Market Cost Comparison of Service Company Charges to Long Island American Water Company

12-Months Ended December 31, 2010

Baryenbruch & Company, LLC

Long Island American Water Company Market Cost Comparison of Service Company Charges 12-Months Ended December 31, 2010

Table of Contents

	Page
I – Introduction Purpose of This Study Study Results	1
 II – Background Overview of American Water Works Service Company Expense Categories Charging and Assignment of Service Company Time and Expenses 	3
III – Service Company Cost Comparison Approach	7
 IV – Question 1 – Reasonableness of Service Company Charges LIAW's Service Company Cost per Customer Comparison Group Cost per Customer 	9
 V – Question 2 – Provision of Services at Lower of Cost or Market Methodology Service Company Hourly Rates Outside Service Provider Hourly Rates Service Company versus Outside Provider Cost Comparison Other Cost Comparisons 	12
 VI – Question 3 – Reasonableness of Customer Accounts Services Costs Background Comparison Group Comparison Approach Long Island American Cost per Customer Electric Utility Group Cost per Customer Summary of Results 	26
 VII – Question 4 – Need for Service Company Services Analysis of Services Governance Practices Associated With Service Company Charges 	35

Purpose of This Study

This study was undertaken to answer four questions concerning the services provided by American Water Works Service Company, Inc. (Service Company) to Long Island American Water Company (LIAW):

- 1. Are the Service Company's charges to LIAW during 2010 reasonable?
- 2. Was LIAW charged the lower of cost or market for managerial and professional services provided by the Service Company during 2010?
- 3. Were 2010 costs of the Service Company's customer accounts services, including those of the National Call Centers, comparable to those of other utilities?
- 4. Are the services LIAW receives from Service Company necessary?

Study Results

Concerning question 1, the following conclusion was reached:

 The Service Company's 2010 cost per LIAW customer was reasonable compared to cost per customer for electric and combination electric/gas service companies. During 2010, LIAW was charged \$55 per customer for administrative and general (A&G)-related services provided by the Service Company. This compares to an average of \$95 per customer for service companies reporting to the Federal Energy Regulatory Commission (FERC). Only 2 of the 24 comparison group utility service companies filed a FERC Form 60 for 2009 had a lower per customer A&G cost than LIAW's charges from the Service Company.

Concerning question 2, the following conclusions were drawn from this study:

- LIAW was charged the lower of cost or market for managerial and professional services during 2010.
- On average, the hourly rates for outside service providers are 54% higher than the Service Company's hourly rates.
- The managerial and professional services provided by the Service Company are vital and could not be procured externally by LIAW without careful supervision on the part of LIAW. If these services were contracted entirely to outside providers, LIAW would have to add at least one position to manage activities of outside firms. This position would be necessary to ensure the quality and timeliness of services provided.
- If all the managerial and professional services now provided by the Service Company had been outsourced during 2010, LIAW and its ratepayers would have incurred more than \$2,500,000 in additional expenses. This amount includes the higher cost of outside providers and the cost of one LIAW position needed to direct the outsourced work.
- This study's hourly rate comparison actually understates the cost advantages that accrue to LIAW from its use of the Service Company. Outside service providers generally bill for every hour worked. Service Company exempt personnel, on the other hand, charge a maximum of 8 hours per day even when they work more hours. If all overtime hours of Service Company personnel were factored into the hourly rate calculation, the Service

Company would have had an even greater annual dollar advantage than the \$2,500,000 cited above.

- It would be difficult for LIAW to find local service providers with the same specialized water industry expertise as that possessed by the Service Company staff. Service Company personnel spend substantially all their time serving operating water companies. This specialization brings with it a unique knowledge of water utility operations and regulation that is most likely unavailable from local service providers.
- Service Company fees do not include any profit markup. Only its actual cost of service is being recovered from LIAW ratepayers.

Concerning question 3, the following conclusion was reached:

• The cost of the Service Company's customer accounts services, including those provided by the National Call Center, is below the range of the average of the neighboring electric utility comparison group. As will be explained further herein, this group of companies provides a reasonable proxy group for comparison to a regulated utility of the size and scope of the Service Company and LIAW. During 2010, the customer accounts cost for LIAW customers was \$24.96 compared to the 2009 average of \$45.57 for neighboring electric utilities. The highest comparison group per customer cost was \$94.95 and the lowest \$12.90.

Concerning question 4, the following conclusions were drawn:

- The services that the Service Company provides are necessary and would be required even if LIAW were a stand-alone water utility.
- Furthermore, there is no redundancy or overlap in the services provided by the Service Company to LIAW. For all of the services listed in Exhibit 12, there was only one entity primarily responsible for the service.

Overview of American Water Works Service Company

American Water's Service Company exists to provide certain shared services to American Water subsidiaries. It follows a service company model used by many utility holding companies that own multiple regulated utilities. By consolidating executive and professional services into a single service company, utility holding companies are able to realize the following benefits for ratepayers:

- Purchasing Economies Common expenses (e.g., insurance, chemicals, piping) can be procured on a much larger scale thereby providing greater bargaining power for the combined entity compared to individual utility operating companies. A service company facilitates corporate-wide purchasing programs through its procurement and contract administration functions.
- Operating Economies of Scale A service company is able to deliver services more efficiently because workloads can be balanced across more persons and facilities. For instance, American Water's Service Company is able to maintain one principal data center for the entire corporation. This is much more cost-efficient than each operating utility funding their own data center with its large fixed hardware, software and staffing costs.
- Continuity of Service Centralizing service company personnel who perform similar services facilitates job cross-training and sharing of knowledge and expertise. This makes it easier to deal with staff turnover and absences and to sustain high levels of service to operating utilities. An individual operating utility might experience considerable disruption if a key professional left and it was necessary to hire outside to fill the vacancy.
- Maintenance of Corporate-Wide Standards Personnel in American Water's Service Company establish standards for many functions (e.g., engineering designs, operating procedures and maintenance practices). It is easier to ensure these standards are followed by every operating utility because their implementation is overseen by the Service Company.
- Improved Governance American Water's Service Company provides another dimension of management and financial oversight that supplements local operating utility management. The Service Company facilitates standard planning and reporting that help ensure operating utilities meet the requirements of their customers in a cost effective manner.
- Retention of Personnel A service company organization provides operating utility personnel with another career path beyond what may be available on a local level. These opportunities tend to improve employee retention.

American Water follows the model for other utility service companies in another important regard. Its services are provided to affiliate operating utilities, like LIAW, at cost. American Water's Service Company is not a profit-making entity. It assigns only its actual expenses to the American Water subsidiaries it services.

The Service Company provides services to American Water operating companies from the following locations:

- Corporate Office Includes American Water's executive management and personnel from the various corporate support services. American Water's corporate office is located in Voorhees, New Jersey.
- National Call Centers Perform customer service functions, including: customer call
 processing, service order processing, correspondence processing, credit and
 collections. American Water maintains two call centers. One in Alton, Illinois that went
 into operation in 2001 and a second in Pensacola, Florida that went into operation in
 2005. Prior to the establishment of these national call centers, customer service
 functions were performed by employees of LIAW, which incurred the expense on its
 books.
- National Shared Services Center The Shared Services Center, located in Cherry Hill, New Jersey, provides various financial, accounting and treasury functions that had been performed by individual operating companies. This arrangement has improved and streamlined the Company's financial processes and allowed operating companies to focus on providing utility service.
- Divisional Offices Divisional offices provide operating companies with certain support services that can be performed more effectively on a divisional basis because individual operating company/center workloads are not sufficient to warrant a full-time staff for these activities. At the same time, these services require closer proximity to operating companies served so they are not provided by the National Shared Services Center. Examples of divisional office services include rates and revenues, engineering, operations and field resource coordination.
- Belleville Lab The national trace substance laboratory is located in Belleville, Illinois and performs testing for all American Water operating companies.
- Information Technology Service Centers American Water's principal data center, located in Hershey, Pennsylvania, supports the IT infrastructure required to run corporate and operating company business applications and the communications systems. IT personnel rotate, as needed, throughout the divisional offices and operating companies.

Service Company Expense Categories

The Service Company renders a monthly bill to operating companies. Charges are broken down into the following expense categories:

- Labor base pay (salaries) of managerial and professional employees
- Labor-Related Overheads employee benefit costs (payroll taxes, medical coverage, pensions, disability insurance) and other general expenses
- Support wages and salaries of office support personnel, including secretaries, clerical personnel, telephone operators and mail clerks
- Office Expenses office rent, equipment leases, telephone, electric, office supplies, property taxes, office maintenance
- Vouchers/Journal Entries (1) travel expenses incurred by Service Company personnel, (2) other items submitted for reimbursement by employees, including professional association dues, (3) outside service contracts for such things as actuarial

services, and (4) various other expenditures, including data center expenses for software licenses and hardware maintenance.

Service Company expenses are either assigned directly or allocated to operating companies, as shown in the table below.

	Direct		
Expense Category	Charged	Allocated	Comments
Labor	Х	X	Professional personnel working for one or several operating companies
Labor-Related	Х	X	These are primarily employee benefit costs that
Overheads			relate directly to labor
Support		X	Administrative personnel support the professional staff, thus support costs are allocated on the basis of professional labor
Office Expense		X	Are all allocated on the basis of professional labor
Vouchers/Journals	Х	Х	May be either directly in support of one operating company (e.g., an engineer traveling from the Corporate Office to the operating company) or allocated to several operating companies

A direct charge occurs when Service Company work or expenses are incurred in support of only one operating company. Direct charge examples include work in support of an operating company's rate case, engineering design work on an operating company's project and the preparation of an operating company's financial statements.

Service Company expenses are allocated when more than one operating company benefits from the underlying work. Examples include assessments of new Federal water quality regulations, development of the company-wide materials procurement contracts and creation of company-wide engineering design standards.

Charging and Assignment Of Service Company Time and Expenses

Service Company transactions are assigned with the following information so there is a proper accounting and eventual charging to an operating company:

- Operating company
- Formula number
- Work order (where applicable)
- Authorization number (where applicable)

Charges can originate from the following systems:

- Payroll System
- RVI System (outside vendor payments)
- PCard System (credit card payments)
- Internal Purchase Order System
- Journal entries

The Service Company's time reporting process enables labor and support charges to be assigned to the proper operating company. Labor charges are based on the time reported by managerial and professional Service Company employees. Every week, Service Company professional employees complete an electronic time sheet that shows:

- Formula number (this is linked to operating company within American Water's financial system)
- Employee hours worked
- Account number for non-labor charges

At month-end, time report information is processed and direct and allocated professional <u>labor</u> hours tabulated for each operating company. Dollar charges are then calculated using the hourly rate of each Service Company professional employee based upon their base salary (i.e., an employee's hours times his/her hourly rate of pay).

<u>Support</u> (administrative) personnel charge their time to the activity "General Admin." As described in the table on page 4, their labor charges are allocated to operating companies based upon how their office's professional personnel labor charges are assigned. For instance, if 20% of American Water's Eastern Division's professional labor is assigned to LIAW during a month, then 20% of that office's monthly administrative labor charges also are assigned to the operating company.

The <u>overhead</u> cost category is next assigned based on professional and administrative labor costs. Thus, if 20% of the Eastern Division's accumulated professional and support labor is charged to LIAW during the month, then 20% of that month's overhead expenses will be assigned to LIAW.

Each Service Company location's <u>office expenses</u> are allocated to operating companies based on how professional labor charges for that office have been assigned. For instance, if 2% of professional labor from one Service Company office is assigned to LIAW, then 2% of that office's office expenses would be assigned to LIAW. Thus, office expenses are allocated in the very same way as administrative labor.

<u>Vouchers/journal entries</u> may be charged directly or allocated, depending on who benefits from the expenditure. For instance, the cost of a continuing professional education course taken by a professional in a divisional office is allocated to the operating companies served by that office. Travel expenses by that same professional to a rate case proceeding are charged directly to the operating company whose case is being heard.

6

7

During 2010, the Service Company billed LIAW \$4,590,695 in O&M-related charges and \$864,628 in capital-related charges. These total charges of \$5,455,323 were subjected to a market cost comparison.

	12 N	Ionths Ended
	De	ec 30, 2010
Mgmt Fee Expense - O&M	\$	4,590,695
Mgmt Fees - Capital	\$	864,628
Total Testable AWWSC Charges	\$	5,455,323

For purposes of comparing these charges to certain outside benchmarks, Service Company services were placed into two categories:

- Managerial and Professional Services Includes such services as management, accounting, legal, human resources, information technology and engineering.
- Customer Accounts Services Includes customer-related services, such as call center, credit, billing, collection and payment processing.

Total test period Service Company charges break down between management/professional services, customer account services and field resource coordination as follows:

	12 Months Ended					
		December 31, 2010				
		Amount	Hours			
Management and Professional Services	\$	4,407,221	31,982			
Customer Account Services	\$	1,048,102	20,646			
Total Service Company Charges	\$	5,455,323	52,628			

This study's first question—whether Service Company 2010 charges are reasonable—was determined by comparing LIAW's A&G-related Service Company charges per customer to the same charges for utility companies that must file the FERC Form 60 – Annual Report of Service Companies.

The second question—whether Service Company charges during 2010 were at the lower of cost or market—was evaluated by comparing the cost per hour for managerial and professional services provided by Service Company personnel to hourly billing rates that would be charged by outside providers of equivalent services. Service Company costs per hour were based on actual charges to LIAW during 2010. Outside providers' billing rates came from surveys or other information from professionals that could perform the services now provided by the Service Company. The third question—whether Service Company's 2010 customer account services charges, including those of the National Call Center costs, were comparable to other utilities—was addressed by comparing LIAW's customer accounts services expenses to those of neighboring electric utilities. This approach was selected because the costs of outside providers of call center services are not publicly available. However, electric utility customer account services expenses can be obtained from the FERC Form 1. The availability and transparency of FERC data adds to the validity of its use in this comparison.

The fourth question—the necessity of Service Company services—was investigated by defining the services provided to LIAW and determining if these services would be required if LIAW were a stand-alone utility.

LIAW's Service Company Cost per Customer

During 2010, LIAW was charged \$55 per customer by the Service Company for A&G-related services. The calculation of this amount, shown in the table below, starts with total net testable Service Company charges and adjusts for capital and non-A&G functions (engineering, operations and water quality) charges. These adjustments are necessary to develop a per customer cost that is comparable to cost of utility service companies.

	2010 AWWSC				
		Charges			
Total Service Company charges	\$	5,455,323			
Less: Capital charges	\$	(864,628)			
Less: Non-A&G function O&M charges					
Engineering	\$	(5,548)			
Operations	\$	(402,414)			
Water Quality	\$	(144,595)			
Net A&G/O&M-related charges	\$	4,038,138			
LIAW customers		74,007			
LIAW Cost Per Customer	\$	55			

Comparison Group Cost Per Customer

Every centralized service company in a holding company system must file a Form 60 in accordance with the Public Utility Holding Company Act of 2005, Section 1270, Section 390 of the Federal Power Act and 18 C.F.R. paragraph 366.23. This report is designed to collect financial information from service companies that are subject to regulation by the FERC.

