10				
11	Add:			
12	Change in Rate Base-from line			<u>27,183,790</u>
13				
14	Rate Year Capitalization			126,769,513
15				
16	Rate Year Rate Base			<u>128,155,699</u>
17				
18	Earnings Base / Capitalization Adjustment			<u>(\$1,386,186)</u>
19				
20				
21				
22				
23	Notes:			
24	(1) 13 month averages 12/31/2010 - see separate worksheets			
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				

Utility Plant In Service Additions

Long Island American Water

Case 11-W-\_\_\_\_\_

Witness Responsible: Rich Kern

Base Year: Twelve Months Ended: 12/31/10

Exhibit 8

Page 1 of 1

Line No.	Twelve Mos. Ending		Three Mos. Ending	Twelve Mos. Ending	Three Mos. Ending
	12/31/2011	12/31/2012	3/31/2013	3/31/2014	3/31/2015
1	<b>Major Investment Projects</b>				
2	\$0	\$2,594,064	\$0	\$4,926,481	\$34,477
3	0	0	0	0	1,900,000
4	473,303	0	0	0	0
5	333,686	0	0	0	0
6	410,000	0	0	0	0
7	505,000	0	0	525,000	0
8	1,210,718	0	0	0	0
9	375,377	0	0	0	0
10	420,135	0	0	0	0
11	850,002	0	0	0	0
12	7,620,313	0	0	0	0
13	0	0	0	8,450,000	0
14	<b>Ongoing Routine Construction, Replacement and Purchase of Equipment and Facilities</b>				
15					
16					
17	201,194	100,700	25,175	95,665	112,360
18	3,957,608	4,880,000	1,250,000	4,880,000	4,880,000
19	490,500	495,500	125,000	495,500	515,500
20	182,000	182,000	47,500	172,500	194,000
21	30,000	38,000	9,500	50,000	81,500
22	459,000	505,000	105,000	510,000	540,000
23	390,523	390,000	97,500	382,500	460,000
24	1,120,000	1,145,000	337,500	1,282,500	1,332,500
25	25,078	25,000	8,750	35,250	47,000
26	795,568	702,500	187,500	710,000	843,929
27	45,000	125,000	0	45,000	130,000
28	48,000	48,000	12,000	48,000	51,000
29	40,000	45,000	11,250	45,000	46,750
30	67,069	75,000	18,750	57,000	59,500
31	254,000	385,000	0	390,000	395,000
32	124,848	124,000	36,250	146,250	153,750
33	1,249,932	1,190,000	300,000	1,190,000	1,215,000
34	179,472	100,000	25,000	100,000	100,000
35	0	0	0	0	0
36					
37	<u>\$21,858,325</u>	<u>\$13,149,764</u>	<u>\$2,596,675</u>	<u>\$24,536,646</u>	<u>\$13,092,266</u>
38					





**Depreciation**  
**Forecast of the Twelve Months Ended December 2011, 2012 and March 2013**

Long Island American Water  
Case 11-W-  
Witness Responsible: J. M. Watkins

Test Year: Twelve Months Ended: 12/31/10  
Exhibit 9  
Page 39 of 46

Line No.	Account No.	Description	Current Depreciation Rate	Twelve Months Ended 12/31/2011		Twelve Months Ended 12/31/2012		Twelve Months Ended 3/31/2013	
				Depr. Plant	Depreciation Expense	Depr. Plant	Depreciation Expense	Depr. Plant	Depreciation Expense
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1									
2									
3	301	Organization	0.00%	\$73	\$0	\$73	\$0	\$73	\$0
4	302	Franchises	0.00%	518	0	518	0	518	0
5	310	Land & Ld Rights SS	0.00%	435,602	0	435,602	0	435,602	0
6	320	Land & Ld Rights P	0.00%	162,627	0	162,627	0	162,627	0
7	340	Land & Ld Rights TD	0.00%	21,026	0	21,026	0	21,026	0
8	340	Land TD	0.00%	8,502	0	8,502	0	8,502	0
9	389	Land & Land Rights AG	0.00%	631	0	631	0	631	0
10	321	Struct & Imp P	1.99%	2,954,877	58,861	2,994,877	59,658	3,004,877	59,708
11	331	Struct & Imp WT	1.99%	10,970,757	218,537	10,970,757	218,537	10,970,757	218,537
12	390	Struct & Imp AG	1.64%	1,271,427	20,902	1,271,427	20,902	1,271,427	20,902
13	390	Struct & Imp Offices	1.64%	2,743,533	45,104	2,801,933	46,064	2,816,533	46,124
14	390	Struct & Imp Store,Shop,Gar	2.86%	548,885	15,676	548,885	15,676	548,885	15,676
15	314	Wells & Springs	3.32%	1,587,009	52,752	1,587,009	52,752	1,587,009	52,752
16	314	Wells Only (LI)	1.99%	7,677,249	152,931	7,982,249	159,006	8,040,999	159,299
17	323	Power Generation Equip Othe	4.00%	1,593,232	63,666	1,593,232	63,666	1,593,232	63,666
18	322	Boiler Plant Equipment	0.00%	0	0	0	0	0	0
19	325	Pump Equip Electric	2.70%	5,805,019	156,736	6,259,019	168,994	6,372,519	169,760
20	326	Pump Equip Diesel	2.70%	1,895,909	51,190	1,895,909	51,190	1,895,909	51,190
21	327	Pump Equip Hydraulic	2.70%	25,073	677	25,073	677	25,073	677
22	332	WT Equip Non-Media	1.67%	6,687,075	111,540	7,083,075	118,146	7,182,075	118,559
23	332	WT Equip Purification (LI)	3.74%	10,160,707	380,417	10,160,707	380,417	10,160,707	380,417
24	332	WT Equip Filter Media	3.74%	219,170	8,206	219,170	8,206	219,170	8,206
25	342	Dist Reservoirs & Standpipe	1.33%	4,185,112	55,746	4,301,112	57,291	4,311,362	57,325
26	342	Dist Reservoirs-Ground Level	1.33%	13,418	178	13,418	178	13,418	178
27	343	TD Mains Paving (LI)	1.18%	6,614,857	77,791	6,614,857	77,791	6,614,857	77,791
28	343	TD Mains 4in & Less	2.50%	1,072,234	26,763	1,072,234	26,763	1,072,234	26,763
29	343	TD Mains 6in & Grtr (LI)	1.00%	53,450,348	532,365	59,040,978	588,048	60,471,761	591,611
30	344	Fire Mains	1.99%	2,036,993	40,577	2,036,993	40,577	2,036,993	40,577
31	345	Services	1.99%	34,231,207	681,886	35,756,277	712,265	36,188,795	714,419
32	346	Meters	3.85%	0	0	0	0	0	0
33	346	Meters Other	3.85%	11,982,422	461,323	12,684,922	488,369	12,872,422	490,174
34									
35		Subtotal		\$168,355,493	\$3,213,824	\$177,543,093	\$3,355,173	\$179,899,993	\$3,364,310





Exhibit 12  
Tab 31

INTEREST  
BEARING CWIP

\$2,781,661
2,891,435
3,985,080
4,831,462
6,347,888
7,785,756
8,072,972
8,841,721
9,390,442
9,184,493
9,850,491
10,143,989
9,869,934
<u>\$93,977,303</u>
\$7,229,023