For 2009, a Form 60 was filed by service companies that are part of 25 utility holding companies that own utilities providing regulated electric and, in some cases, gas service to retail customers. In order to make a valid comparison of these service companies' costs to those of American Water Works Service Company, it was necessary to isolate expenses that that they have in common. These include A&G-related charges recorded in the following FERC accounts:

901 – Supervision	921 – Office supplies and expenses
903 – Customer records and collection expenses	923 – Outside services employed
905 – Miscellaneous customer accounts expenses	928 – Regulatory commission expenses
907 – Supervision	930.2 – Miscellaneous general expenses
910 – Misc customer service and info expenses	931 – Rents
911 – Supervision	935 – Maintenance of structures and equipment
920 - Administrative and general salaries	

Charges to utility affiliates for the comparison group service companies were obtained from Schedule XVI – Analysis of Charges for Service Associate and Non-Associate Companies (p. 303 to 306) of each entity's FERC Form 60. This schedule shows charges by FERC Account.

Comparison group service company 2009 expenses were also adjusted to remove charges to non-regulated affiliates from the cost pool used to calculate the cost per regulated service customer. This determination was made using information from the FERC Form 60 schedule: Account 457 – Analysis of Billing – Associate Companies.

9

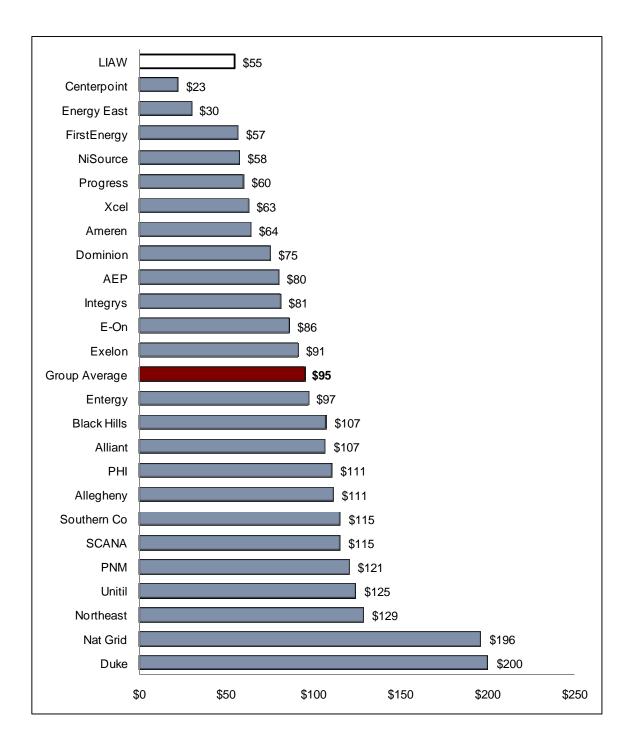
One service company that filed a Form 60 was excluded from the comparison group because its Form 60 contained no data for 2009. That service company, Great Plains Energy Services Incorporated, became inactive in 2009 and had no charges to its regulated utility affiliate. The A&G expenses per regulated utility customer for the other 24 utility companies that filed a Form 60 for 2009 are calculated below.

	2009 Regulated				
	Retail Service	Regulated			
	Company A&G	Retail	Сс	ost per	
Utility Company	Expenses	Customers	Cu	stomer	
AEP	\$418,484,117	5,213,000	\$	80	
Allegheny	\$176,685,245	1,585,700	\$	111	
Alliant	\$149,116,475	1,395,189	\$	107	
Ameren	\$212,036,412	3,300,000	\$	64	
Black Hills	\$81,484,333	759,400	\$	107	
Centerpoint	\$119,304,604	5,300,000	\$	23	
Dominion	\$279,128,940	3,700,000	\$	75	
Duke	\$901,762,388	4,500,000	\$	200	
Energy East	\$89,580,962	2,973,000	\$	30	
Entergy	\$262,596,172	2,700,000	\$	97	
E-On	\$105,893,093	1,226,000	\$	86	
Exelon	\$537,633,122	5,886,000	\$	91	
FirstEnergy	\$255,874,712	4,500,000	\$	57	
Integrys	\$175,423,352	2,157,700	\$	81	
Nat Grid	\$1,314,902,105	6,700,000	\$	196	
NiSource	\$216,480,637	3,750,000	\$	58	
Northeast	\$269,948,801	2,095,000	\$	129	
PHI	\$215,465,623	1,946,000	\$	111	
Progress	\$186,256,921	3,100,000	\$	60	
PNM	\$87,998,259	729,700	\$	121	
SCANA	\$166,555,883	1,445,000	\$	115	
Southern Co	\$508,130,523	4,402,000	\$	115	
Unitil	\$21,115,280	169,600	\$	125	
Xcel	\$333,389,459	5,300,000	\$	63	
Group Total	\$7,085,247,416	74,833,289	\$	95	

Exhibit 1 (page 11) shows LIAW's 2010 Service Company cost per customer of \$55 to be considerably lower than the average of \$95 per customer for the comparison group service companies. Only 2 of 24 comparison group service companies had a lower cost per customer than LIAW. Based on this result, it is possible to conclude that the Service Company's 2010 charges to LIAW were reasonable.

Exhibit PLB-1 Exhibit 1

Long Island American Water Company Comparison of Service Company Annual Costs Per Customer



11

Methodology

The lower-of-cost-or-market comparison is accomplished by comparing the cost per hour for Service Company managerial and professional services to those of outside service providers to whom these duties could be assigned. Based on the nature of the Service Company services it was determined that the following outside providers could perform the categories of services indicated below:

- Management Consultants executive and administrative management, risk management, human resources and communications services
- Attorneys legal services
- Certified Public Accountants accounting, financial and rates and revenues services
- IT Professionals information technology services
- Professional Engineers engineering, operations and water quality services.

The services provided by the Belleville lab are assumed to be transferable to professional engineers for purposes of this cost comparison. This was done for two reasons. First, there is no readily available survey of hourly billing rates for testing services such as those performed by Belleville. Second, Belleville personnel have similar, scientific educational backgrounds as Service Company engineering personnel. Thus, it is valid to compare the hourly rates of Belleville services to those of outside engineering firms.

Service Company's hourly rate were calculated for each of the five outside service provider categories, based on the dollars and hours charged to LIAW during 2010. Hourly billing rates for outside service providers were developed using third party surveys or directly from information furnished by outside providers themselves.

It should be noted that by using the Service Company's hours charged LIAW during 2010, its hourly rates are actually overstated because some Service Company personnel charge a maximum 8 per day even when they work more. Outside service providers generally bill for every hour worked. If all overtime hours of Service Company personnel had been factored into the hourly rate calculation, Service Company hourly rates would have been lower.

The last step in the market cost comparison was to compare the Service Company's average cost per hour to the average cost per hour for outside providers.

Service Company Hourly Rates

Exhibit 2 (page 14) details the assignment of 2010 management and professional Service Company charges by outsider provider category. Exhibit 3 (page 15) shows the same assignment for Service Company management and professional hours charged to LIAW during 2010.

Certain adjustments to these dollar amounts were necessary to calculate Service Company hourly rates that are directly comparable to those of outside providers. Adjustments were made to the following 2010 test period non-labor Service Company charges:

• Contract Services – 2010 Service Company charges to LIAW include expenses associated with the use of outside professional firms to perform certain corporate-wide

V - Question 2 - Provision of Services at the Lower of Cost or Market

services (e.g., legal, financial audit, actuarial services). These professional fees are excluded from the Service Company hourly rate calculation because the related services have effectively been out-sourced already.

- Travel Expenses In general, client-related travel expenses are not recovered by outside service providers through their hourly billing rate. Rather, actual out-of-pocket travel expenses are billed to clients in addition to fees for professional services. Thus, it is appropriate to remove these Service Company charges from the hourly rate calculation.
- Information Technology Infrastructure Expenses Included in 2010 Service Company charges to LIAW are leases, maintenance fees and depreciation related to American Water's enterprise mainframe, server and network infrastructure and corporate business applications. An outside provider that would take over operation of this infrastructure would recover these expenses over and above the labor necessary to operate the data center.

Exhibit 4 (page 16) shows how contract services, travel expenses and computer hardware/software-related Service Company charges are assigned among the five outside provider categories.

Based on the assignment of expenses and hours shown in Exhibits 2 and 3 and the excludable items shown in Exhibit 4, the Service Company's equivalent costs per hour for 2010 are calculated below.

		M	anagement	Cer	tified Public		IT	P	rofessional	
	Attorney	(Consultant	A	ccountant	P	rofessional		Engineer	Total
Total management, professional	\$ 128,600	\$	1,453,755	\$	1,122,849	\$	1,158,727	\$	543,287	\$ 4,407,218
& technical services charges										
Less:										
Contract services	\$ 10,780	\$	272,958	\$	108,025	\$	124,493	\$	(5,892)	\$ 510,364
Travel expenses	\$ 2,277	\$	26,643	\$	14,262	\$	15,045	\$	17,159	\$ 75,386
IT infrastructure expenses	\$ 3,248	\$	430,185	\$	10,674	\$	214,432	\$	21,038	\$ 679,577
Net Service Charges (A)	\$ 112,295	\$	723,969	\$	989,888	\$	804,757	\$	510,982	\$ 3,141,891
Total Hours (B)	511		4,765		13,276		5,480		7,949	31,982
Average Hourly Rate (A / B)	\$ 220	\$	152	\$	75	\$	147	\$	64	

Exhibit 2

Long Island American Water Company Analysis of 2010 Service Company Charges By Location And Function

	12 Months Ended December 31, 2009 Service Company Charges											
				Mar	nagement	Certi	ified Public		IT	Prof	essional	
Location	Function	At	torney	Co	nsultant	Ac	countant	Pro	fessional	En	gineer	Total
Belleville Lab	Water Quality									\$	118,814	\$ 118,814
Call Center	Human Resources			\$	26,036							\$ 26,036
Corporate	Accounting					\$	290,163					\$ 290,163
	Administration			\$	284,643							\$ 284,643
	Audit					\$	36,489					\$ 36,489
	Communications			\$	69,385							\$ 69,385
	Finance			\$	531,407	\$	205,647					\$ 737,054
	Human Resources			\$	213,544							\$ 213,544
	Information Technology							\$	39,529			\$ 39,529
kiten iki en eki kan dela en iki kan dela en i	Legal	\$	77,599									\$ 77,599
	Operations			\$	113,979					\$	384,416	\$ 498,395
	Rates & Revenue					\$	51,353					\$ 51,353
	Risk Management			\$	26,803							\$ 26,803
	Water Quality									\$	1,962	\$ 1,962
Regional Offices	Accounting					\$	12,288					\$ 12,288
	Administration			\$	40,362							\$ 40,362
	Communications			\$	48,202							\$ 48,202
	Engineering									\$	5,761	\$ 5,761
	Finance					\$	79,130					\$ 79,130
	Human Resources			\$	-							\$ -
	Legal	\$	51,001									\$ 51,001
	Operations			\$	4,266					\$	31,863	\$ 36,129
	Risk Management			\$	37,015							\$ 37,015
	Water Quality									\$	471	\$ 471
Information Technology	Information Technology							\$	1,119,198			\$ 1,119,198
Shared Services	Accounting					\$	320,121					\$ 320,121
	Administration			\$	58,113							\$ 58,113
	Finance					\$	1,480					\$ 1,480
	Rates & Revenue					\$	126,178					\$ 126,178
Total Dol	ars Charged	\$	128,600	\$	1,453,755	\$	1,122,849	\$	1,158,727	\$	543,287	\$ 4,407,218

Exhibit 3

Long Island American Water Company Analysis of 2010 Service Company Hours By Location And Function

		12 Months Ended December 31, 2009 Service Company Hours						
			Management	Certified Public	п	Professional		
Location	Function	Attorney	Consultant	Accountant	Professional	Engineer	Total	
Belleville Lab	Water Quality					1,149	1,149	
Call Center	Human Resources		287				287	
Corporate	Accounting			2,536			2,536	
	Administration		518				518	
	Audit			252			252	
	Communications		282				282	
	Finance		505	1,611			2,115	
	Human Resources		1,317				1,317	
	Information Technology				307		307	
	Legal	255					255	
	Operations		263			6,629	6,893	
	Rates & Revenue			277			277	
	Risk Management		163				163	
	Water Quality					-	-	
Regional Offices	Accounting			126			126	
	Administration		-				-	
	Communications		349				349	
	Engineering					-	-	
	Finance			417			417	
	Human Resources		(1)				(1)	
	Legal	256					256	
	Operations		6			170	176	
	Risk Management		821				821	
	Water Quality					-	-	
Information Technology	Information Technology				5,173		5,173	
Shared Services	Accounting			5,879			5,879	
	Administration		255			i	255	
	Finance						-	
	Rates & Revenue			2,179			2,179	
Total Hou	urs Charged	511	4,765	13,276	5,480	7,949	31,982	

Long Island American Water Company 2010 Service Company Charges Excludable From The Hourly Rate Calculation

	Exclusions From Hourly Rate Calculation									
		Contract		Travel		π				
Charges By Function		Services	l	Expenses		HW/SW		Total		
Accounting	\$	86,634	\$	5,630	\$	4,126	\$	96,390		
Administration	\$	21,984	\$	3,604	\$	152,015	\$	177,603		
Audit	\$	4,241	\$	431	\$	710	\$	5,382		
Communications	\$	11,182	\$	5,449	\$	1,346	\$	17,977		
Engineering			\$	(4)	\$	105	\$	101		
Finance	\$	204,857	\$	11,153	\$	272,911	\$	488,921		
Human Resources	\$	38,936	\$	8,166	\$	3,312	\$	50,414		
Information Technology	\$	124,493	\$	15,045	\$	214,432	\$	353,970		
Legal	\$	10,780	\$	2,277	\$	3,248	\$	16,305		
Operations	\$	3,373	\$	18,908	\$	8,705	\$	30,986		
Rates & Revenue	\$	11,928	\$	2,698	\$	1,404	\$	16,030		
Risk Management	\$	986	\$	1,655	\$	1,411	\$	4,052		
Water Quality	\$	(9,030)	\$	370	\$	15,957	\$	7,297		
Total	\$	510,364	\$	75,382	\$	679,682	\$	1,265,428		

Category
Certified Public Accountant
Aanagement Consultant
Certified Public Accountant
Management Consultant
Professional Engineer

Outside Service Provider

Management Consultant Certified Public Accountant Management Consultant IT Professional Attorney Management Consultant, Professional Engineer Certified Public Accountant Management Consultant Professional Engineer

	Exclusions From Hourly Rate Calculation									
	Contract		Travel		IT					
Recap By Outside Provider	Services		Expenses		HW/SW		Total			
Attorney	\$ 10,780	\$	2,277	\$	3,248	\$	16,305			
Management Consultant	\$ 272,958	\$	26,643	\$	430,185	\$	729,786			
Certified Public Accountant	\$ 108,025	\$	14,262	\$	10,674	\$	132,961			
IT Professional	\$ 124,493	\$	15,045	\$	214,432	\$	353,970			
Professional Engineer	\$ (5,892)	\$	17,159	\$	21,038	\$	32,305			
Total	\$ 510,364	\$	75,386	\$	679,577	\$	1,265,327			

Outside Service Provider Hourly Rates

The next step in the cost comparison was to obtain the average billing rates for each outside service provider. The source of this information and the determination of the average rates are described in the paragraphs that follow.

It should be noted that professionals working for three of the five outside provider categories may be licensed to practice by state regulatory bodies. However, not every professional working for these firms is licensed. For instance, among New York certified public accounting firms, only more experienced staff are predominantly CPAs (see table below). Some Service Company employees also have professional licenses. Thus, it is valid to compare the Service Company's hourly rates to those of the outside professional service providers included in this study.

. . . .

	New York
Position	Average
Partners/Owners	94%
Directors (11+ years experience)	87%
Managers (6-10 years experience)	80%
Sr Associates (4-5 years experience)	39%
Associates (1-3 years experience)	13%
New Professionals	0%
Source: AICPA's National PCPS/TSCPAM	anagement

of an Accounting Practice Survey (2010)

Attorneys

The New York State Bar does not survey its members as to their hourly billing rates. As a result, an estimate of New York hourly rates was developed from two surveys conducted by <u>Lawyers</u> <u>Weekly</u> in the states of Michigan and Massachusetts. As presented in Exhibit 5 (page 19), the average rate for each firm in these surveys was adjusted for the cost of living differential between their locations and Lynbrook, New York. The cost of living indices utilized in this analysis were obtained from the Council for Community and Economic Research, a membership organization created in 1961 to develop high quality regional economic data and analytical methods. The Lawyers Weekly surveys included rates in effect at December 31, 2009. Thus, the 2009 average rate was escalated to June 30, 2010—the midpoint of 2010.

Management Consultants

The cost per hour for management consultants was developed from a 2010 survey performed by the Association of Management Consulting Firms—an industry trade organization. The survey includes rates that were in effect during 2009 for firms throughout the United States. Consultants typically do not limit their practice to any one region and must travel to a client's location. Thus, the U.S. national average is appropriate for comparison.

The first step in the calculation, presented in Exhibit 6 (page 20), was to determine an average rate by consultant position level. From these rates, a single weighted average hourly rate was calculated based upon the percent of time that is typically applied to a consulting assignment by each consultant position level. The 2009 average rate was escalated to June 30, 2010—the midpoint of 2010.

Certified Public Accountants

The average hourly rate for New York CPAs was developed from a 2010 survey performed by the American Institute of Certified Public Accountants (AICPA). The New York version of this survey was used to develop hourly rates for member firms in New York.

As shown in Exhibit 7 (page 21), a weighted average hourly rate was developed based on a set of accountant positions and a percent of time that is typically applied to an accounting assignment. This survey includes rate information in effect during 2009. Thus, the data had to be escalated to June 30, 2010—the midpoint of 2010.

Information Technology Professionals

The average hourly rate for information technology consultants and contractors was developed from Baryenbruch & Company, LLC IT industry hourly billing rate data. As shown in Exhibit 8 (page 22), that data was compiled and a weighted average was calculated based on a percent of time that is typically applied to an IT consulting assignment based on Baryenbruch & Company, LLC's experience.

Professional Engineers

The Company provided hourly rate information for outside engineering firms that could have been used by LIAW in 2010. As presented in Exhibit 9 (page 23), an average rate was developed for each engineering position level. Then, using a typical percentage mix of project time by engineering position, a weighted average cost per hour was calculated.

Exhibit 5

Long Island American Water Company Estimated Billing Rates For New York Attorneys Based On Michigan and Massachusetts Attorney Billing Rates

Billing rates during 2009									Cost of		
Billing Rate Range (A)							Living				
			Assoc	iate	Par	tner			Adjust	Adj	usted
Firm	Location	L	_OW	High	Low	High	Ave	erage	(B)	F	Rate
Dickinson Wright	Detroit, Mi	\$	195	\$ 275	\$ 355	\$ 575	\$	350	87%	\$	400
Dykema	Detroit, Mi	\$	185	\$ 425	\$ 295	\$ 615	\$	380	87%	\$	435
Butzel Long	Detroit, Mi	\$	175	\$ 325	\$ 260	\$ 600	\$	340	87%	\$	389
Jaffe Raitt Heuer & Weiss	Southfield, Mi	\$	175	\$ 250	\$ 225	\$ 550	\$	300	87%	\$	343
Brooks Kushman	Southfield, Mi	\$	180	\$ 275	\$ 300	\$ 425	\$	295	87%	\$	338
Kemp, Klein, Umphrey, Edelman	Troy, Mi	\$	145	\$ 260	\$ 200	\$ 350	\$	239	87%	\$	273
Rader, Fishman & Grauer	Bloomfield Hills, Mi	\$	130	\$ 250	\$ 275	\$ 550	\$	301	87%	\$	345
Williams, Williams, Rattner & Plunke	Birmingham, Mi	\$	150	\$ 250	\$ 275	\$ 450	\$	281	87%	\$	322
Abbott, Nicholson, Quilter, Esshaki,	Detroit, Mi	\$	150	\$ 220	\$ 300	\$ 375	\$	261	87%	\$	299
Parmenter O'Toole	Muskegon, Mi				\$ 125	\$ 275	\$	200	79%	\$	254
Lipson, Neilson, Cole, Seltzer & Garin	Bloomfield Hills, Mi	\$	185	\$ 235	\$ 225	\$ 300	\$	236	87%	\$	270
Burns & Levinson	Boston, Ma	\$	210	\$ 350	\$ 375	\$ 525	\$	365	112%	\$	327
Sullivan & Worcester	Boston, Ma	\$	290	\$ 535	\$ 475	\$ 830	\$	533	112%	\$	477
Holland & Knight	Boston, Ma	\$	215	\$ 450	\$ 445	\$ 800	\$	478	112%	\$	428
Seyfarth Shaw	Boston, Ma	\$	327	\$ 327	\$ 511	\$ 511	\$	419	112%	\$	375
Bowditch & Dewey	Worcester, Ma	\$	125	\$ 220	\$ 250	\$ 550	\$	286	112%	\$	256
Prince Lobel	Boston, Ma	\$	195	\$ 325	\$ 325	\$ 525	\$	343	112%	\$	307
Hinckley, Allen & Snyder	Boston, Ma	\$	205	\$ 395	\$ 360	\$ 645	\$	401	112%	\$	359
Mirick O'Connell	Worcester, Ma	\$	220	\$ 220	\$ 350	\$ 350	\$	285	112%	\$	255
Lawson & Weitzen	Boston, Ma	\$	125	\$ 225	\$ 225	\$ 450	\$	256	112%	\$	229
Sunstein Kann Murphy Timbers	Boston, Ma	\$	285	\$ 535	\$ 575	\$ 825	\$	555	112%	\$	497
Keegan Werlin	Boston, Ma	\$	200	\$ 300	\$ 300	\$ 475	\$	319	112%	\$	285
Rich May	Boston, Ma	\$	150	\$ 325	\$ 295	\$ 400	\$	293	112%	\$	262
Anderson Kreiger	Cambridge, Ma	\$	285	\$ 285	\$ 450	\$ 450	\$	368	112%	\$	329
Bernkopf Goodman	Boston, Ma	\$	205	\$ 395	\$ 375	\$ 550	\$	381	112%	\$	341
Tarlow Breed Hart & Rodgers	Boston, Ma	\$	225	\$ 365	\$ 375	\$ 495	\$	365	112%	\$	327
Donoghue Barrett & Singal	Boston, Ma	\$	225	\$ 390	\$ 350	\$ 450	\$	354	112%	\$	317
Cesari and McKenna	Boston, Ma	\$	150	\$ 400	\$ 425	\$ 525	\$	375	112%	\$	336
					Overall	Average	e 20	009 Bil	ling Rate	\$	335
						0			-		
	<u>Escala</u>	tion	to Tes	t Period	Midpoir	nt (June	30,	2010)	(Note B)		
					CF	Pl at De	cem	ber 3	1, 2009	2	16.0
						CPI	at J	une 30), 2010	2	18.0
						Inf	latic	on/Esc	alation	().9%
	Average	Hou	rly Billi	ing Rate	For Att	orneys /	At J	une 30	0, 2010	\$	338
Average Hourly Billing Rate For Attorneys At June 30, 2010 \$ 338											

Note A: Source is Michigan Lawyers Weekly and Massachusetts Lawyers Weekly

Note B: Source is Council for Community and Economic Research. This percentage represents the cost of living difference between the Michigan and Massachusetts cities and Lynbrook, New York. A number over 100% indicates the Michigan or Massachusetts city's cost of living is higher than Lynbrook. A number less than 100% indicates Lynbrook's cost of living is higher.

Exhibit PLB-1 Exhibit 6

Long Island American Water Company Billing Rates of U.S. Management Consultants

Survey billing rates in effect i	n 20	09 (Not	e A)								
A. Calculation of Average Ho	urly	Billing F	Rate	byCons	sulta	int Positi	on				
Average Hourly Rates (Note A)										1	
	Enti	ry-Level	As	sociate	5	Senior	J	unior	S	enior	1
						nsultant		artner		artner	
Average	\$	155	\$	215	\$	279	\$	328	\$	413]
B. Calculation of Overall Average Hourly Billing Rate Based on a Typical Distribution of Time on an Engagement											
	Enti	ry-Level	As	sociate	5	Senior	J	unior	S	enior]
	Cor	nsultant	Co	nsultant	Co	nsultant	P	artner	P	artner	
Average Hourly Billing Rate (from above)	\$	155	9	\$215	5	\$279	9	328	\$	6413	
Percent of Consulting	:	30%		30%		20%		10%		10%	Weighted
Assignment											Average
	\$	46	\$	64	\$	56	\$	33	\$	41	\$ 240
Escalation to Test Period Midpoint (June 30, 2010) (Note B)											
								cember			216.0
								at June flation/E			218.0 0.9%
	A	verage I	lou	rly Billing	g Ra	te For C	PAs	At June	30,	2010	\$ 243

Note A: Source is "Operating Ratios For Management Consulting Firms, 2010 Edition," Association of Management Consulting Firms

Note B: Source is U.S. Bureau of Labor Statistics (ftp://ftp.bls.gov/pub/special.requests/cpi/cpiai.txt)

Exhibit 7

Long Island American Water Company Billing Rates Of New York Certified Public Accountants

Survey billing rates were those	e in	effect in 2	2009) (Note A))						
Average Hourly Billing Rate (Note A)											
		Staff		Senior							
Type of Firm	Ac	countant	Ac	countant	M	anager	F	Partner			
Average Hourly Rate	\$	101	\$	151	\$	220	\$	275			
B. Calculation of Overall Average Accountant Billing Rate Based Upon Typical Distribution of Time on an Engagement											
		Staff		Senior							
		countant		countant		anager		Partner			
Average Hourly Billing Rate (From Above)	\$	101	\$	151	\$	220	\$	275			
Typical Percent of Time Spent									Weighted		
on an Accounting Assignment		30%		30%		20%		20%	Average		
	\$	30	\$	45	\$	44	\$	55	\$ 175		
Escalation to Test Period Midpoint (June 30, 2010) (Note B) CPI at December 31, 2009 216.0 CPI at June 30, 2010 218.0											
					C	Inflation/			0.9%		
Avera	ge ⊦	lourly Bill	ing	Rate For	CP				\$ 176		

Note A: Source is AICPA's 2010 National PCPS/TSCPA Management of an Accounting Practice Survey (New York edition)

Note B: Source is US Bureau of Labor Statistics (ftp://ftp.bls.gov/pub/special.requests/ cpi/cpiai.txt)

Exhibit 8

Long Island American Water Company Billing Rates of Information Technology Professionals

	2010) Hourly
IT Resource Level	Ra	ate (A)
Consultant Positions		
Senior Manager/Partner Consultant	\$	350
Staff/Manager Consultant	\$	245
Contractor Positions		
Senior Contractor	\$	145
Contractor	\$	63

Overall Average	201	0 Rate	% of Project/Assignment	
Senior Manager/Partner Consultant	\$	350	10%	\$ 35
Staff/Manager Consultant	\$	245	30%	\$ 73
Senior Contractor	\$	145	30%	\$ 44
Contractor	\$	63	30%	\$ 19
			Weighted Average	\$ 171

Note A: Source is Baryenbruch & Company, LLC

Exhibit PLB-1 Exhibit 9

Long Island American Water Company Billing Rates Of New York Engineers

		Average Hourl	y Billing Rates	
		Engineer		
	Technician	Design Engineer	Project Manager	Officer
Name of Firm	Senior Technician	Project Engineer	Sr. Mgr. Engineer	Principal Engineer
Firm #1	\$73	\$101	\$130	\$155
Firm #2	\$67	\$81	\$127	\$162
Firm #3	\$78	\$100	\$123	\$163
Firm #4	\$73	\$72	\$127	\$165
Firm #5	\$58	\$73	\$132	\$171
Firm #6	\$68	\$95	\$136	\$173
Firm #7	\$80	\$98	\$149	\$182
Firm #8	\$94	\$87	\$141	\$184
Firm #9	\$73	\$70	\$141	\$185
Firm #10	\$87	\$112	\$168	\$190
Firm #11	\$78	\$97	\$148	\$199
Firm #12	\$85	\$90	\$144	\$200
Firm #13	\$93	\$109	\$144	\$200
Firm #14	\$77	\$109	\$146	\$205
Firm #15	\$108	\$126	\$168	\$208
Firm #16	\$68	\$96	\$153	\$208
Firm #17	\$76	\$118	\$167	\$209
Firm #18	\$95	\$115	\$176	\$210
Firm #19	\$91	\$126	\$184	\$217
Firm #20	\$114	\$154	\$203	\$225
Firm #21	\$85	\$122	\$193	\$225
Firm #22	\$60	\$83	\$95	NA
Firm #23	\$78	\$95	\$165	NA
Firm #24	\$91	\$119	\$177	\$195
. Calculation of Overall Aver	age Engineering		ate	1
		Engineer		
	Technician	Design Engineer	Project Manager	Officer
	Senior Technician	Project Engineer	Sr. Mgr. Engineer	Principal Engineer
Verage Hourly Billing Rate (From Above)	\$81	\$102	\$151	\$192
Typical Percent of Time on	30%	35%	25%	10%
		23/0		
an Engineering Assignment				

Source: Information provided by American Water Works Service Company

Service Company versus Outside Provider Cost Comparison

As shown in the table below, Service Company costs per hour are considerably lower than those of outside providers.