**LONG ISLAND AMERICAN WATER  
UNAMORTIZED DEMUTUALIZATION BALANCE  
Prepared for 2011 Rate Case**

**Exhibit 12  
Tab 31**

	beginning balance	amortization	ending balance	13 mos average	income tax impact	balance net of tax	combined Tax rate
Jan-09	\$289,442	(\$6,158)	\$283,284	\$320,234			
Feb-09	283,284	(6,158)	277,125	314,075			
Mar-09	277,125	(6,158)	270,967	307,917	(122,230)	185,687	39.70%
Apr-09	270,967	(6,158)	264,809	301,759			
May-09	264,809	(6,158)	258,650	295,600			
Jun-09	258,650	(6,158)	252,492	289,442			
Jul-09	252,492	(6,158)	246,334	283,284			
Aug-09	246,334	(6,158)	240,175	277,125			
Sep-09	240,175	(6,158)	234,017	270,967			
Oct-09	234,017	(6,158)	227,859	264,809			
Nov-09	227,859	(6,158)	221,700	258,650			
Dec-09	221,700	(6,158)	215,542	252,492	(100,229)	152,263	39.70%
Jan-10	215,542	(6,158)	209,384	246,334			
Feb-10	209,384	(6,158)	203,225	240,175			
Mar-10	203,225	(6,158)	197,067	234,017			
Apr-10	197,067	(6,158)	190,909	227,859			
May-10	190,909	(6,158)	184,750	221,700			
Jun-10	184,750	(6,158)	178,592	215,542			
Jul-10	178,592	(6,158)	172,434	209,384			
Aug-10	172,434	(6,158)	166,275	203,225			
Sep-10	166,275	(6,158)	160,117	197,067			
Oct-10	160,117	(6,158)	153,959	190,909			
Nov-10	153,959	(6,158)	147,800	184,750			
Dec-10	147,800	(6,158)	141,642	178,592	(70,894)	107,698	39.70%
Jan-11	141,642	(6,158)	135,484	172,434			
Feb-11	135,484	(6,158)	129,325	166,275			
Mar-11	129,325	(6,158)	123,167	160,117			
Apr-11	123,167	(6,158)	117,009	153,959			
May-11	117,009	(6,158)	110,850	147,800			
Jun-11	110,850	(6,158)	104,692	141,642			
Jul-11	104,692	(6,158)	98,534	135,484			
Aug-11	98,534	(6,158)	92,375	129,325			
Sep-11	92,375	(6,158)	86,217	123,167			
Oct-11	86,217	(6,158)	80,059	117,009			
Nov-11	80,059	(6,158)	73,900	110,850			
Dec-11	73,900	(6,158)	67,742	104,692	(41,558)	63,134	39.70%
Jan-12	67,742	(6,158)	61,584	98,534			
Feb-12	61,584	(6,158)	55,425	92,375			
Mar-12	55,425	(6,158)	49,267	86,217			
Apr-12	49,267	(6,158)	43,109	80,059			
May-12	43,109	(6,158)	36,950	73,900			
Jul-12	36,950	(6,158)	30,792	67,742			
Aug-12	30,792	(6,158)	24,634	61,584			
Sep-12	24,634	(6,158)	18,475	55,425			
Oct-12	18,475	(6,158)	12,317	49,267			
Nov-12	12,317	(6,158)	6,159	43,109			
Dec-12	6,159	(6,158)	0	31,266	(12,411)	18,855	39.70%
Jan-13	0	(6,158)	(6,158)	25,581			
Feb-13	(6,158)	(6,158)	(12,316)	19,897			
Mar-13	(12,316)	(6,158)	(18,475)	14,212	(\$5,642)	\$8,570	39.70%

LONG ISLAND AMERICAN WATER																
DEFERRED DEBIT - Expenses & Activity																
Prepared for 2011 Rate Case																
															Exhibit 12	
															Tab 31	
Deferred Debit - Expenses																
2009																
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	13 Month Average
186401	Tank Painting	\$337,062	\$334,322	\$331,581	\$328,841	\$326,101	\$323,360	\$320,620	\$317,880	\$315,139	\$312,399	\$309,659	\$306,918	\$304,178	\$4,168,060	\$320,620
182000	2007 Rate Case	150,000	140,000	130,000	120,000	110,000	100,000	90,000	80,000	70,000	60,000	50,000	40,000	30,000	1,170,000	90,000
182000	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
183280	Customer Service Project	69,684	65,466	61,248	57,030	52,812	48,594	44,376	40,158	35,940	31,722	27,504	23,286	19,068	576,888	44,376
182801	Financial Service Project	100,115	93,858	87,601	81,344	75,087	68,830	62,573	56,316	50,059	43,802	37,545	31,288	25,031	813,449	62,573
182000	Asbestos Removal	57,913	54,052	50,191	46,330	42,470	38,609	34,748	30,887	27,026	23,165	19,305	15,444	11,583	451,723	34,748
182000	Pension Actuarial Study	188,720	188,720	188,720	188,720	238,720	238,720	248,720	248,720	248,720	248,720	248,720	253,333	253,333	2,982,586	229,430
183000	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
186401	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	BALANCE	903,494	876,418	849,342	822,265	845,189	818,113	801,037	773,961	746,885	719,808	692,732	670,269	643,193	10,162,706	781,747
2010																
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	13 Month Average
186401	Tank Painting	\$304,178	\$301,438	\$298,697	\$295,957	\$293,217	\$290,476	\$287,736	\$284,996	\$282,255	\$279,515	\$276,775	\$274,034	\$271,294	\$3,740,567	\$287,736
182000	2007 Rate Case	30,000	20,000	10,000	0	0	0	0	0	0	0	0	0	0	60,000	4,615
182000	2011 Rate Case	0	1,368	21,446	81,446	141,446	201,446	261,446	321,446	381,446	441,446	500,000	500,000	500,000	3,352,935	257,918
183280	Customer Service Project	19,068	14,850	10,632	6,414	0	0	0	0	0	0	0	0	0	50,964	3,920
183281	Financial Service Project	25,031	18,774	12,517	6,260	0	0	0	0	0	0	0	0	0	62,582	4,814
182000	Asbestos Removal	11,583	7,722	3,861	0	0	0	0	0	0	0	0	0	0	23,170	1,782
182000	Pension Actuarial Study	253,333	253,333	253,333	271,333	289,333	289,333	289,333	289,333	289,333	289,333	289,333	289,333	289,333	3,635,328	279,641
183000	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
186401	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	BALANCE	643,193	617,484	610,486	661,410	723,996	781,256	838,515	895,775	953,035	1,010,294	1,066,108	1,063,368	1,060,627	10,925,546	840,427
2011																
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	13 Month Average
186401	Tank Painting	\$271,294	\$268,554	\$265,813	\$263,073	\$260,333	\$257,592	\$254,852	\$252,111	\$249,371	\$246,631	\$243,890	\$241,150	\$238,410	\$3,313,074	\$254,852
182000	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
182000	2011 Rate Case	500,000	500,000	500,000	500,000	480,556	461,111	441,667	422,222	402,778	383,333	363,889	344,444	325,000	5,625,000	432,692
183280	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
183281	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
182000	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	5	0
182000	Pension Actuarial Study	289,333	289,333	289,333	289,333	281,296	273,259	265,222	257,185	249,148	241,111	233,074	225,037	217,000	3,399,662	261,512
183000	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
186401	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	BALANCE	1,060,627	1,057,887	1,055,146	1,052,406	1,022,184	991,963	961,741	931,519	901,297	871,075	840,853	810,632	780,410	12,337,740	949,057
2012																
A/C's	DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	13 Month Average
186401	Tank Painting	\$263,073	\$260,333	\$257,592	\$254,852	\$252,111	\$249,371	\$246,631	\$243,890	\$241,150	\$238,410	\$235,669	\$232,929	\$230,189	\$3,206,201	\$246,631
182000	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
182000	2010 Rate Case	500,000	480,556	461,111	441,667	422,222	402,778	383,333	363,889	344,444	325,000	305,556	286,111	266,667	4,983,333	383,333
183280	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
183281	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
182000	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	5	0
182000	Pension Actuarial Study	289,333	281,296	273,259	265,222	257,185	249,148	241,111	233,074	225,037	217,000	208,963	200,926	192,889	3,134,440	241,111
183000	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
186401	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	BALANCE	1,052,406	1,022,184	991,963	961,741	931,519	901,297	871,075	840,853	810,632	780,410	750,188	719,966	689,744	11,323,979	871,075
2013																
A/C's	DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	13 Month Average
186401	Tank Painting	\$263,073	\$260,333	\$257,592	\$254,852	\$252,111	\$249,371	\$246,631	\$243,890	\$241,150	\$238,410	\$235,669	\$232,929	\$230,189	\$3,206,201	\$246,631
182000	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
182000	2010 Rate Case	500,000	480,556	461,111	441,667	422,222	402,778	383,333	363,889	344,444	325,000	305,556	286,111	266,667	4,983,333	383,333
183280	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
183281	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
182000	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	5	0
182000	Pension Actuarial Study	289,333	281,296	273,259	265,222	257,185	249,148	241,111	233,074	225,037	217,000	208,963	200,926	192,889	3,134,440	241,111
183000	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
186401	Intentionally Left Blank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	BALANCE	1,052,406	1,022,184	991,963	961,741	931,519	901,297	871,075	840,853	810,632	780,410	750,188	719,966	689,744	11,323,979	871,075