	12 Months Ended December 31, 2010							
					D	ifference		
					s	ervice Co.		
		Service		Outside	Gr	eater(Less)		
Service Provider		Company	Provider		Th	an Outside		
Attorney	\$	220	\$	338	\$	(118)		
Management Consultant	\$	152	\$	243	\$	(91)		
Certified Public Accountant	\$	75	\$	176	\$	(102)		
IT Professional	\$	147	\$	171	\$	(24)		
Professional Engineer	\$	64	\$	117	\$	(53)		

Based on these cost per hour differentials and the number of managerial and professional services hours billed to LIAW during 2010, outside service providers would have cost \$2,391,733 more than the Service Company (see table below). Thus, on average, outside provider's hourly rates are 54% higher than those of the Service Company (\$2,391,733 / \$4,407,221).

	12 Months Ended December 31, 2010							
	H	ourly Rate						
	D	ifference	Service					
	S	ervice Co.	Company					
	Gr	eater(Less)	Hours		Dollar			
Service Provider	Th	an Outside	Charged		Difference			
Attorney	\$	(118)	511	\$	(60,256)			
Management Consultant	\$	(91)	4,765	\$	(432,764)			
Certified Public Accountant	\$	(102)	13,276	\$	(1,348,508)			
IT Professional	\$	(24)	5,480	\$	(130,667)			
Professional Engineer	\$	(53)	7,949	\$	(419,538)			
Service Company Les	\$	(2,391,733)						

It should be noted that the cost differential associated with using outside providers is even greater because exempt Service Company personnel do not charge more than 8 hours per day even when they work more. Outside providers generally charge clients for all hours worked. Thus, LIAW would have been charged by outside providers for overtime worked by Service Company personnel who are not paid for that time.

If LIAW were to use outside service providers rather than the Service Company for managerial and professional services, it would incur other additional expenses besides those associated with higher hourly rates. Managing outside firms who would perform almost 32,000 hours of work (more than 21 full-time equivalents at 1,500 "billable" hours per FTE per year) would add a significant workload to the existing LIAW management team. Thus, it would be necessary for LIAW to add at least one position to supervise the outside firms and ensure they delivered quality and timely services. The individuals that would fill this position would need a good understanding of each profession being managed. They must also have management experience and the authority necessary to give them credibility with the outside firms. As calculated in the table below, this position would add almost \$165,000 per year to LIAW's personnel expenses.

Cost of Adding 1 Professional Position To LIAW's Si							
		Total					
New Positions' Salary	\$	100,000					
Benefits (at 49.4%)	\$	49,400					
Office Expenses (15.2%)	\$	15,200					
Total Cost of One Position	\$	164,600					

Thus, the total effect on the ratepayers of LIAW of contracting all services now provided by Service Company would be an increase in their costs of \$2,556,333 (\$2,391,733 + \$164,600). Based on the results of this comparison, it is possible to conclude that the Service Company charged LIAW at the lower of cost or market for services provided during 2010.

Background

Customer Accounts Services covers the following utility functions:

- Customer Call Center customer calls/contact, credit, order taking/disposition, bill collection efforts, outage calls
- Call Center IT maintenance of phone banks, voice recognition units, call center software applications, telecommunications
- Customer billing bill printing, stuffing, and mailing
- Remittance processing processing customer payments received in the mail
- Bill payment centers locations where customers can pay their bills in person

It is difficult to compare the cost of the Service Company's customer accounts services-related charges to LIAW with outside providers of the same services because survey data is proprietary and expensive to obtain. For this reason, LIAW's charges from the Service Company for customer accounts services are compared to those of neighboring electric utilities because the data necessary to make such comparison is available to the public.

Neighboring electric utility cost information comes from the 2009 FERC Form 1 that each utility must file. FERC's chart of accounts is defined in Chapter 18, Part 101 of the Code of Federal Regulations. FERC accounts that contain customer accounts services-related expenses are Account 903 Customer Accounts Expense – Records and Collection Expense and Account 905 Customer Accounts Expense – Miscellaneous Customer Accounts Expense. Exhibit 10 (pages 27-28) provides FERC's definition of the type of expenses that should be recorded in these accounts.

In addition to the charges in these FERC accounts, labor-related overheads charged to the following FERC accounts must be added to the labor components of Accounts 903 and 905:

- Account 926 Employee Pension and Benefits
- Account 408 Taxes Other Than Income (employer's portion of FICA)

Comparison Group

Electric utilities included in the comparison group are shown in the table below. These are companies whose FERC Form 1 show amounts for accounts 903 and 905.

New York	Central Hudson Gas & Elect	٠	Niagra Mohawk Power
	Consolidated Edison	٠	Orange & Rockland Utilities
	New York State Gas & Elect	٠	Rochester Gas & Elect
Pennsylvania	Duquesne Light	٠	Pennsylvania Power
	Metropolitan Edison	٠	PPL Electric Utilities
	PECO Energy	٠	West Penn Power
	Pennsylvania Electric		
New Jersey	Atlantic City Electric	٠	Public Service Elect & Gas
	 Jersey Central Power 		
Connecticut	Connecticut Light & Power	٠	United Illuminating
Massachusetts	Fitchburg Gas & Electric	٠	Western Mass Electric
	Massachusetts Electric		
Vermont	Central Vermont Pub Svc	٠	Green Mountain Power

Exhibit 10 Page 1 of 2

Long Island American Water Company FERC Account Descriptions

903 – Customer Records and Collection Expenses

This account shall include the cost of labor, materials used and expenses incurred in work on customer applications, contracts, orders, credit investigations, billing and accounting, collections and complaints.

<u>Labor</u>

- 1. Receiving, preparing, recording and handling routine orders for service, disconnections, transfers or meter tests initiated by the customer, excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by such orders.
- 2. Investigations of customers' credit and keeping of records pertaining thereto, including records of uncollectible accounts written off.
- 3. Receiving, refunding or applying customer deposits and maintaining customer deposit, line extension, and other miscellaneous records.
- 4. Checking consumption shown by meter readers' reports where incidental to preparation of billing data.
- 5. Preparing address plates and addressing bills and delinquent notices.
- 6. Preparing billing data.
- 7. Operating billing and bookkeeping machines.
- 8. Verifying billing records with contracts or rate schedules.
- 9. Preparing bills for delivery, and mailing or delivering bills.
- 10. Collecting revenues, including collection from prepayment meters unless incidental to meter reading operations.
- 11. Balancing collections, preparing collections for deposit, and preparing cash reports.
- 12. Posting collections and other credits or charges to customer accounts and extending unpaid balances.
- 13. Balancing customer accounts and controls.
- 14. Preparing, mailing, or delivering delinquent notices and preparing reports of delinquent accounts.
- 15. Final meter reading of delinquent accounts when done by collectors incidental to regular activities.
- 16. Disconnecting and reconnecting services because of nonpayment of bills.
- 17. Receiving, recording, and handling of inquiries, complaints, and requests for investigations from customers, including preparation of necessary orders, but excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by such orders.
- Statistical and tabulating work on customer accounts and revenues, but not including special analyses for sales department, rate department, or other general purposes, unless incidental to regular customer accounting routines.
- 19. Preparing and periodically rewriting meter reading sheets.
- 20. Determining consumption and computing estimated or average consumption when performed by employees other than those engaged in reading meters.

Materials and expenses

- 21. Address plates and supplies.
- 22. Cash overages and shortages.
- 23. Commissions or fees to others for collecting.
- 24. Payments to credit organizations for investigations and reports.
- 25. Postage.
- 26. Transportation expenses, including transportation of customer bills and meter books under centralized billing procedure.
- 27. Transportation, meals, and incidental expenses.
- 28. Bank charges, exchange, and other fees for cashing and depositing customers' checks.
- 29. Forms for recording orders for services, removals, etc.
- 30. Rent of mechanical equipment.

Exhibit 10 Page 2 of 2

Long Island American Water Company FERC Account Descriptions

905 – Miscellaneous Customer Accounts Expenses

This account shall include the cost of labor, materials used and expenses incurred not provided for in other accounts.

<u>Labor</u>

1. General clerical and stenographic work.

2. Miscellaneous labor.

Materials and expenses

3. Communication service.

4. Miscellaneous office supplies and expenses and stationery and printing other than those specifically provided for in accounts 902 and 903.

VI - Question 3 - Reasonableness of Customer Accounts Services Costs

LIAW Cost per Customer

As calculated below, LIAW's 2010 customer account services expense per customer was \$24.96. The cost pool used to calculate this average includes charges for Service Company services (e.g., call center, billing, payment processing) and postage and forms expenses, which are incurred directly by LIAW. It was necessary to adjust the National Call Center charges because electric utilities experience an average of 2.50 calls per customer compared to American Water's 1.54 calls per customer. Thus, National Call Center expenses had to be increased, for comparison purposes, to reflect its costs at a 2.50 calls per customer level.

Long Island Americ	Year Ended 12/31/2010 Service Co	Adjustment Few er Calls For			
	Cost Component	Charges	Water Cos. (A)	Adjusted	
Service Company					
Call Centers	Call processing, order processing, credit, bill collection	\$1,041,448	\$ 280,193	\$ 1,321,642	
Regional Offices		\$ 6,653		\$ 6,653	
Operating Company	Customer payment processing			\$ 95,025 Note	эB
Operating Company	Postage & forms			\$ 423,805	
		Co	ost Pool Total	\$ 1,847,125	
	al Customers	74,007			
12	/ Customer	\$ 24.96			

Note A: Adjustment for American Water's few er calls per customer

This adjustment is necessary because water utilities experience few er calls per customer than do electric utilities

\$ 450,139
62%
\$ 280,193
74,007
12
888,084
\$ 0.1070
\$ 95,025

Electric Utility Group Cost per Customer

Exhibit 11 (pages 31-34) shows the actual 2009 customer accounts expense per customer calculation for the electric utility comparison group. All of the underlying data was obtained from the utilities' FERC Form 1.

Summary of Results

As shown in the table below, LIAW's cost per customer is below the average cost of the neighboring electric utility comparison group. It can therefore be concluded that LIAW's 2010 customer accounts-related expenses, including those of the Alton and Pensacola Call Centers, assigned by the Service Company to LIAW were comparable to those of other utilities.

Average Customer Accounts	
Expense Per Customer	
West Penn Power	\$ 12.90
Pennsylvania Electric	\$ 15.59
Pennsylvania Power	\$ 16.65
Duquesne Light	\$ 16.83
Metropolitan Edison	\$ 16.98
Jersey Central Power	\$ 17.66
Central Vermont Pub Service	\$ 18.54
Green Mountain Power	\$ 22.76
Long Island American Water	\$ 24.96
PPL Electric Utilities	\$ 29.30
Rochester Gas & Electric	\$ 31.61
Niagra Mohawk Power	\$ 32.06
Western Mass Electric	\$ 33.67
Connecticut Light & Power	\$ 38.08
New York State Electric & Gas	\$ 40.86
Massachusetts Electric	\$ 41.63
Comparison Group Average	\$ 45.57
Fitchburg Gas & Electric	\$ 46.25
Central Hudson Gas & Electric	\$ 49.98
United Illuminating	\$ 52.78
Consolidated Edison	\$ 54.53
Orange & Rockland Utilities	\$ 58.04
PECO Energy	\$ 60.99
Atlantic City Electric	\$ 73.00
Public Service Electric & Gas	\$ 94.95

Exhibit 11 Page 1 of 4

Long Island American Water Company Comparison Group 2009 Customer Accounts Expense Per Customer

	New York											
	Central Hudson		Consolidated		New York State		Niagra Mohaw k			Orange &	Rochester	
	Ga	as & Electric		Edison	Electric & Gas			Pow er	Rockland Utilities		G	as & Electric
Customer Account Management Cost Pool												
FERC Account Balances:												
Account 903 - Customer Records & Collection (page 322, line 161)	\$	7,473,794	\$	116,295,568	\$	33,086,419	\$	39,838,790	\$	8,445,381	\$	11,789,265
Account 905 - Misc Customer Accounts (page 322, line 163)	\$	2,442,189	\$	355,012	<u> </u>	,.	\$	1,069,573		88,789	\$	83,465
Subtotal	\$	9,915,983	\$	116,650,580	\$	33,476,330	\$	40,908,363	\$	8,534,170	\$	11,872,730
Add: Employee Benefits & Employer FICA (not included in above amounts)												
Account 926 - Employee Pension & Benefits Note A	\$	3,628,517	\$	54,133,608	\$	248,623	\$	2,224,149	\$	3,785,341	\$	(1,131,464)
Account 408 - Taxes Other Than Income (Employer's Portion of FICA) Note B	\$	553,629	\$	7,968,797	\$	2,037,841	\$	360,402		642,347	\$	717,653
Total Cost Pool	\$	14,098,128	\$	178,752,985	\$, . , .	\$	43,492,914	\$	12,961,858	\$	11,458,919
Total Customers (page 304, line 43)	<u> </u>	282,069		3,277,855		875,290		1,356,403		223,336		362,510
Customer Account Services Expense per Customer	\$	49.98	\$	54.53	\$	40.86	\$	32.06	\$	58.04	\$	31.61
	I											
Note A: Calculation of Pension & Benefits Pertaining to Customer Accour							•					(0.000.505)
Account 926 - Employee Pension & Benefits (page 323, line 187)	\$	28,917,048	\$	309,686,425	\$	1,320,903	\$	94,953,663	\$	28,030,935	\$	(6,292,595)
Total O&M Payroll (page 355, line 65)	\$	57,674,266	\$	595,918,020	\$	141,526,577	\$	201,128,526	\$	62,178,617	\$	52,172,554
Benefits as Percent of Payroll		50.1%		52.0%		0.9%		47.2%		45.1%		-12.1%
Payroll Applicable to Customer Account Services												
Total Payroll Charged to Customer Accounts Function												
Electric (page 354, line 7)	\$	7,822,289	\$	108,428,498	\$	27,562,426	\$	-	\$	7,755,378	\$	6,783,478
Gas (page 354, line 37)	\$	1,384,435	\$	23,801,394	\$	5,087,185	\$	5,241,609	\$	3,468,065	\$	4,569,391
Total Payroll Charged to Customer Accounts	\$	9,206,724	\$	132,229,892	\$	32,649,611	\$	5,241,609	\$	11,223,443	\$	11,352,869
Percent Applicable to Customer Accounts Services (903 and 905):												
Account 903 - Customer Records & Collection (page 322, line 161)	\$	7,473,794	\$	116,295,568	\$		\$	39,838,790		8,445,381	\$	11,789,265
Account 905 - Misc Customer Accounts (page 322, line 163)	\$	2,442,189	\$	355,012	<u> </u>	389,911	\$	1,069,573			\$	83,465
Subtotal - Total Charges Applicable to Customer Accounts Services	\$	9,915,983	\$	116,650,580	1 ·		\$	40,908,363	\$	-1 1 -	\$	11,872,730
Account 902 - Meter Reading Expenses (page 322, line 160)	\$	2,698,913	\$	31,425,607	\$	7,554,188	\$	4,606,263	\$	2,873,026	\$	2,495,495
Total Charges Applicable to Customer Acccounts Svcs & Meter Reading	\$	12,614,896	\$	148,076,187	\$	41,030,518	\$	45,514,626	\$	11,407,196	\$	14,368,225
Percent Applicable to Customer Accounts Services (903 and 905)		78.6%		78.8%		81.6%		89.9%		74.8%		82.6%
Customer Account Services Portion of Total Payroll	\$	7,236,978	\$	104,167,280	\$	26,638,444	\$	4,711,137	\$	8,396,697	\$	9,381,086
Pension & Benefits Pertaining to Customer Accounts Services	\$	3,628,517	\$	54,133,608	\$	248,623	\$	2,224,149	\$	3,785,341	\$	(1,131,464)
Note B: Calculation of Employer's FICA Pertaining to Customer Accounts Services												
Customer Account Services Portion of Total Payroll	\$	7,236,978	\$	104,167,280	\$	26,638,444	\$	4,711,137	\$	8,396,697	\$	9,381,086
Employer's Portion of FICA (6.20%) and Medicare (1.45%)		7.65%		7.65%		7.65%		7.65%		7.65%		7.65%
Estimated Employer's Portion of FICA	\$	553,629	\$	7,968,797	\$	2,037,841	\$	360,402	\$	642,347	\$	717,653