LONG ISLAND AMERICAN WATER																
DEFERRED DEBIT - Expenses & Activity																
Prepared for 2011 Rate Case																
Deferred Debit - Activity														Exhibit 12		
														Tab 31		
2009																
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	13 Month Average
186401	Tank Painting		(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$32,884)	
182000	2007 Rate Case		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)	
182000	2010 Rate Case		0	0	0	0	0	0	0	0	0	0	0	0	0	
183280	Customer Service Project		(4,218)	(4,218)	(4,218)	(4,218)	(4,218)	(4,218)	(4,218)	(4,218)	(4,218)	(4,218)	(4,218)	(4,218)	(50,616)	
183281	Financial Service Project		(6,257)	(6,257)	(6,257)	(6,257)	(6,257)	(6,257)	(6,257)	(6,257)	(6,257)	(6,257)	(6,257)	(6,257)	(75,084)	
182000	Asbestos Removal		(3,861)	(3,861)	(3,861)	(3,861)	(3,861)	(3,861)	(3,861)	(3,861)	(3,861)	(3,861)	(3,861)	(3,861)	(46,330)	
182000	Pension Actuarial Study		0	0	0	50,000	0	10,000	0	0	0	0	4,613	0	(0)	
183000	Intentionally Left Blank													0	0	
186401	Intentionally Left Blank													0	0	
	Total		(27,076)	(27,076)	(27,076)	22,924	(27,076)	(17,076)	(27,076)	(27,076)	(27,076)	(27,076)	(22,463)	(27,076)	(260,301)	
	BALANCE	903,494	876,418	849,342	822,265	845,189	818,113	801,037	773,961	746,885	719,808	692,732	670,269	643,193	10,162,706	781,747
2010																
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	13 Month Average
186401	Tank Painting		(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$32,884)	
182000	2007 Rate Case		(10,000)	(10,000)	(10,000)	0	0	0	0	0	0	0	0	0	(30,000)	
182000	Intentionally Left Blank		0	0	0	0	0	0	0	0	0	0	0	0	0	
183280	Customer Service Project		(4,218)	(4,218)	(4,218)	(6,414)	0	0	0	0	0	0	0	0	(19,068)	
183281	Financial Service Project		(6,257)	(6,257)	(6,257)	(6,260)	0	0	0	0	0	0	0	0	(25,031)	
182000	Asbestos Removal		(3,861)	(3,861)	(3,861)	0	0	0	0	0	0	0	0	0	(11,583)	
182000	Pension Actuarial Study		0	0	18,000	18,000	0	0	0	0	0	0	0	0	0	
183000	Intentionally Left Blank													0	0	
186401	Intentionally Left Blank													0	0	
	Total		(27,076)	(27,076)	(9,076)	2,586	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(82,566)	
	BALANCE	643,193	616,117	589,040	579,964	582,550	579,810	577,069	574,329	571,589	568,848	566,108	563,368	560,627	7,572,611	582,509
2011																
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	13 Month Average
186401	Tank Painting		(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$32,884)	
182000	Intentionally Left Blank		0	0	0	0	0	0	0	0	0	0	0	0	0	
182000	2010 Rate Case		0	0	0	(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(175,000)	
183280	Intentionally Left Blank		0	0	0	0	0	0	0	0	0	0	0	0	0	
183281	Intentionally Left Blank		0	0	0	0	0	0	0	0	0	0	0	0	0	
182000	Asbestos Removal		0	0	0	0	0	0	0	0	0	0	0	0	0	
182000	Pension Actuarial Study		0	0	0	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(72,333)	
183000	Intentionally Left Blank		0	0	0	0	0	0	0	0	0	0	0	0	0	
186401	Intentionally Left Blank		0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total		(2,740)	(2,740)	(2,740)	(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(280,217)	
	BALANCE	560,627	557,887	555,147	552,406	522,184	491,963	461,741	431,519	401,297	371,075	340,854	310,632	280,410	5,837,741	449,057
2012																
A/C's	DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	13 Month Average
186401	Tank Painting		(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$32,884)	
182000	Intentionally Left Blank		0	0	0	0	0	0	0	0	0	0	0	0	0	
182000	2010 Rate Case		(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(19,444)	(233,333)	
183280	Intentionally Left Blank		0	0	0	0	0	0	0	0	0	0	0	0	0	
183281	Intentionally Left Blank		0	0	0	0	0	0	0	0	0	0	0	0	0	
182000	Asbestos Removal		0	0	0	0	0	0	0	0	0	0	0	0	0	
182000	Pension Actuarial Study		(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(96,444)	
183000	Intentionally Left Blank		0	0	0	0	0	0	0	0	0	0	0	0	0	
186401	Intentionally Left Blank		0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total		(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(30,222)	(362,662)	
	BALANCE	552,406	522,184	491,963	461,741	431,519	401,297	371,075	340,854	310,632	280,410	250,188	219,966	189,744	4,823,979	371,075

LONG ISLAND AMERICAN WATER										
DEFERRED DEBIT - Expenses & Activity										
Prepared for 2011 Rate Case										
										Exhibit 12
										Tab 31
Deferred Debit - Amortization										
P/F Deferred Rate Proceeding --Total Cost										
Item	Description	Subledger	Amortization Period		Total	Monthly Amt.	Remain Bal.	Remain Mos.	JR #	Notes
Approved	2007 Rate Case	DD380002	4/1/2008	3/31/2011	\$360,000	\$10,000	\$190,000	2	40	\$360,000 total cost allowed in rate case.3 Year Amortization
Approved	Asbestos Removal Fees	DD380005	4/1/2008	3/31/2011	138,990	3,861	73,356	1	40	\$180,000 total allowed in rate case. 3 Year Amortization.
Requested	2011 Rate Case		4/1/2012	3/31/2015	\$700,000	\$19,444	\$500,000	36		
Requested	LI Pension/Opeb Audit		4/1/2012	3/31/2015	289,333	8,037	253,333	36		3 Year Amortization.
						0				
P/F Deferred Tank Painting Expense--Total Cost										
Approved	Tank Painting-2004 Rate Case		4/1/2005	3/31/2020	\$493,261	\$2,740	\$348,023	127	900	15 Year Amortization.

**LONG ISLAND AMERICAN WATER  
CONSTRUCTION WORK IN PROGRESS  
Prepared for 2011 Rate Case**

**Exhibit 12  
Tab 31**

	TOTAL CWIP-A/C 107 BALANCE		SUB TOTALS FOR NON-INTEREST BEARING CWIP		SUB TOTALS FOR INTEREST BEARING CWIP	
		BALANCE		BALANCE		BALANCE
DEC'09		\$3,055,445		\$273,784		\$2,781,661
JAN' 10		3,130,032		238,597		2,891,435
FEB' 10		4,226,396		241,316		3,985,080
MAR' 10		5,138,414		306,953		4,831,462
APR' 10		6,687,976		340,107		6,347,868
MAY' 10		8,231,374		445,618		7,785,756
JUN' 10		8,234,844		161,872		8,072,972
JUL' 10		8,952,125		110,404		8,841,721
AUG' 10		9,583,782		193,341		9,390,442
SEPT' 10		9,343,986		159,493		9,184,493
OCT' 10		10,119,541		269,049		9,850,491
NOV' 10		10,535,798		391,809		10,143,989
DEC' 10		10,150,777		280,843		9,869,934
TOTAL						
13 MO. AVG.-2010		\$7,491,576		\$262,553		\$7,229,023
13 MO. AVG.-2011		7,491,576		262,553		7,229,023
13 MO. AVG.-2012		7,491,576		262,553		7,229,023
13 MO. AVG.-2013		7,491,576		262,553		7,229,023

LONG ISLAND AMERICAN WATER  
DEFERRED INCOME TAXES - BALANCES  
Prepared for 2011 Rate Case

Exhibit 12  
Tab 31

A/C's	DESCRIPTION	2010												Total	13 Month Average	
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov			Dec
283	Def FIT	\$15,435,330	\$15,324,496	\$15,424,272	\$15,164,746	\$15,540,819	\$15,586,339	\$15,820,207	\$15,636,925	\$15,771,836	\$18,193,421	\$18,134,214	\$18,199,215	\$16,885,061	\$211,116,881	16,239,760
283	Def FIT AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
283	Def SIT	1,557,759	1,526,633	1,552,240	1,754,113	1,730,475	1,741,396	1,811,611	1,766,810	1,804,850	2,004,108	1,990,893	1,910,117	1,578,006	22,729,010	1,748,385
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	BALANCE	\$16,993,089	\$16,851,129	\$16,976,512	\$16,918,859	\$17,271,294	\$17,327,735	\$17,631,818	\$17,403,735	\$17,576,685	\$20,197,529	\$20,125,107	\$20,109,333	\$18,463,067	\$233,845,891	\$17,988,145

  

A/C's	DESCRIPTION	2011												Total	13 Month Average	
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov			Dec
283	Def FIT	\$16,885,061	\$16,867,977	\$16,850,893	\$16,833,810	\$16,816,726	\$16,799,642	\$16,782,559	\$16,765,475	\$16,748,391	\$16,731,308	\$16,714,224	\$16,697,140	\$16,680,057	\$218,173,262	16,782,559
283	Def FIT AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
283	Def SIT	1,578,006	1,575,150	1,572,294	1,569,438	1,566,582	1,563,726	1,560,870	1,558,015	1,555,159	1,552,303	1,549,447	1,546,591	1,543,735	20,291,316	1,560,870
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	BALANCE	\$18,463,067	\$18,443,127	\$18,423,188	\$18,403,248	\$18,383,308	\$18,363,369	\$18,343,429	\$18,323,490	\$18,303,550	\$18,283,610	\$18,263,671	\$18,243,731	\$18,223,791	\$238,464,579	\$18,343,429

  

A/C's	DESCRIPTION	2012												Total	13 Month Average	
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov			Dec
283	Def FIT	\$16,680,057	\$16,851,648	\$17,023,240	\$17,194,831	\$17,366,423	\$17,538,014	\$17,709,606	\$17,881,197	\$18,052,789	\$18,224,380	\$18,395,972	\$18,567,563	\$18,739,154	\$230,224,872	17,709,606
283	Def FIT AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
283	Def SIT	1,543,735	1,541,131	1,538,528	1,535,924	1,533,321	1,530,717	1,528,114	1,525,510	1,522,907	1,520,303	1,517,700	1,515,097	1,512,493	19,865,481	1,528,114
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	BALANCE	\$18,223,791	\$18,392,779	\$18,561,767	\$18,730,755	\$18,899,743	\$19,068,731	\$19,237,719	\$19,406,707	\$19,575,695	\$19,744,683	\$19,913,671	\$20,082,660	\$20,251,648	\$250,090,353	\$19,237,719

  

A/C's	DESCRIPTION	2012										2013			Total	13 Month Average
		Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar		
283	Def FIT	\$17,194,831	\$17,366,423	\$17,538,014	\$17,709,606	\$17,881,197	\$18,052,789	\$18,224,380	\$18,395,972	\$18,567,563	\$18,739,154	\$18,730,193	\$18,721,231	\$18,712,270	\$235,833,621	18,141,048
283	Def FIT AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
283	Def SIT	1,535,924	1,533,321	1,530,717	1,528,114	1,525,510	1,522,907	1,520,303	1,517,700	1,515,097	1,512,493	1,499,594	1,486,694	1,473,795	19,702,169	1,515,551
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	BALANCE	\$18,730,755	\$18,899,743	\$19,068,731	\$19,237,719	\$19,406,707	\$19,575,695	\$19,744,683	\$19,913,671	\$20,082,660	\$20,251,648	\$20,229,786	\$20,207,925	\$20,186,064	\$255,535,790	\$19,656,599

LONG ISLAND AMERICAN WATER  
DEFERRED INCOME TAXES - ACTIVITY

Exhibit 12  
Tab 31

A/C's	DESCRIPTION	2010												13 Month Average		
		2009 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov		Dec	Total
283	Def FIT		(\$110,834)	\$99,776	(\$259,526)	\$376,073	\$45,520	\$233,868	(\$183,282)	\$134,911	\$2,421,585	(\$59,207)	\$65,001	(\$1,314,155)	\$1,449,731	
283	Def FIT AMT		0	0	0	0	0	0	0	0	0	0	0	0	0	
283	Def SIT		(31,126)	25,607	201,873	(23,638)	10,921	70,215	(44,802)	38,040	199,258	(13,215)	(80,775)	(332,111)	20,247	
	Total		(141,960)	125,383	(57,653)	352,435	56,442	304,083	(228,083)	172,951	2,620,844	(72,423)	(15,774)	(1,646,266)	1,469,978	
	BALANCE	\$16,993,089	\$16,851,129	\$16,976,512	\$16,918,859	\$17,271,294	\$17,327,735	\$17,631,818	\$17,403,735	\$17,576,685	\$20,197,529	\$20,125,107	\$20,109,333	\$18,463,067	\$233,845,891	\$17,988,145