Exhibit 11 Page 2 of 4

Long Island American Water Company Comparison Group 2009 Customer Accounts Expense Per Customer

	Pennsylvania													
		Duquesne		Metropolitan		PECO	F	Pennsylvania	P	ennsylvania		PPL Electric	1	West Penn
		Light		Edison		Energy	-	Electric		Pow er	Utilities			Pow er
Customer Account Management Cost Pool							-							
FERC Account Balances:														
Account 903 - Customer Records & Collection (page 322, line 161)	\$	7,251,333	\$	8,147,866		- , , -	\$	-,,	\$	2,345,167	\$	29,834,173		7,062,895
Account 905 - Misc Customer Accounts (page 322, line 163)	\$	-	\$	190,699			\$	318,212			\$	1,237,553		-
Subtotal Add: Employee Benefits & Employer FICA (not included in above amounts)	\$	7,251,333	\$	8,338,565	\$	85,562,227	\$	8,604,143	\$	2,407,362	\$	31,071,726	\$	7,062,895
Account 926 - Employee Pension & Benefits Note A	\$	2,344,537	\$	760.872	¢	7,908,524	\$	306,665	¢	180,088	\$	8,438,577	\$	1,791,804
Account 408 - Taxes Other Than Income (Employer's Portion of FICA) Note B	э \$	484,798		/ -	э \$	1,945,506		276,430		69,299	э \$		э \$	369.311
Total Cost Pool	φ \$	10,080,668		9,333,728	ф \$		\$	9,187,238	\$	2,656,750	\$		•	9,224,010
Total Customers (page 304, line 43)	Ů.	598,969	, v	549,818	۴	1,564,433	Ť	589,201	۴.	159,558	Ψ	1,397,730	Ŷ	714,966
Customer Account Services Expense per Customer	\$	16.83	\$	16.98	\$	60.99	\$	15.59	\$	16.65	\$	29.30	\$	12.90
Note A: Calculation of Pension & Benefits Pertaining to Customer Accoun	l t Mar	nt												
Account 926 - Employee Pension & Benefits (page 323, line 187)	l s		\$	7,369,188	\$	43,788,734	\$	2.761.682	\$	1,285,130	\$	40,413,365	\$	17.716.168
Total O&M Payroll (page 355, line 65)	\$	53,003,877	\$	29,662,034	\$	140,811,506	\$	32,541,096	\$	6,464,412	\$	90,520,382	\$	47,732,099
Benefits as Percent of Payroll		37.0%		24.8%		31.1%		8.5%		19.9%		44.6%		37.1%
Payroll Applicable to Customer Account Services														
Total Payroll Charged to Customer Accounts Function														
Electric (page 354, line 7)	\$	9,501,076	\$	5,050,243	\$, ,	\$	6,047,880	\$	1,444,650	\$	20,125,865	\$	8,201,891
Gas (page 354, line 37)	\$	-	\$	-	\$	- , , -	\$	-	\$	-	\$	-	\$	-
Total Payroll Charged to Customer Accounts	\$	9,501,076	\$	5,050,243	\$	29,925,168	\$	6,047,880	\$	1,444,650	\$	20,125,865	\$	8,201,891
Percent Applicable to Customer Accounts Services (903 and 905):							:							
Account 903 - Customer Records & Collection (page 322, line 161)	\$	7,251,333	\$	8,147,866	\$	- , , -	\$		\$	2,345,167	\$	29,834,173		7,062,895
Account 905 - Misc Customer Accounts (page 322, line 163)	\$	-	\$	190,699	\$	31,454,063	\$	318,212	\$	62,195	\$	1,237,553	\$	-
Subtotal - Total Charges Applicable to Customer Accounts Services	\$	7,251,333	\$	8,338,565	\$	85,562,227	\$	8,604,143	\$	2,407,362	\$	31,071,726	\$	7,062,895
Account 902 - Meter Reading Expenses (page 322, line 160)	\$	3,620,208	\$	5,411,680	\$	15,118,763	\$	5,796,694	\$	1,431,801	\$	2,013,136	\$	4,936,672
Total Charges Applicable to Customer Acccounts Svcs & Meter Reading	\$	10,871,541	\$	13,750,245	\$	100,680,990	\$	14,400,837	\$	3,839,163	\$	33,084,862	\$	11,999,567
Percent Applicable to Customer Accounts Services (903 and 905)		66.7%		60.6%		85.0%		59.7%		62.7%		93.9%		58.9%
Customer Account Services Portion of Total Payroll	\$	6,337,231	\$	3,062,620	\$	25,431,455	\$	3,613,458	\$	905,873	\$	18,901,253	\$	4,827,599
Pension & Benefits Pertaining to Customer Accounts Services	\$	2,344,537	\$	760,872	\$	7,908,524	\$	306,665	\$	180,088	\$	8,438,577	\$	1,791,804
Note B: Calculation of Employer's FICA Pertaining to Customer Accounts Services														
Customer Account Services Portion of Total Payroll	\$	6,337,231	\$	3,062,620	\$	25,431,455	\$	3,613,458	\$	905,873	\$	18,901,253	\$	4,827,599
Employer's Portion of FICA (6.20%) and Medicare (1.45%)		7.65%		7.65%		7.65%		7.65%		7.65%		7.65%		7.65%
Estimated Employer's Portion of FICA	\$	484,798	\$	234,290	\$	1.945.506	_	276.430	\$		\$	1.445.946	\$	369.311
	Ψ	10 1,7 00	Ψ	201,200	Ψ	1,010,000	Ψ	210,100	Ψ	00,200	Ψ	1, 110,010	Ψ	000,011

Exhibit 11 Page 3 of 4

Long Island American Water Company Comparison Group 2009 Customer Accounts Expense Per Customer

				New J	Connecticut						
	ŀ	Atlantic City	Jersey Central			ublic Service	Rockland	Connecticut Light			United
		Electric		Pow er	E	lectric & Gas	Electric		& Pow er		Illuminating
Customer Account Management Cost Pool											
FERC Account Balances:											
Account 903 - Customer Records & Collection (page 322, line 161)	\$	38,294,686	\$	15,780,845	\$	59,788,911		\$	38,399,035	\$	13,961,033
Account 905 - Misc Customer Accounts (page 322, line 163)	\$	34,267	\$	439,305	\$	111,203,742		\$	7,027,977	\$	-
Subtotal	\$	38,328,953	\$	16,220,150	\$	170,992,653		\$	45,427,012	\$	13,961,033
Add: Employee Benefits & Employer FICA (not included in above amounts)											
Account 926 - Employee Pension & Benefits Note A	\$	1,358,237	\$	2,528,439	\$	28,017,852		\$	290,623	\$	2,698,280
Account 408 - Taxes Other Than Income (Employer's Portion of FICA) Note B	\$	189,708	\$	572,212	\$	6,309,076		\$	118,428	\$	486,853
Total Cost Pool	\$	39,876,898	\$	19,320,801	\$	205,319,581		\$	45,836,064	\$	17,146,166
Total Customers (page 304, line 43)		546,236		1,093,885		2,162,345			1,203,701		324,865
Customer Account Services Expense per Customer	\$	73.00	\$	17.66	\$	94.95	See New York	\$	38.08	\$	52.78
Note A: Calculation of Pension & Benefits Pertaining to Customer Account	t Mg	lmt									
Account 926 - Employee Pension & Benefits (page 323, line 187)	\$	12,246,672	\$	21,925,388	\$	113,984,286		\$	18,329,558	\$	31,896,803
Total O&M Payroll (page 355, line 65)	\$	22,359,783	\$	64,861,990	\$	335,516,951		\$	97,637,292	\$	75,230,872
Benefits as Percent of Payroll		54.8%		33.8%		34.0%			18.8%		42.4%
Payroll Applicable to Customer Account Services											
Total Payroll Charged to Customer Accounts Function						-					
Electric (page 354, line 7)	\$	2,772,357	\$	12,317,288	\$	49,701,550		\$	1,653,342	\$	8,955,597
Gas (page 354, line 37)	\$	-	\$	-	\$	41,062,287		\$	-	\$	-
Total Payroll Charged to Customer Accounts	\$	2,772,357	\$	12,317,288	\$	90,763,837		\$	1,653,342	\$	8,955,597
Percent Applicable to Customer Accounts Services (903 and 905):											
Account 903 - Customer Records & Collection (page 322, line 161)	\$	38,294,686	\$	15,780,845	\$	59,788,911		\$	38,399,035	\$	13,961,033
Account 905 - Misc Customer Accounts (page 322, line 163)	\$	34,267	\$	439,305	\$	111,203,742		\$	7,027,977	\$	-
Subtotal - Total Charges Applicable to Customer Accounts Services	\$	38,328,953	\$	16,220,150	\$	170,992,653		\$	- / / -	\$	13,961,033
Account 902 - Meter Reading Expenses (page 322, line 160)	\$	4,521,071	\$	10,489,885	\$	17,192,771		\$	3,088,717	\$	5,685,056
Total Charges Applicable to Customer Acccounts Svcs & Meter Reading	\$	42,850,024	\$	26,710,035	\$	188,185,424		\$	48,515,729	\$	19,646,089
Percent Applicable to Customer Accounts Services (903 and 905)		89.4%		60.7%		90.9%			93.6%		71.1%
Customer Account Services Portion of Total Payroll	\$	2,479,848	\$	7,479,895	\$	82,471,580		\$	1,548,083	\$	6,364,085
Pension & Benefits Pertaining to Customer Accounts Services	\$	1,358,237	\$	2,528,439	\$	28,017,852		\$	290,623	\$	2,698,280
Note B: Calculation of Employer's FICA Pertaining to Customer Accounts Services						-					
Customer Account Services Portion of Total Payroll	\$	2,479,848	\$	7,479,895	\$	82,471,580		\$	1,548,083	\$	6,364,085
Employer's Portion of FICA (6.20%) and Medicare (1.45%)		7.65%		7.65%		7.65%			7.65%		7.65%
Estimated Employer's Portion of FICA	\$	189,708	\$	572,212	\$	6,309,076		\$	118,428	\$	486,853

Exhibit 11 Page 4 of 4

Long Island American Water Company Comparison Group 2009 Customer Accounts Expense Per Customer

			Ma	assachusetts	Vermont					
	Fito	chburg Gas &	M	lassachusetts	۷	Vestern Mass		ntral Vermont	Gr	een Mountain
		Electric		Electric		Electric	I	Pub Service		Pow er
Customer Account Management Cost Pool										
FERC Account Balances:										
Account 903 - Customer Records & Collection (page 322, line 161)	\$	1,204,356	\$	34,482,297	\$	6,374,384	\$	2,620,312	\$	1,701,897
Account 905 - Misc Customer Accounts (page 322, line 163)	\$	-	\$	1,447,984	\$	366,238	\$	98,578	\$	348,693
Subtotal	\$	1,204,356	\$	35,930,281	\$	6,740,622	\$	2,718,890	\$	2,050,590
Add: Employee Benefits & Employer FICA (not included in above amounts)										
Account 926 - Employee Pension & Benefits Note A	\$	100,571	\$	3,850,028	\$	46,817	\$	470,634	\$	111,738
Account 408 - Taxes Other Than Income (Employer's Portion of FICA) Note B	\$	11,943	\$	327,365	\$	88,741	\$	132,178	\$	72,528
Total Cost Pool	\$	1,316,870	\$	40,107,674	\$	6,876,179	\$	3,321,702	\$	2,234,856
Total Customers (page 304, line 43)		28,472		963,390		204,220		179,140		98,190
Customer Account Services Expense per Customer	\$	46.25	\$	41.63	\$	33.67	\$	18.54	\$	22.76
Note A: Calculation of Pension & Benefits Pertaining to Customer Account	t Mg	jm t								
Account 926 - Employee Pension & Benefits (page 323, line 187)	\$	1,578,312	\$	54,012,798	\$	712,100	\$	10,033,014	\$	1,368,699
Total O&M Payroll (page 355, line 65)	\$	2,450,086	\$	60,034,828	\$	17,644,084	\$	36,833,880	\$	11,613,281
Benefits as Percent of Payroll		64.4%		90.0%		4.0%		27.2%		11.8%
Payroll Applicable to Customer Account Services										
Total Payroll Charged to Customer Accounts Function										
Electric (page 354, line 7)	\$	97,713	\$	4,783,315	\$	1,307,170	\$	3,467,597	\$	1,254,212
Gas (page 354, line 37)	\$	63,138	\$	-	\$	-	\$	-	\$	-
Total Payroll Charged to Customer Accounts	\$	160,851	\$	4,783,315	\$	1,307,170	\$	3,467,597	\$	1,254,212
Percent Applicable to Customer Accounts Services (903 and 905):										
Account 903 - Customer Records & Collection (page 322, line 161)	\$	1,204,356	\$	34,482,297	\$	6,374,384	\$	2,620,312	\$	1,701,897
Account 905 - Misc Customer Accounts (page 322, line 163)	\$	-	\$	1,447,984	\$	366,238	\$	98,578	\$	348,693
Subtotal - Total Charges Applicable to Customer Accounts Services	\$	1,204,356	\$	35,930,281	\$	6,740,622	\$	2,718,890	\$	2,050,590
Account 902 - Meter Reading Expenses (page 322, line 160)	\$	36,488	\$	4,232,067	\$	855,140	\$	2,737,697	\$	662,122
Total Charges Applicable to Customer Acccounts Svcs & Meter Reading	\$	1,240,844	\$	40,162,348	\$	7,595,762	\$	5,456,587	\$	2,712,712
Percent Applicable to Customer Accounts Services (903 and 905)		97.1%		89.5%		88.7%		49.8%		75.6%
Customer Account Services Portion of Total Payroll	\$	156,121	\$	4,279,278	\$	1,160,007	\$	1,727,823	\$	948,082
Pension & Benefits Pertaining to Customer Accounts Services	\$	100,571	\$	3,850,028	\$	46,817	\$	470,634	\$	111,738
Note B: Calculation of Employer's FICA Pertaining to Customer Accounts Services										
Customer Account Services Portion of Total Payroll	\$	156,121	\$	4,279,278	\$	1,160,007	\$	1,727,823	\$	948,082
Employer's Portion of FICA (6.20%) and Medicare (1.45%)		7.65%		7.65%		7.65%		7.65%		7.65%
Estimated Employer's Portion of FICA	\$	11,943	\$	327,365	\$	88,741	\$	132,178	\$	72,528



Baryenbruch & Company,

Analysis of Services

The final aspect of this study was an assessment of whether the services that are provided to LIAW by the Service Company would be necessary if LIAW were a stand-alone water utility. The first step in this evaluation was to determine specifically what the Service Company does for LIAW. Based on discussions with Service Company personnel, the matrix in Exhibit 12 (pages 36-38) was created showing which entity—LIAW or a Service Company location—is responsible for each of the functions LIAW requires to ultimately provide service to its customers. This matrix was reviewed to determine: (1) if there was redundancy or overlap in the services being provided by the Service Company and (2) if Service Company services are typical of those needed by a stand-alone water utility.