  

A/C's	DESCRIPTION	2011												13 Month Average		
		2010 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov		Dec	Total
283	Def FIT		(\$17,084)	(\$17,084)	(\$17,084)	(\$17,084)	(\$17,084)	(\$17,084)	(\$17,084)	(\$17,084)	(\$17,084)	(\$17,084)	(\$17,084)	(\$17,084)	(\$205,004)	
283	Def FIT AMT		0	0	0	0	0	0	0	0	0	0	0	0	0	
283	Def SIT		(2,856)	(2,856)	(2,856)	(2,856)	(2,856)	(2,856)	(2,856)	(2,856)	(2,856)	(2,856)	(2,856)	(2,856)	(34,271)	
	Total		(19,940)	(19,940)	(19,940)	(19,940)	(19,940)	(19,940)	(19,940)	(19,940)	(19,940)	(19,940)	(19,940)	(19,940)	(239,275)	
	BALANCE	\$18,463,067	\$18,443,127	\$18,423,188	\$18,403,248	\$18,383,308	\$18,363,369	\$18,343,429	\$18,323,490	\$18,303,550	\$18,283,610	\$18,263,671	\$18,243,731	\$18,223,791	\$238,464,579	\$18,343,429

  

A/C's	DESCRIPTION	2012												13 Month Average		
		2011 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov		Dec	Total
283	Def FIT		\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	\$2,059,098	
283	Def FIT AMT		0	0	0	0	0	0	0	0	0	0	0	0	0	
283	Def SIT		(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(31,242)	
	Total		168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	2,027,856	
	BALANCE	\$18,223,791	\$18,392,779	\$18,561,767	\$18,730,755	\$18,899,743	\$19,068,731	\$19,237,719	\$19,406,707	\$19,575,695	\$19,744,683	\$19,913,671	\$20,082,660	\$20,251,648	\$250,090,353	\$19,237,719

  

A/C's	DESCRIPTION	2012						2013						13 Month Average		
		Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb		Mar	Total
283	Def FIT		\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	\$171,591	(\$8,962)	(\$8,962)	(\$8,962)	\$1,517,438	
283	Def FIT AMT		0	0	0	0	0	0	0	0	0	0	0	0	0	
283	Def SIT		(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(2,603)	(12,900)	(12,900)	(12,900)	(62,130)	
	Total		168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	(21,861)	(21,861)	(21,861)	1,455,309	
	BALANCE	\$18,730,755	\$18,899,743	\$19,068,731	\$19,237,719	\$19,406,707	\$19,575,695	\$19,744,683	\$19,913,671	\$20,082,660	\$20,251,648	\$20,229,786	\$20,207,925	\$20,186,064	\$255,535,790	\$19,656,599

**LONG ISLAND AMERICAN WATER**  
**ADIT Balances @ 2010**  
**Prepared for 2011 Rate Case**

	2009	2010												13 month total	13 month average	
	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
<b>FEDERAL</b>																
As Recorded: Deferred Tax Liability-FIT	\$20,808,111	\$20,598,174	\$20,676,752	\$20,495,193	\$20,875,214	\$21,171,166	\$21,465,693	\$20,879,826	\$21,022,812	\$23,229,848	\$23,105,548	\$22,957,757	\$21,658,926	\$278,945,018	\$21,457,309	
Less: FAS 109 Balances (see details below)	(5,780,211)	(5,765,098)	(5,751,842)	(5,740,005)	(5,730,270)	(5,724,617)	(5,720,853)	(5,718,220)	(5,716,426)	(5,714,488)	(5,714,669)	(5,715,644)	(5,716,599)	(74,508,943)	(5,731,457)	
Less: Temp. Difference-Tank Painting	(104,711)	(103,860)	(103,008)	(102,157)	(101,306)	(100,454)	(99,603)	(98,752)	(97,901)	(97,049)	(96,198)	(95,347)	(94,495)	(1,294,841)	(99,603)	
Less: Temp. Difference-2007 Rate Expense	(46,599)	(43,492)	(40,386)	(37,279)	(34,172)	(31,066)	(27,959)	(24,853)	(21,746)	(18,639)	(15,533)	(12,426)	(9,320)	(363,470)	(27,959)	
Less: Temp. Difference-Asbestos Removal	(17,991)	(16,792)	(15,592)	(14,393)	(13,194)	(11,994)	(10,795)	(9,595)	(8,396)	(7,197)	(5,997)	(4,798)	(3,598)	(140,332)	(10,795)	
Exclude: Non-Rate Base-Accum Deferred IT	88,172	87,783	87,395	87,007	86,618	86,230	85,842	85,453	85,065	84,677	84,288	83,900	83,512	1,115,942	85,842	
Exclude: Non-Rate Base- Revenue Adj. Clau	(948,093)	(908,762)	(944,108)	(1,080,280)	(1,147,109)	(1,454,404)	(1,571,644)	(1,223,189)	(1,284,289)	(1,123,605)	(1,108,507)	(938,690)	(1,006,168)	(14,738,847)	(1,133,757)	
Exclude: Non-Rate Base-Property Tax Claus	183,288	224,121	265,038	306,044	352,975	400,003	446,096	492,285	538,568	584,946	631,420	664,418	708,352	5,797,553	445,966	
Exclude: Non-Rate Base- Pension/Opeb	1,253,365	1,252,421	1,250,023	1,250,616	1,252,062	1,251,476	1,253,431	1,253,969	1,254,150	1,254,928	1,253,861	1,260,046	1,264,451	16,304,800	1,254,215	
Total Balance Deferred Tax Liability-FIT	\$15,435,330	\$15,324,496	\$15,424,272	\$15,164,746	\$15,540,819	\$15,586,339	\$15,820,207	\$15,636,925	\$15,771,836	\$18,193,421	\$18,134,214	\$18,199,215	\$16,885,061	\$211,116,881	\$16,239,760	

<b>STATE</b>																
As Recorded: Deferred Tax Liability-SIT	\$1,477,504	\$1,420,851	\$1,442,056	\$1,666,681	\$1,644,649	\$1,724,515	\$1,810,431	\$1,652,329	\$1,690,915	\$1,828,916	\$1,795,372	\$1,653,018	\$1,322,703	\$21,129,940	\$1,625,380	
Less: FAS 109 Balances (see details below)	(32,928)	(30,733)	(28,538)	(26,342)	(24,147)	(21,952)	(19,757)	(17,562)	(15,367)	(13,171)	(10,976)	(8,781)	(6,586)	(256,840)	(19,757)	
Less: Temp. Difference-Tank Painting	(29,088)	(28,852)	(28,615)	(28,379)	(28,142)	(27,906)	(27,670)	(27,433)	(27,197)	(26,960)	(26,724)	(26,487)	(26,251)	(359,704)	(27,670)	
Less: Temp. Difference-2007 Rate Expense	(12,945)	(12,082)	(11,219)	(10,356)	(9,493)	(8,630)	(7,767)	(6,904)	(6,041)	(5,178)	(4,315)	(3,452)	(2,589)	(100,971)	(7,767)	
Less: Temp. Difference-Asbestos Removal	(4,998)	(4,665)	(4,332)	(3,998)	(3,665)	(3,332)	(3,000)	(2,666)	(2,332)	(1,999)	(1,666)	(1,333)	(1,000)	(38,984)	(2,999)	
Exclude: Non-Rate Base-Accum Deferred IT	24,494	24,386	24,278	24,170	24,062	23,954	23,847	23,739	23,631	23,523	23,415	23,307	23,199	310,006	23,847	
Exclude: Non-Rate Base- Revenue Adj. Clau	(263,378)	(252,452)	(262,271)	(300,099)	(318,664)	(404,030)	(436,599)	(339,799)	(356,772)	(312,135)	(307,940)	(260,766)	(279,511)	(4,094,414)	(314,955)	
Exclude: Non-Rate Base-Property Tax Claus	50,917	62,260	73,627	85,018	98,056	111,120	123,924	136,755	149,613	162,497	175,407	184,574	196,778	1,610,546	123,888	
Exclude: Non-Rate Base- Pension/Opeb	348,182	347,919	347,253	347,418	347,820	347,657	348,200	348,350	348,400	348,616	348,319	350,038	351,261	4,529,432	348,418	
Total Balance Deferred Tax Liability-SIT	\$1,557,759	\$1,526,633	\$1,552,240	\$1,754,113	\$1,730,475	\$1,741,396	\$1,811,611	\$1,766,810	\$1,804,850	\$2,004,108	\$1,990,893	\$1,910,117	\$1,578,006	\$22,729,010	\$1,748,385	

<b>Activity</b>																
federal adit	15,435,330	(110,834)	99,776	(259,526)	376,073	45,520	233,868	(183,282)	134,911	2,421,585	(59,207)	65,001	(1,314,155)			
federal adit - amt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
state adit	1,557,759	(31,126)	25,607	201,873	(23,638)	10,921	70,215	(44,802)	38,040	199,258	(13,215)	(80,775)	(332,111)			

<b>INPUT AND CALCULATIONS</b>																
<b>federal</b>																
253301 Def FIT-Flow Through Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
253301 Def FIT-Normalized Property(cr)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
253301 Def FIT-Other(cr)	20,808,111	20,598,174	20,676,752	20,495,193	20,875,214	21,171,166	21,465,693	20,879,826	21,022,812	23,229,848	23,105,548	22,957,757	21,658,926	278,945,018	21,457,309	
subtotal	20,808,111	20,598,174	20,676,752	20,495,193	20,875,214	21,171,166	21,465,693	20,879,826	21,022,812	23,229,848	23,105,548	22,957,757	21,658,926	278,945,018	21,457,309	

<b>state</b>																
253701 Def SIT-Other(cr)	1,477,504	1,420,851	1,442,056	1,666,681	1,644,649	1,724,515	1,810,431	1,652,329	1,690,915	1,828,916	1,795,372	1,653,018	1,322,703	21,129,940	1,625,380	
total ADIT	22,285,615	22,019,025	22,118,807	22,161,874	22,519,863	22,895,681	23,276,124	22,532,155	22,713,727	25,058,764	24,900,921	24,610,774	22,981,629	300,074,958	23,082,689	

<b>fas 109 adj</b>																
186030 Reg Asset-Afudc Equity CWIP(dr)	78,536	38,533	45,550	53,985	64,521	78,221	94,545	112,000	130,294	148,443	168,713	189,776	210,818	1,413,935	108,764	
186035 Reg Asset-Afudc Equity Plant(dr)	440,029	485,190	485,190	485,190	485,190	485,190	485,190	485,190	485,190	485,190	485,190	485,190	485,190	6,262,310	481,716	
186040 Reg Asset-Plant Flow Through Diff	5,726,940	5,706,343	5,685,745	5,665,148	5,644,551	5,623,953	5,603,356	5,582,759	5,562,161	5,541,564	5,520,967	5,500,370	5,479,772	72,843,630	5,603,356	
186055 Reg Asset-Accum Amortization(cr)	(32,256)	(33,317)	(34,378)	(35,439)	(36,501)	(37,562)	(38,623)	(39,684)	(40,745)	(41,806)	(42,867)	(43,928)	(44,989)	(460,500)	(37,661)	
256212 Reg Liab-Exc Def Depr FIT(cr)	(433,039)	(431,652)	(430,265)	(428,878)	(427,492)	(426,105)	(424,718)	(423,331)	(421,945)	(420,558)	(419,171)	(417,784)	(416,398)	(5,521,334)	(424,718)	
fas 109 totals	5,780,211	5,765,098	5,751,842	5,740,005	5,730,270	5,724,617	5,720,853	5,718,220	5,716,426	5,714,488	5,714,669	5,715,644	5,716,599	74,508,943	5,731,457	
<b>fas 109 adj-State</b>																
256232 Reg Liab-Exc Def Depr SIT(cr)	(32,928)	(30,733)	(28,538)	(26,342)	(24,147)	(21,952)	(19,757)	(17,562)	(15,367)	(13,171)	(10,976)	(8,781)	(6,586)	(256,840)	(19,757)	

LONG ISLAND AMERICAN WATER  
ADIT Balances @ 2010  
Prepared for 2011 Rate Case

	2009	2010												13 month total	13 month average
	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
<b>Tank Painting Adjustment</b>	\$337,062	\$334,322	\$331,581	\$328,841	\$326,101	\$323,360	\$320,620	\$317,880	\$315,139	\$312,399	\$309,659	\$306,918	\$304,178	\$4,168,060	\$320,620
sit @ 8.63%	29,088	28,852	28,615	28,379	28,142	27,906	27,670	27,433	27,197	26,960	26,724	26,487	26,251	359,704	27,670
fed base	307,974	305,470	302,966	300,462	297,958	295,454	292,950	290,447	287,943	285,439	282,935	280,431	277,927	3,808,356	292,950
fit @ 34%	\$104,711	\$103,860	\$103,008	\$102,157	\$101,306	\$100,454	\$99,603	\$98,752	\$97,901	\$97,049	\$96,198	\$95,347	\$94,495	\$1,294,841	\$99,603
<b>2007 Rate Case Exp Adj</b>	\$150,000	\$140,000	\$130,000	\$120,000	\$110,000	\$100,000	\$90,000	\$80,000	\$70,000	\$60,000	\$50,000	\$40,000	\$30,000	\$1,170,000	\$90,000
sit @ 8.63%	12,945	12,082	11,219	10,356	9,493	8,630	7,767	6,904	6,041	5,178	4,315	3,452	2,589	100,971	7,767
fed base	137,055	127,918	118,781	109,644	100,507	91,370	82,233	73,096	63,959	54,822	45,685	36,548	27,411	1,069,029	82,233
fit @ 34%	\$46,599	\$43,492	\$40,386	\$37,279	\$34,172	\$31,066	\$27,959	\$24,853	\$21,746	\$18,639	\$15,533	\$12,426	\$9,320	\$363,470	\$27,959
<b>Asbestos Removal</b>	\$57,913	\$54,052	\$50,191	\$46,330	\$42,470	\$38,609	\$34,748	\$30,887	\$27,026	\$23,165	\$19,305	\$15,444	\$11,583	\$451,723	\$34,748
sit @ 8.63%	4,998	4,665	4,332	3,998	3,665	3,332	2,999	2,666	2,332	1,999	1,666	1,333	1,000	38,984	2,999
fed base	52,915	49,387	45,860	42,332	38,805	35,277	31,749	28,222	24,694	21,166	17,639	14,111	10,583	412,740	31,749
fit @ 34%	\$17,991	\$16,792	\$15,592	\$14,393	\$13,194	\$11,994	\$10,795	\$9,595	\$8,396	\$7,197	\$5,997	\$4,798	\$3,598	\$140,332	\$10,795