Upon review of Exhibit 12, the following conclusions can be drawn:

- The services that the Service Company provides are necessary and would be required even if LIAW were a stand-alone water utility.
- There is no redundancy or overlap in the services provided by the Service Company to LIAW. For all of the services listed in Exhibit 12, there was only one entity that was primarily responsible for the service.

Exhibit PLB-1

Exhibit 12 Page 1 of 3

Long Island American Water Company Designation Of Responsibility For Water Utility Functions

P - Primarily Responsible	ily Responsible					Performed By:				
S - Provides Support				American	Water Servic	e Company				
		Customer	Eastern	Shared	Central	IT Service	Supply	Belleville		
Water Company Function	LIAW	Call Center	Division	Services	Services	Centers	Chain	Lab		
Engineering and Construction Management										
CPS Preparation	S P				Р					
Five-Year System Planning	Р		S							
Engineering Standards & Policies Development					Р					
Project Design										
Major Projects (e.g., new treatment plant)	Р				S					
Special Projects	Р		S		S					
Minor Projects (e.g., pipelines)	Р									
Construction Project Management										
Major Projects	Р		S							
Special Projects	Р		S							
Minor Projects	Р									
Hydraulics Review	Р		S							
Developers Extensions	Р									
Tank Painting	Р		S							
Water Quality and Purification										
Water Quality Standards Development			S		Р			S		
Research Studies	S		S		Р			S		
Water Quality Program Implementation	Р		S		S					
Water Treatment Operations & Maintenance	Р		S							
Compliance Sampling	Р		S					S		
Testing/Other Sampling	S		S					Р		
Transmission and Distribution										
Preventive Maintenance Program Development	Р									
System Maintenance	Р									
Leak Detection	S		Р							
Customer Service										
Community Relations	Р		S		S					
Customer Contact	S	Р								
Call Processing		Р								
Service Order Processing	S	Р								
Customer Credit		Р								
Meter Reading	Р									
Customer Bill Preparation] []				Р				
Bill Collection	S	Р								
Customer Payment Processing	S			Р						
Meter Standards Development]	S		Р					
Meter Testing, Maintenance & Replacement	Р									

Exhibit PLB-1

Exhibit 12 Page 2 of 3

Long Island American Water Company Designation Of Responsibility For Water Utility Functions

P - Primarily Responsible	Performed By:							
S - Provides Support				American	Water Servic	e Company		
		Customer	Eastern	Shared	Central	IT Service	Supply	Belleville
Water Company Function	LIAW	Call Center	Division	Services	Services	Centers	Chain	Lab
Financial Management								
Financial Planning	Р		S		S			
FinancingsEquity	S				S			
FinancingsLong Term Debt & Preferred (Note A)	S		S					
Short Term Lines of Credit Arrangements(Note A)	S		S					
Investor Relations					Р			
Insurance Program Administration			S		Р			
Loss Control/Safety Program Administration	S		P		S			
Pension Fund Asset Management					Р			
Cash Management/Disbursements				Р				
Internal Auditing					Р			
Budgeting and Variance Reporting								
Corporate Guidelines & Instructions					Р			
Regional Guidelines & Instructions			Р					
Budget Preparation								
Revenue and O&M	Р							
Depreciation and Interest Expense	Р		S	S				
Budget PreparationService Company Charges		S	S	S	S	S	S	S
Capital Budget Preparation—Projects	Р		S					
Capital Budget Preparation—Non-Project Work	Р		S					
Prepare Monthly Budget Variance Report	Р		S					
("Budget/Plan Analysis")		1						
Prepare Capital Project Budget Status Report	Р		S					
Year-End Projections	Р		s					
Accounting and Taxes								
Accounts Payable Accounting	S			Р				
Payroll Accounting	S			Р				
Work Order Accounting	S		S	Р				
Fixed Asset Accounting	S		s	Р				
Journal Entry PreparationsBilling Corrections	S		s	Р				
Journal Entry PreparationAll Others	S		s	Р				
Financial Statement Preparation	S		s	Р				
State Commission Reporting	S		s	Р				
Income TaxesState				Р				
Income TaxesFederal				Р				
Property Taxes		1	S	Р				

Note A: Lines of credit are the responsibility of American Water Capital Corporation ("AWCC"). AWCC is also responsible for Corporate financings which may be distributed to the regulated subsidiaries.

Exhibit PLB-1

Exhibit 12 Page 3 of 3

Long Island American Water Company Designation Of Responsibility For Water Utility Functions

P - Primarily Responsible	Performed By:							
S - Provides Support		American Water Service Company						
		Customer	Eastern	Shared	Central	IT Service	Supply	Belleville
Water Company Function	LIAW	Call Center	Division	Services	Services	Centers	Chain	Lab
Rates								
Rate Studies & Tariff Change Administration	S		Р	S				
Rate Case Planning and Preparation	S		P	S				
Rate Case Administration	S		P					
Commission Inquiry Response	S		Р					
Legal			Р		S			
Purchasing and Materials Management –								
National (pipe, chemicals, meters, etc.)								
Specification Development	S		S		Р		S	-
Bid Solicitation	S						Р	
Contract Administration	S						Р	
Purchasing and Materials Management – State								
(state supplier service agreements)								
Specification Development	Р		S					
Bid Solicitation	Р							
Contract Administration	Р							
Ordering	Р							
Inventory Management	Р							
Human Resources Management								
Benefit Program Development			S		Р			
Benefits Program Administration			Р	S				
Management Compensation Administration			Р		S			
Wage & Salary Program Design			S		Р			
Wage & Salary Administration			Р		S			
Labor NegotiationsWages	Р		S					
Labor NegotiationsBenefits	Р		S		S			
Labor Negotiations Work Rules	Р		S					
Training Program Development			Р		S			
TrainingCourse Delivery			Р					
Affirmative Action/EEOPlan Development			P					
Affirmative Action/EEOImplementation			Р					
Information Systems Services								
Service Company Data Centers								
System Operations & Maintenance						Р		
Softw are Maintenance		1				Р		
Netw ork Administration						Р		
PC Acquisition & Support	S					Р		
Help Desk						Р		

Governance Practices Associated With Service Company Charges

There are several ways by which LIAW exercises control over Service Company services and charges. The most important of these are described below.

- LIAW Company Board Oversight The LIAW board of directors includes the Senior Vice President of Eastern Division, the Vice President of Finance for the Eastern Division, a member of the LIAW management team and an external business and community leader. This diverse board ensures that LIAW's needs are a factor in the delivery of Service Company services. The LIAW Board meets at a minimum of four times each year and at every meeting financial and operational reports and issues are discussed at length.
- LIAW President Oversight The LIAW President is responsible for the overall performance of LIAW, including services and charges received from the American Water Service Company. The President of LIAW has previously served as a board member on the service company's board of directors (see the section for Service Company Board Oversight below for further discussion). In addition, as part of the overall management team of American Water through the President of Regulated Operations and the Senior Vice President of Eastern Division, LIAW's President has a significant voice in major business decisions of American Water and has the ability to monitor Service Company performance quality and spending as LIAW's President is one of seven direct reports to the Senior Vice President of Eastern Division.
- LIAW Vice President and Treasurer The Vice President and Treasurer is responsible for the financial reporting, performance and regulatory matters of the LIAW. The Vice President and Treasurer monitors the performance, expense and reporting from the Service Company and verifies and validates the cost of services received. In addition, the Vice President and Treasurer through the Financial Planning and Analysis staff reviews the monthly charges and investigates whenever the amount, quality and/or services are appropriate.
- Service Company Board Oversight The Service Company Board of Directors is comprised of 16 members, of which the President of the Eastern Division is on it. They typically meet four times a year to provide governance on the activities and bylaws of Service Company. Their primary responsibilities include:
 - Approve the Business Plan and Operating Budget
 - Review Financial Performance of the Service Center
 - Review performance metrics of certain functional groups
 - Approve policy, procedures and practices of AW as it relates to Service Company.
- Service Company Budget Review/Approval Several state regulated water utility
 presidents serve on the Service Company board of directors and that board must
 formally approve the budget for Service Company charges for the next year. State
 presidents serve on a rotational basis and LIAW president served as a board member in
 2009. These budgeted charges are consolidated with the operating company's own
 spending into an overall budget which must be approved by the individual operating
 company's board of directors (e.g., LIAW).
- Major Project Review And Approval Major non-capital projects undertaken by the Service Company must first be reviewed by American Water's Executive Leadership Team, which includes the President of Regulated Operations. The President of Regulated Operations, with significant input from his direct reports (including the Senior Vice President of Eastern Division), has the ability to impact all new initiatives and projects before they are authorized. Major non-capital projects and initiatives for the

VI - Question 4 – Need for Service Company Services

Service Company are approved through the Business Plan. All significant business initiatives (capital or non-capital) are required to be submitted to the "BATT" (Business and Technology Team) committee for final approval. The "BATT" team is comprised of C-level executive members (CEO, CFO, etc.).

- Capital Investment Management (CIM) CIM covers capital and asset planning and is employed throughout American Water, including the Service Company. CIM provides a full range of governance practices, including a formal protocol for assessing system needs, prioritizing expenditures, managing the capital program, approving project spending, delivering projects and measuring outputs. CIM ensures that:
 - Capital expenditure plans are aligned with the strategic intent of the business
 - The impact of capital expenditure and income plans are fully reflected in operating expense plans
 - The impacts of these plans are understood and affordable
 - Effective controls are in place over budgets (through business plans) and individual capital projects (through appropriate authorization thresholds, management and reporting processes).

The CIM process was designed to optimize the effectiveness of asset investment.

- Accounting and Financial Reporting Similar to the states, the Service Company follows the same accounting and financial reporting processes. During the month accounting transactions are recorded. At month end, the SSC and Service Company Finance teams review all transactions. Variance analyses are performed based on month to month actual as well as actual to budget to ensure accuracy. Once completed, the service company bill is run and the actuals are "pushed down" based on direct charges and allocations to the states based on predetermined formulas. A conference call is schedule before the operating companies close their books each month to discuss Service Company performance. This is based at a functional level with explanation reported for those expense variances that meet or exceed certain thresholds. At this time, the operating companies may question expenses and spending for better understanding of results. LIAW Financial Performance and Analysis (FP&A) personnel review the monthly Service Company bill for accuracy and reasonableness on a monthly basis. Any mistakes or overcharges are credited on a subsequent billing.
- LIAW Company Budget Variance Reporting The "Budget/Plan Analysis," produced monthly by each operating company, has line items for Management Fees and Shared Service Expense (i.e., IT, Call Center, etc.). In this way, Service Company budget versus actual charges as charged to the operating company can be monitored and reviewed for the month and year-to-date as compared to prior year, plan and reforecast.

Long Island American Water

Index to Exhibits

<u>Exhibit</u>	Witness Responsible	Schedule Name
1	Watkins	Comparative Balance Sheet
2	Watkins	Comparative Statement of Income
3	Watkins	Comparative Statement of Retained Earnings
4	Watkins	Comparative Statement of Operating Revenue
5	Watkins	Comparative Statement of Operation and Maintenance Expenses
6	Watkins	Comparative Statement of Taxes Charged to Operations
7	Watkins	Capital Structure and Capitalization Ratios
8	Kern	Committed Construction
9	Watkins/Casillo/ Engle/Bozman/ Conroy/Burke	Operating Forecast for the Twelve Months Ended December 31, 2010, 2011, 2012 and March 31, 2013
10	Watkins	Rate Base
11	Engle	Tariff Comparison - Present vs. Proposed Rates
12	See Index	Workpapers
13	Varley	PSC Complaint History

Comparative Balance Sheet

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

Line Balance As Of 12/31/2010 12/31/2008 12/31/2007 No. Account No. Account Title 12/31/2009 1 Assets and Other Debits 2 3 Utility Plant 4 101 Water Plant in Service \$163,785,595 \$155,850,310 \$146,541,690 \$135,630,646 5 108 Reserve for Depreciation of Water Plant (46, 722, 931)(44.091.938)(42,517,869)(40, 590, 036)6 105 Water Plant Held for Future Use 110,933 110,933 110,933 110,933 7 107 Construction Work in Progress 10,151,175 3,055,445 2,586,933 2,426,050 8 114/115 Water Plant Acquisition Adjustments 0 0 0 0 9 10 Net Utility Plant 127,324,772 114,924,749 106,721,687 97,577,593 11 12 Other Property & Investments 121 Other Physical Property 13 63,368 63,368 63,368 63,368 14 15 **Total Other Property and Investments** 63,368 63,368 63,368 63,368 16 17 Current and Accrued Assets 18 131 Cash 111,372 101,428 105,621 156,227 132/134 Special Deposits 19 0 0 0 0 20 142 Customer Accounts Receivable 2,800,881 2,446,691 2,296,940 3,114,898 21 143/146 Other Accounts Receivable 134,001 129,155 (623,018) 43,783 22 144 Accum. Provision for Uncollectible Accounts (227, 221)(122, 406)(275, 213)(440, 849)23 151-163 Materials and Supplies 609,210 618,213 658,067 586,465 24 165 Prepayments 1.338.368 621.909 643.281 603.093 25 173 Accrued Utility Revenue 2,260,531 2,242,542 2,338,989 4,023,883 26 27 Total Current and Accrued Assets 7,027,143 6,037,532 5,144,667 8,087,500 28 29 Deferred Debits 30 181 Unamortized Debt Discount and Expense 2.408.104 2,165,068 1,923,189 2,024,470 31 183 Preliminary Survey Charges 44,099 169,799 329,179 421,199 32 184 Clearing Accounts 0 0 0 0 33 186 Other Deferred Debits 11,028,977 10,887,254 8,669,508 8,033,312 34 35 **Total Deferred Debits** 10,478,981 13,481,180 13,222,121 10,921,876 36 37 Total Assets and Other Debits \$147,896,463 \$134,247,771 \$122,851,598 \$116,207,442 38