**LONG ISLAND AMERICAN WATER  
PREPAYMENTS - BALANCES  
Prepared for 2011 Rate Case**

Exhibit 12  
Tab 31

A/C's	DESCRIPTION	2009	2010											Total	13 Month Average	
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov			Dec
165100	Prepaid Taxes	\$541,900	\$55,610	\$1,856,444	\$2,137,077	\$874,047	\$382,177	\$1,611,428	\$479,265	\$2,276,905	\$2,495,178	\$1,286,427	\$1,236,186	\$1,250,430	\$15,941,175	\$1,226,244
165200	Prepaid Insurance	8,573	264,390	199,547	330,053	244,653	173,530	88,248	218,537	133,525	48,210	178,465	93,150	7,835	1,980,143	152,319
165300	Prepaid PSC Assessments	32,670	21,780	10,890	44,385	36,987	29,589	22,191	14,793	1,129	51,904	43,253	34,602	25,951	337,454	25,958
165400	Prepaid Audit Fees	734	8,255	2,751	10,089	4,337	5,503	7,051	1,972	3,945	7,849	13,685	8,896	14,732	89,065	6,851
165500	Prepaid Other	38,032	39,202	32,864	48,878	50,681	54,921	54,918	58,831	56,811	50,659	56,969	38,901	39,416	583,051	44,850
	BALANCE	\$621,909	\$389,237	2,102,496	2,570,482	\$1,210,705	\$645,720	\$1,783,836	\$773,398	\$2,472,315	\$2,653,800	\$1,578,799	\$1,411,735	\$1,338,364	\$18,930,888	\$1,456,222

A/C's	DESCRIPTION	13 month Average Balances						
		Test Yr-2010	Escalator	2011	Escalator	2012	Escalator	Rate Year-2013
165100	Prepaid Property/School Taxes	\$1,226,244	0.00%	\$1,226,244	8.13%	\$1,325,912	2.55%	\$1,334,355
165200	Prepaid Insurance	152,319	0.00%	152,319	0.00%	152,319	1.75%	152,319
165300	Prepaid PSC Assessments	25,958	1.59%	27,650	1.59%	22,192	1.59%	22,545
165400	Prepaid Audit Fees	6,851	1.59%	6,960	1.59%	7,071	1.59%	7,099
165500	Prepaid Other	\$44,850	1.59%	\$45,563	1.59%	\$46,287	1.59%	\$46,471
	BALANCE	<u>1,456,222</u>		<u>1,458,736</u>		<u>1,553,781</u>		<u>1,562,789</u>

**LONG ISLAND AMERICAN WATER  
CUSTOMER ADVANCES - BALANCES  
Prepared for 2011 Rate Case**

**Exhibit 12  
Tab 31**

A/C's	DESCRIPTION	2009	2010												13 Month Average	A/C's	
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec			Total
252120	CA-Non Taxable Extensions	\$363,111	\$363,111	\$363,111	\$363,111	\$284,140	\$164,140	\$164,140	\$164,140	\$164,140	\$164,140	\$164,140	\$164,140	\$164,140	\$164,140	\$3,049,704	252&271120
252160	CA-Non Taxable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252&271160
	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	252xxx
	<b>BALANCE</b>	<b>\$363,111</b>	<b>\$363,111</b>	<b>\$363,111</b>	<b>\$363,111</b>	<b>\$284,140</b>	<b>\$164,140</b>	<b>\$164,140</b>	<b>\$164,140</b>	<b>\$164,140</b>	<b>\$164,140</b>	<b>\$164,140</b>	<b>\$164,140</b>	<b>\$164,140</b>	<b>\$164,140</b>	<b>\$3,049,704</b>	<b>\$234,593</b>

A/C's	DESCRIPTION	2010	2011												13 Month Average	A/C's	
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec			Total
252120	CA-Non Taxable Extensions	\$164,140	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$949,264	252&271120
252160	CA-Non Taxable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252&271160
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252xxx
	<b>BALANCE</b>	<b>\$164,140</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$949,264</b>	<b>\$73,020</b>

A/C's	DESCRIPTION	2011	2012												13 Month Average	A/C's	
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec			Total
252120	CA-Non Taxable Extensions	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$850,551	252&271120
252160	CA-Non Taxable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252&271160
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252xxx
	<b>BALANCE</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$850,551</b>	<b>\$65,427</b>

A/C's	DESCRIPTION	2012												2013			13 Month Average	A/C's
		Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total			
252120	CA-Non Taxable Extensions	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$850,551	252&271120
252160	CA-Non Taxable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252&271160
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252xxx
	<b>BALANCE</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$65,427</b>	<b>\$850,551</b>	<b>\$65,427</b>

LONG ISLAND AMERICAN WATER  
CUSTOMER ADVANCES - ACTIVITY

Exhibit 12  
Tab 31

A/C's	DESCRIPTION	2009	2010												13 Month Average	A/C's	
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec			Total
252120	CA-Non Taxable Extensions	\$363,111	\$0	\$0	\$0	(\$78,971)	(\$120,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$198,971)	252&271120
252160	CA-Non Taxable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252&271160
	Other														0	252xxx	
	Total		\$0	\$0	\$0	(\$78,971)	(\$120,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$198,971)		
	BALANCE	\$363,111	\$363,111	\$363,111	\$363,111	\$284,140	\$164,140	\$164,140	\$164,140	\$164,140	\$164,140	\$164,140	\$164,140	\$164,140	\$3,049,704	\$234,593	

A/C's	DESCRIPTION	2010	2011												13 Month Average	A/C's	
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec			Total
252120	CA-Non Taxable Extensions		(\$98,713)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$98,713)	252&271120
252160	CA-Non Taxable Other															0	252&271160
	Other															0	252xxx
	Total		(\$98,713)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$98,713)		
	BALANCE	\$164,140	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$949,264	\$73,020	

A/C's	DESCRIPTION	2011	2012												13 Month Average	A/C's	
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec			Total
252120	CA-Non Taxable Extensions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	252&271120
252160	CA-Non Taxable Other															0	252&271160
	Other															0	252xxx
	Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	BALANCE	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$65,427	\$850,551	\$65,427	

A/C's	DESCRIPTION	2012												2013			13 Month Average	A/C's
		Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total			
252120	CA-Non Taxable Extensions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	252&271120
252160	CA-Non Taxable Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252&271160
	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252xxx
	Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	BALANCE	65,427	65,427	65,427	65,427	65,427	65,427	65,427	65,427	65,427	65,427	65,427	65,427	65,427	65,427	850,551	65,427	

**LONG ISLAND AMERICAN WATER  
DEFERRED ITC - BALANCES  
Prepared for 2011 Rate Case**

**Exhibit 12  
Tab 31**

A/C's	DESCRIPTION	2009	2010											13 Month Average		
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov		Dec	Total
255101	Unamortized ITC - 3%	\$283,822	\$282,572	\$281,322	\$280,072	\$278,822	\$277,572	\$276,322	\$275,072	\$273,822	\$272,572	\$271,322	\$270,072	\$268,822	\$3,592,186	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>BALANCE</b>	<b>\$283,822</b>	<b>\$282,572</b>	<b>\$281,322</b>	<b>\$280,072</b>	<b>\$278,822</b>	<b>\$277,572</b>	<b>\$276,322</b>	<b>\$275,072</b>	<b>\$273,822</b>	<b>\$272,572</b>	<b>\$271,322</b>	<b>\$270,072</b>	<b>\$268,822</b>	<b>\$3,592,186</b>	<b>\$276,322</b>

A/C's	DESCRIPTION	2010	2011											13 Month Average		
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov		Dec	Total
255101	Unamortized ITC - 3%	\$268,822	\$267,572	\$266,322	\$265,072	\$263,822	\$262,572	\$261,322	\$260,072	\$258,822	\$257,572	\$256,322	\$255,072	\$253,822	\$3,397,186	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>BALANCE</b>	<b>\$268,822</b>	<b>\$267,572</b>	<b>\$266,322</b>	<b>\$265,072</b>	<b>\$263,822</b>	<b>\$262,572</b>	<b>\$261,322</b>	<b>\$260,072</b>	<b>\$258,822</b>	<b>\$257,572</b>	<b>\$256,322</b>	<b>\$255,072</b>	<b>\$253,822</b>	<b>\$3,397,186</b>	<b>\$261,322</b>

A/C's	DESCRIPTION	2011	2012											13 Month Average		
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov		Dec	Total
255101	Unamortized ITC - 3%	\$253,822	\$252,572	\$251,322	\$250,072	\$248,822	\$247,572	\$246,322	\$245,072	\$243,822	\$242,572	\$241,322	\$240,072	\$238,822	\$3,202,186	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>BALANCE</b>	<b>\$253,822</b>	<b>\$252,572</b>	<b>\$251,322</b>	<b>\$250,072</b>	<b>\$248,822</b>	<b>\$247,572</b>	<b>\$246,322</b>	<b>\$245,072</b>	<b>\$243,822</b>	<b>\$242,572</b>	<b>\$241,322</b>	<b>\$240,072</b>	<b>\$238,822</b>	<b>\$3,202,186</b>	<b>\$246,322</b>

A/C's	DESCRIPTION	2012										2013			13 Month Average	
		Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar		Total
255101	Unamortized ITC - 3%	\$250,072	\$248,822	\$247,572	\$246,322	\$245,072	\$243,822	\$242,572	\$241,322	\$240,072	\$238,822	\$237,572	\$236,322	\$235,072	\$3,153,436	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>BALANCE</b>	<b>\$250,072</b>	<b>\$248,822</b>	<b>\$247,572</b>	<b>\$246,322</b>	<b>\$245,072</b>	<b>\$243,822</b>	<b>\$242,572</b>	<b>\$241,322</b>	<b>\$240,072</b>	<b>\$238,822</b>	<b>\$237,572</b>	<b>\$236,322</b>	<b>\$235,072</b>	<b>\$3,153,436</b>	<b>\$242,572</b>

LONG ISLAND AMERICAN WATER  
DEFERRED ITC - ACTIVITY

Exhibit 12  
Tab 31

A/C's	DESCRIPTION	2009	2010											13 Month Average		
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov		Dec	Total
255101	Unamortized ITC - 3%	\$283,822	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$15,000)
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(15,000)	
BALANCE		\$283,822	\$282,572	\$281,322	\$280,072	\$278,822	\$277,572	\$276,322	\$275,072	\$273,822	\$272,572	\$271,322	\$270,072	\$268,822	\$3,592,186	\$276,322

A/C's	DESCRIPTION	2010	2011											13 Month Average		
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov		Dec	Total
255101	Unamortized ITC - 3%		(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$15,000)
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(15,000)	
BALANCE		\$268,822	\$267,572	\$266,322	\$265,072	\$263,822	\$262,572	\$261,322	\$260,072	\$258,822	\$257,572	\$256,322	\$255,072	\$253,822	\$3,397,186	\$261,322

A/C's	DESCRIPTION	2011	2012											13 Month Average		
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov		Dec	Total
255101	Unamortized ITC - 3%		(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$15,000)
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(15,000)	
BALANCE		\$253,822	\$252,572	\$251,322	\$250,072	\$248,822	\$247,572	\$246,322	\$245,072	\$243,822	\$242,572	\$241,322	\$240,072	\$238,822	\$3,202,186	\$246,322

A/C's	DESCRIPTION	2012											2013		13 Month Average	
		Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar		Total
255101	Unamortized ITC - 3%		(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$1,250)	(\$15,000)
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(15,000)	
BALANCE		\$250,072	\$248,822	\$247,572	\$246,322	\$245,072	\$243,822	\$242,572	\$241,322	\$240,072	\$238,822	\$237,572	\$236,322	\$235,072	\$3,153,436	\$242,572

LONG ISLAND AMERICAN WATER  
PLANT HELD FOR FUTURE USE - BALANCES

Exhibit 12  
Tab 31

A/C's	DESCRIPTION	2009	2010												13 Month Average	A/C's		
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec			Total	
103000	105 Plant Held for Future Use	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$1,442,129	\$110,933	103000
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	BALANCE	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$1,442,129	\$110,933	

A/C's	DESCRIPTION	2010	2011												13 Month Average	A/C's		
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec			Total	
103000	105 Plant Held for Future Use	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$1,442,129	\$110,933	103000
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	BALANCE	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$1,442,129	\$110,933	

A/C's	DESCRIPTION	2011	2012												13 Month Average	A/C's		
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec			Total	
103000	105 Plant Held for Future Use	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$1,442,129	\$110,933	103000
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	BALANCE	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$1,442,129	\$110,933	

A/C's	DESCRIPTION	2012												2013			13 Month Average	A/C's	
		Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total				
103000	105 Plant Held for Future Use	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$1,442,129	\$110,933	103000
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	BALANCE	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$1,442,129	\$110,933	

LONG ISLAND AMERICAN WATER  
PLANT HELD FOR FUTURE USE - ACTIVITY

Exhibit 12  
Tab 31

A/C's	DESCRIPTION	2009	2010												13 Month	A/C's			
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total		Average		
103000	105 Plant Held for Future Use	\$110,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	103000
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	BALANCE	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$1,442,129	\$110,933		
A/C's	DESCRIPTION	2010	2011												13 Month	A/C's			
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total		Average		
103000	105 Plant Held for Future Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	103000
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	BALANCE	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$1,442,129	\$110,933		
A/C's	DESCRIPTION	2011	2012												13 Month	A/C's			
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total		Average		
103000	105 Plant Held for Future Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	103000
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	BALANCE	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$1,442,129	\$110,933		
A/C's	DESCRIPTION	2012												2013			13 Month	A/C's	
		Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Average			
103000	105 Plant Held for Future Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	103000
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	BALANCE	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$110,933	\$1,442,129	\$110,933		