Base Year: Twelve Months Ended: 12/31/10 Exhibit 1 Page 1 of 2

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

Base Year: Twelve Months Ended: 12/31/10 Exhibit 1 Page 2 of 2

Line			Balance	As Of	
	ccount Title	12/31/2010	12/31/2009	12/31/2008	12/31/2007
1 Li	abilities and Other Credits				
2	Capital Stock				
3	201 Common Capital Stock	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000
4	204 Preferred Capital Stock	1,125,000	1,125,000	1,125,000	1,125,000
5	211 Paid In Capital	17,578,392	15,546,306	10,517,585	10,500,000
6					
7	Total Capital Stock	28,703,392	26,671,306	21,642,585	21,625,000
8					
9	Retained Earnings				
10	216 Retained Earnings	19,245,988	18,194,223	16,911,964	15,982,257
11					
12	Long-Term Debt				
13	221/224 Long Term Debt	58,749,000	48,865,000	38,920,000	38,920,000
14					
15	Current and Accrued Liabilities				
16	231/233 Notes Payable	2,536,853	7,375,936	15,525,367	14,083,364
17	232/234 Accounts Payable	1,292,340	1,094,346	1,521,341	913,729
18	235 Customer Deposits	0	0	0	0
19	236 Taxes Accrued	5,524,132	82,173	2,084,635	1,237,009
20	237 Interest Accrued	629,640	599,765	557,627	557,629
21	238 Dividends Declared	12,656	12,656	12,516	12,516
22	241/242 Other Accrued Liabilities	1,301,724	968,703	1,236,911	1,220,761
23					
24	Total Current and Accrued Liabilities	11,297,346	10,133,580	20,938,397	18,025,008
25					
26	Deferred Credits				
27	252/271 Customer Advances for Construction	164,140	363,111	398,667	261,553
28	253 Other Deferred Credits	9,334,266	7,953,295	9,680,568	8,212,778
29					
30	Total Deferred Credits	9,498,406	8,316,405	10,079,235	8,474,331
31					
32	Reserves				
33	255 Reserve for Def. Invest Tax Credits	268,822	283,822	298,822	313,822
34	265 Miscellaneous Operating Reserve	60,425	38,169	0	0
34	282/283 Reserves for Deferred Income Tax	20,073,083	21,745,265	14,060,595	12,867,024
35					
36	Total Reserves	20,402,330	22,067,256	14,359,417	13,180,846
37					
38	Total Liabilities & Other Credits	\$147,896,463	\$134,247,771	\$122,851,598	\$116,207,442
39					

Comparative Statement of Income

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

Base Year: Twelve Months Ended: 12/31/10 Exhibit 2 Page 1 of 1

Line		Twelve Months Ended					
No. A	ccount No. Account Title	12/31/2010	12/31/2009	12/31/2008	12/31/2007		
1 U	tility Operating Income						
2	400 Operating Revenues	\$47,550,469	\$46,757,882	\$46,327,198	\$39,562,110		
3							
4	Operating Revenue Deductions:						
5	401 Operating Expense	18,926,973	17,816,895	18,004,436	17,797,548		
6	402 Maintenance Expense	2,983,243	2,831,573	2,834,267	3,066,944		
7	403 Depreciation Expense	3,364,694	3,305,570	3,276,978	2,994,688		
8	404-407 Amortization Expense	10,529	10,617	53,761	525		
9	408 Taxes Other Than Income Taxes	11,431,745	11,539,950	12,673,073	12,689,517		
11	409 Federal and State Income Taxes	3,438,837	3,491,460	2,868,785	(996,194)		
10	412.2 Amortization of Investment Tax Credit	(15,000)	(15,000)	(15,000)	(15,000)		
12	Total Operating Expenses	40,141,020	38,981,064	39,696,300	35,538,028		
13							
14	Total Utility Operating Income	7,409,449	7,776,818	6,630,898	4,024,082		
15							
16	Other Income						
17	419 Interest and Dividend Income	0	0	105,272	251,356		
18	420 AFUDC - Debt/Equity	656,504	200,205	179,459	169,583		
19	415-417/421 Miscellaneous Non-Operating Income	0	14,324	515,718	12,362		
20	422 Gain (Loss) from Disposition of Property	0	0	0	0		
21	Total Other Income	656,504	214,529	800,449	433,301		
22							
23	Gross Income	8,065,953	7,991,346	7,431,347	4,457,383		
24							
25	Income Deductions						
26	427 Interest on Long Term Debt	2,897,812	2,318,338	2,276,199	2,276,509		
27	428 Amortization of Debt Discount	114,131	102,235	101,279	101,279		
28	431 Other Interest Charges	351,621	505,931	1,052,031	1,568,426		
29	426 Miscellaneous Income Deductions	0	0	0	(2,654)		
30	425 Amort. Of Plant Acq. Adjustments	0	0	0	0		
31	409 Federal and State Income Taxes on Other Inc	-	5,817	38,006	935,776		
32	Total Income Deductions	3,363,564	2,932,321	3,467,515	4,879,336		
33							
34	Net Income	\$4,702,390	\$5,059,025	\$3,963,832	(\$421,953)		
35							

Comparative Statement of Retained Earnings

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

Base Year: Twelve Months Ended: 12/31/10 Exhibit 3 Page 1 of 1

Line		Twelve Mo	onths Ended	
No. Description	12/31/2010	12/31/2009	12/31/2008	12/31/2007
1				
2				
3 Balance at beginning of Period	\$18,194,223	\$16,911,964	\$15,982,257	\$16,454,835
4				
5 Add				
6 Net Income for Period	4,702,390	5,059,025	3,963,832	(421,953)
7 Adjustment to Retained Earnings	0	0	0	0
8				
9 Deduct				
10 Declaration of Preferred Stock Dividends	50,625	50,766	50,625	50,625
11 Declaration of Common Stock Dividends	3,600,000	3,726,000	2,983,500	0
12 Adjustment to Retained Earnings	0	0	0	0
13 Adjustment for Prior Years Pension Liabilities	0	0	0	0
14				
15 Balance at End of Period	\$19,245,988	\$18,194,223	\$16,911,964	\$15,982,257
16				

Comparative Statement of Operating Revenue

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

Base Year: Twelve Months Ended: 12/31/10 Exhibit 4 Page 1 of 1

Line		Twelve Months Ended				
No. Account	No. Sales of Water	12/31/2010	12/31/2009	12/31/2008	12/31/2007	
1						
2						
3	Metered Sales					
4	461 Residential	\$35,608,267	\$35,482,808	\$34,390,217	\$29,173,804	
5	461 Commercial	5,821,192	5,587,230	5,700,158	5,172,388	
6	461 Industrial	294,563	256,115	270,849	204,471	
7	464 Other Public Authority	1,649,858	1,596,570	1,836,904	1,172,234	
8	466 Sales for Resale	0_	0	0	0	
9						
10	Total Metered Sales	43,373,881	42,922,723	42,198,128	35,722,897	
11						
12						
13	Fire Protection					
14	462 Private	1,028,993	799,312	955,690	858,336	
15	463 Public	2,956,109	2,868,322	2,945,250	2,752,857	
16						
17	Total Fire Protection	3,985,102	3,667,634	3,900,940	3,611,193	
18						
19	Total Sales of Water	47,358,983	46,590,357	46,099,068	39,334,090	
20						
21						
22	Other Water Revenue					
23	471.1 Reconnection Charges	31,390	33,150	31,425	21,575	
24	471.2 Other Miscellaneous Service Revenue	160,096	134,375	196,705	206,445	
25		•	• • • • • •	• • • • • • • • • •	•••••••••	
26	Total Operating Revenues	\$47,550,469	\$46,757,882	\$46,327,198	\$39,562,110	
27						

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

Base Year: Twelve Months Ended: 12/31/10 Exhibit 5 Page 1 of 3

Line		Twelve Months Ended					
No. Ac	ccount No. Account Title	12/31/2010	12/31/2009	12/31/2008	12/31/2007		
1							
2	Source of Supply						
3	600 Supervision & Engineering	\$0	\$0	\$0	\$0		
4	601 Labor Expenses	190,764	162,412	127,913	147,557		
5	602 Purchased Water	0	0	0	0		
6	603 Miscellaneous Expenses	406	0	682	1,765		
7							
8	Total Source of Supply	191,170	162,412	128,595	149,322		
9					<u></u>		
10	Pumping						
11	620 Supervision & Engineering	234,289	257.191	222,682	224,209		
12	621 Fuel for Power Production	325,385	313,940	452,221	218,184		
13	622 Power Production Labor & Expense	0	0	0	0		
14	623.1 Fuel for Power Purchased for Pumping	2,386,612	2,153,626	2,319,771	2,306,729		
15	624 Pumping Labor & Expense	1,335,901	1,177,011	1,174,597	1,158,216		
16	626/627 Miscellaneous Expenses	147,208	120,073	138,936	148,662		
17	020/027 Miscellarieous Experises	147,200	120,075	130,930	140,002		
18	Total Pumping	4,429,396	4,021,841	4,308,207	4,056,000		
19	rotari unping	4,420,000	4,021,041	4,300,207	4,000,000		
20	Water Treatment						
20 21		226,727	237,844	222.014	233,319		
	640 Supervision & Engineering 641 Chemicals			233,811			
22		1,131,852	976,089	764,746	691,053		
23	642 Labor Expenses	239,303	288,957	270,554	304,204		
24	643/644 Miscellaneous Expenses	59,233	53,686	75,235	38,213		
25		4 057 445		4 9 4 4 9 4 9	4 000 700		
26	Total Water Treatment	1,657,115	1,556,577	1,344,346	1,266,789		
27							
28	Transmission & Distribution						
29	660 Supervision & Engineering	89,433	102,798	100,978	106,265		
30	661 Storage Facilities Expense	18,130	0	0	646		
31	662 Transmission & Distribution Lines	229,510	197,546	194,591	190,414		
32	663 Meter Expenses	52,259	37,749	45,285	169,124		
33	664 Customer Installation Expense	149,022	110,131	110,725	120,972		
34	665 Miscellaneous Expenses	187,415	205,179	272,242	327,817		
35	666 Rents	2,016	2,334	4,432	1,506		
36							
37	Total Transmission & Distribution	\$727,784	\$655,737	\$728,253	\$916,744		
38							

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

38 39 40 Base Year: Twelve Months Ended: 12/31/10 Exhibit 5 Page 2 of 3

ne	Twelve Months Ended				
o. Account No. Account Title	12/31/2010	12/31/2009	12/31/2008	12/31/2007	
Customer Accounts					
Customer Accounts					
901 Supervision	\$48,313	\$47,150	\$49,512	\$55,995	
902 Meter Reading Expense	378,078	375,212	352,989	380,762	
903 Customer Records & Collection Expense	1,028,032	1,082,341	922,220	596,548	
904 Uncollectible Accounts	273,312	105,331	49,993	371,082	
905 Miscellaneous Expenses	5,825	47,033	17,572	6,447	
Total Customer Accounts	1,733,561	1,657,067	1,392,286	1,410,834	
Sales					
2 910 Sales Expense	0	0	0	0	
}					
Total Sales	0	0	0	0	
Administrative & General					
920 Salaries	921,427	852,059	988,200	636,279	
921.1 General Officers Expense	0	0	0	0	
921.2 General Office Employees Expense	64,507	49,968	57,004	57,791	
921 Office Supplies & Other Expenses	363,378	411,742	473,347	143,618	
923 Outside Services Employed	4,723,820	4,479,772	4,632,412	4,793,532	
924 Property & Liability Insurance	751,191	867,824	731,017	1,322,119	
926.1 Employees Pension Expense	1,481,318	1,481,319	1,450,562	1,358,292	
926 Employees Welfare Expense	963,764	906,013	1,023,504	975,158	
928 Regulatory Commission Expense	277,057	166,330	129,009	133,333	
930.1 Institutional or Goodwill Advertising Expenses	10,695	7,359	2,893	0	
930 Miscellaneous Expenses	615,003	530,672	598,238	547,186	
931 General Rents	15,787	10,203	16,563	30,551	
Total Administrative & General	10,187,948	9,763,261	10,102,749	9,997,859	
Total Operating Expense - Operations	\$18,926,973	\$17,816,895	\$18,004,436	\$17,797,548	
i					

Comparative Statement of Operation and Maintenance Expenses

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

Base Year: Twelve Months Ended: 12/31/10 Exhibit 5 Page 3 of 3

Line		Twelve Months Ended				
No. Acc	ount No. Account Title	12/31/2010	12/31/2009	12/31/2008	12/31/2007	
1						
2 3	Maintenance Expenses					
3 4	Source Of Supply					
4 5	610 Supervision & Engineering	\$0	\$0	\$0	\$0	
6	614 Wells & Springs	ψ0 0	\$0 0	0	0	
7	617 Miscellaneous Plant	72,034	95,186	62,976	61,704	
8						
9	Total Source Of Supply	72,034	95,186	62,976	61,704	
10						
11	Pumping					
12	630 Supervision & Engineering	0	0	0	0	
13	631 Structures & Improvements	16,811	10,781	12,206	12,220	
14	632 Power Production Equipment	35,164	3,419	4,896	13,595	
15	633 Pumping Equipment	57,228	10,979	42,020	86,978	
16 17	Total Pumping	109,203	25,179	59,122	112,793	
18	rotar Fumping	109,203	23,179	59,122	112,793	
19	Water Treatment					
20	650 Supervision & Engineering	240	0	0	0	
21	651 Structures & Improvements	(844)	23,701	82,487	23,327	
22	652 Water Treatment Equipment	482,820	397,213	315,011	280,578	
23		<u>.</u>	<u></u>			
24	Total Water Treatment	482,217	420,914	397,498	303,905	
25						
26	Transmission & Distribution					
27	670 Supervision & Engineering	152,613	148,622	134,830	129,972	
28	671 Struct & Improve	0	0	0	2,501	
29	672 Dist. Reservoirs & Standpipes	0	0	0	0	
30 31	673/674 Transmission & Distribution Mains 675 Services	1,368,243 389,936	1,323,575 379,564	1,213,671 423,776	1,321,874 468,042	
32	676 Meters	13,042	12,433	68,321	400,042 107,014	
33	677 Hydrants	103,179	121,618	128,063	148,178	
34	678 Miscellaneous Equipment	170,554	188,909	195,394	316,837	
35					010,001	
36	Total Transmission & Distribution	2,197,567	2,174,721	2,164,055	2,494,418	
37						
38	Administrative & General					
39	932 Structures, Off Furn & Equip, Comm & Misc Equip	122,222	115,573	150,616	94,124	
40						
41	Total Administrative & General	122,222	115,573	150,616	94,124	
42	Total Operating Expanse Maintonance	2 0 0 2 2 4 2	2 821 572	2 824 267	2,066,044	
43	Total Operating Expense - Maintenance	2,983,243	2,831,573	2,834,267	3,066,944	
44 45	Total Operation & Maintenance Expenses	\$21,910,217	\$20,648,468	\$20,838,703	\$20,864,492	
40		ΨΖΙ,3ΙΟ,ΖΙΙ	φ20,040,400	ψ20,000,700	ψ <u>20,00</u> 4,432	

Comparative Statement of Taxes Charged to Operations

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

Line			Twelve Mont	hs Ended	
No. A	Account No. Account Title	12/31/2010	12/31/2009	12/31/2008	12/31/2007
1 2 3	Taxes Other Than Income				
4	408.10 Property Taxes	\$10,824,144	\$10,923,381	\$11,973,366	\$11,924,640
6 7	408.11 State and Local Franchise and Gross	Sales Tax 0	0	0	0
8 9	408 State Unemployment	15,390	15,340	7,237	10,732
10 11	408.13 State Sales and Use Tax				
12 13	408 Federal Social Security	462,522	443,595	464,294	440,592
14 15	408 Federal Unemployment	4,859	4,235	4,409	6,151
16 17	408.22 Enviromental Tax				
18 19	408.33 Other Taxes and Licenses	25,607	18,222	102,858	186,996
20 21	408 Gross Receipts Tax	99,223	135,177	120,909	120,406
22 23	Total Taxes Other Than Income	11,431,745	11,539,950	12,673,073	12,689,517
24 25	Federal & State Income Tax				
26 27	409/410 Federal	2,754,935	2,779,253	2,263,299	(926,763)
28 29	409/410 State	683,902	712,207	605,486	(69,431)
30 31	412 Amortization of ITC	(15,000)	(15,000)	(15,000)	(15,000)
32 33 34	Total Federal & State Income Tax	3,423,837	3,476,460	2,853,785	(1,011,194)
35	Total Taxes Charged to Operations	\$14,855,581	\$15,016,410	\$15,526,858	\$11,678,323

Base Year: Twelve Months Ended: 12/31/10 Exhibit 6 Page 1 of 1

Capital Structure and Capitalization Ratios Long Island American Water Stand-Alone

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

Base Year: Twelve Months Ended: 12/31/10 Exhibit 7 Page 1 of 5

Line		Twelve Month	hs Ended	
No.	12/31/2010	12/31/2009	12/31/2008	12/31/2007
1				
2 3 Long-Term Debt	\$58,749,000	\$48,865,000	\$38,920,000	\$38,920,000
5 Short-Term Debt	2,536,853	7,375,936	15,525,367	14,083,364
6 7 Total Debt	61,285,853	56,240,936	54,445,367	53,003,364
8 9 Preferred Stock	1,125,000	1,125,000	1,125,000	1,125,000
10 11 Common Equity	46,824,380	43,740,529	37,429,549	36,482,257
12 13 Total Capitalization	\$109,235,234	\$101,106,466	\$92,999,916	\$90,610,621
14 15				
16				
17				
18 19 Long-Term Debt	53.8%	48.3%	41.8%	43.0%
20	55.076	40.578	41.076	45.078
21 Short-Term Debt	2.3%	7.3%	16.7%	15.5%
22 23 Total Debt	56.1%	55.6%	58.5%	58.5%
24	50.178	55.078	50.578	50.578
25 Preferred Stock	1.0%	1.1%	1.2%	1.2%
26 27 Common Equity	42.9%	43.3%	40.3%	40.3%
28	42.370		40.378	40.378
29 Total Capitalization	100.0%	100.0%	100.0%	100.0%
30 31				
51				

Funds Requirement Statement Long Island American Water Stand-Alone

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

Exhibit 7

Page 2 of 5

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

Line **Twelve Months Ended** No. 12/31/11 12/31/12 1 2 Cash Resources 3 4 Net Income \$3,876,974 \$2,943,655 5 Depreciation 3,872,961 4,362,990 6 Deferred Taxes 225,088 2,707,409 7 Amortization Of Other Deferred Charges 74,467 207,884 8 Issue Long-Term Debt, Common Stock, and Equity Infusions 18,000,000 9,250,000 9 10 26,049,489 19,471,938 11 12 Cash Requirements 13 14 Construction Net of Customer Advances 22,552,038 13,799,764 15 Sinking Funds and Maturities 0 0 16 Dividends 2,907,731 2,207,741 17 Unpaid Invoices/Construction Costs Payable 0 0 18 Deferred Expenses 538,462 161,538 19 Repay Short-Term Debt 3,000,000 0 20 21 28,998,230 16,169,043 22 23 Funds Required 24 \$2,948,741 (\$3,302,895) 25 26 27 28

Estimate of Capital Structure for the Dates Shown Long Island American Water Stand-Alone

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

Base Year: Twelve Months Ended: 12/31/10 Exhibit 7 Page 3 of 5

Line	Actual	Estim	ated
No.	12/31/10	12/31/11	12/31/12
1 2 Long-Term Debt 3 General Mortgage Bonds:			
 4 8.46 % Series Due 12/01/2022 5 5.25 % Series Due 08/01/2027 6 4.9% Series Due 10/01/2034 	\$9,000,000 13,775,000 16,000,000	\$0 13,775,000 16,000,000	\$0 13,775,000 16,000,000
 7 6.0% Series Due 12/31/39 8 6.0% Series Due 12/31/40 9 60% Series Due 12/31/40 	9,974,000 10,000,000	9,974,000 10,000,000	9,974,000 10,000,000
 9 6.3% Series Due 6/30/2041 10 6.6% Series Due 10/31/2041 11 7.0% Series Due 10/31/2042 		9,000,000 6,000,000	9,000,000 6,000,000 6,000,000
12 13 Total Long-Term Debt 14	58,749,000	64,749,000	70,749,000
15 <u>Short-Term Debt</u> 16			
 17 Notes Pending Issuance of Securities 18 19 	2,536,853	(51,259)	00
20 Preferred Stock 21			
22 4.50 % Series 23 24	1,125,000	1,125,000	1,125,000
24 25 <u>Common Equity</u> 26			
27 Common Stock 28 Proposed Issue 29 Baid Is Conital	10,000,000 0 17 578 202	10,000,000 3,000,000 17,578,202	10,000,000 3,250,000 20,578,202
29 Paid-In Capital 30 Retained Earnings 31	17,578,392 19,245,988	17,578,392 20,215,231	20,578,392 20,951,145
32 Total Common Equity 33 34	46,824,380	50,793,623	54,779,537
35 Total Capitalization	\$109,235,234	\$116,616,365	\$126,653,537

Computation of the Effective Cost Rate of Long-Term Debt and Preferred Stock by Issue Long Island American Water Stand-Alone

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

Base Year: Twelve Months Ended: 12/31/10 Exhibit 7 Page 4 of 5

			Principal			Net	
Line	Date of	Date Of	Amount	Issuance	Net	Proceeds	Effective
No.	Issue	Maturity	Issued	Expenses	Proceeds	Ratio	Cost Rate
1							
2 Long-Term Debt							
3							
4 General Mortgage Bonds:							
5 8.46 % Series Due 12/01/2022	7/1/97	8/1/27	\$9,000,000	\$273,892	\$8,726,108	96.96%	8.73%
6 5.25 % Series Due 08/01/2027	12/15/92	12/1/22	13,930,000	1,150,412	12,779,588	91.74%	5.72%
7 4.9% Series Due 10/01/2034	10/28/04	10/1/34	16,000,000	1,228,673	14,771,327	92.32%	5.31%
8 6.0% Series Due 12/31/39	12/4/09	12/1/39	10,000,000	355,782	9,644,218	96.44%	6.22%
9 6.0% Series Due 12/31/40	12/15/10	12/1/40	10,000,000	402,144	9,597,856	95.98%	6.25%
10 6.3% Series Due 6/30/2041	5/1/11	10/15/37	9,000,000	208,794	8,791,206	97.68%	6.45%
11 6.6% Series Due 10/31/2041	11/1/11	10/15/37	6,000,000	0	6,000,000	100.00%	6.60%
12 7.0% Series Due 10/31/2042	11/1/12	10/15/37	6,000,000	0	6,000,000	100.00%	7.00%
13							
14							
15 Preferred Stock							
16 4.50 % Series			\$1,125,000	\$0	\$1,125,000	100.00%	4.50%
17							

Proposed Cost of Capital Long Island American Water Stand-Alone

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

ine Io.	Pro Forma	% to Total	Cost Rate	Weighted Cost	
1 2 Long-Term Debt 3 4 General Mortgage Bonds:		. orda			
 5 8.46 % Series Due 12/01/2022 6 5.25 % Series Due 08/01/2027 7 4.9% Series Due 10/01/2034 9 6.0% Series Due 12/31/39 	\$0 13,775 16,000 9,974	0.00% 19.47% 22.62% 14.10%	8.73% 5.72% 5.31% 6.22%		
 10 6.0% Series Due 12/31/40 11 6.3% Series Due 6/30/2041 12 6.6% Series Due 10/31/2041 13 7.0% Series Due 10/31/2042 	10,000 9,000 6,000 6,000	14.13% 12.72% 8.48% 8.48%	6.25% 6.45% 6.60% 7.00%		
14 Total Long-Term Debt 5 6 Short-Term Debt 7	70,749	<u>100.00%</u> 55.73%	6.05%	3.37%	
 18 Notes Pending Issuance of Securities 19 20 Preferred Stock 	0_	0.00%			
1 2 4.50 % Series 3 4	1,125	0.89%	4.50%	0.04%	
5 Common Equity 6	10.000				
 27 Common Stock 28 Proposed Issue 29 Paid-In Capital 30 Retained Earnings 31 	10,000 3,250 20,578 21,248				
31 32 Total Common Equity 33 34	55,076	43.38%	11.50%	4.99%	
35 Total Capitalization	\$126,950	100.00%		8.40%	

Base Year: Twelve Months Ended: 12/31/10 Exhibit 7 Page 5 of 5

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		Twelve End		Three Mos. Ending	Twelve Mos. Ending	Three Mos. Ending
No.		12/31/2011	12/31/2012	3/31/2013	3/31/2014	3/31/2015
1	Major Investment Projects					
2	Business Transformation	\$0	\$2,594,064	\$0		
3	Plant #13 Rehab 2 - 0.75MG Tanks	0	0	0		
4	Well 9-2A Replacement	473,303	0	0		
5	Redrill well 12-1, Grove St Baldwin	333,686	0	0		
6	Plant 5 redrill common suction wells, Ph 1	410,000	0	0		
7	Plant 5 common suction wells, Ph 2	505,000	0	0		
8	Rpl 16" wm to AB w/o AB Bridge	1,210,718	0	0		
9	Well 17-1 Redrill, Lakeview	375,377	0	0		
10	Well 2-1 Redrill, Lakeview	420,135	0	0		
11	New well 20-2, Valley Stream	850,002	0	0		
12	Plant #8 Iron Removal Filter	7,620,313	0	0		
13	Plant #15 Iron Removal Filters	0	0	0		
14	Ongoing Routine Construction, Replacement					
15	and Purchase of Equipment and Facilities					
16						
17	Mains - New	201,194	100,700	25,175		
18	Mains - Replaced/Restored	3,957,608	4,880,000	1,250,000		
19	Mains - Unscheduled	490,500	495,500	125,000		
20	Mains - Relocated	182,000	182,000	47,500		
21	Hydrants, Valves and Manholes - New	30,000	38,000	9,500		
22	Hydrants, Valves and Manholes - Rep	459,000	505,000	105,000		
23	Services and Laterals - New	390,523	390,000	97,500		
24	Services and Laterals - Repl	1,120,000	1,145,000	337,500		
25	Meters - New	25,078	25,000	8,750		
26	Meters - Replaced	795,568	702,500	187,500		
27	ITS Equipment and Systems	45,000	125,000	0		
28	SCADA Equipment and Systems	48,000	48,000	12,000		
29	Security Equipment and Systems	40,000	45,000	11,250		
30	Offices and Operations Centers	67,069	75,000	18,750		
31	Vehicles	254,000	385,000	0		
32	Tools and Equipment	124,848	124,000	36,250		
33	Process Plant Facilities and Equipm	1,249,932	1,190,000	300,000		
34	Engineering Studies	179,472	100,000	25,000		
35	Projects Funded by Others	295,000	300,000	75,000		
36		¢00 450 005	¢10 / /0 70/	¢0 674 675	¢04.964.646	¢10 400 005
37 38		\$22,153,325	\$13,449,764	\$2,671,675	\$24,861,646	\$13,492,265

Pro Forma Statement of Income

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

Base Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 1 of 46

		Exh. 9			12 Months		12 Months		Twelve Mo	onths Ended 3/3	31/2013
Line	e	Ref	Actual		Ended 12/31/11		Ended 12/31/12	<u> </u>	Present		Proposed
No	. Description	Pg. No.	12/31/2010	Adjustment	Forecast	Adjustment	Forecast	Adjustment	Rates	Adjustment	Rates
1	Operating Revenues	2-8	\$47,550,469	\$1,861,819	\$49,412,288	\$2,720,323	\$52,132,611	(\$3,069,452)	\$49,063,159	\$9,563,146	\$58,626,305
3 4 5	O & M Expenses	13-38	21,910,216	862,518	22,772,733	848,323	23,621,056	205,361	23,826,417	60,057	23,886,474
6 7 8	Depreciation Amortization	39-40	3,364,694 10,529	508,267 (10,529)	3,872,961 0	490,029 0	4,362,990 0	10,079 0	4,373,069 0	0 0	4,373,069 0
9 10	Taxes Other Than Income	41-44	11,431,745	907,640	12,339,385	2,328,852	14,668,236	353,145	15,021,381	21,477	15,042,858
11 12		45	683,902	(184,356)	499,546	(76,150)	423,396	(293,605)	129,791	818,263	948,054
13 14	Federal Income Tax Amort of ITC	46	2,739,935 0	(556,362) (15,000)	2,183,573 (15,000)	(326,474) 0	1,857,099 (15,000)	(1,075,251) 0	781,848 (15,000)	2,945,539 0	3,727,387 (15,000)
15 16	Total Operating Expenses		40,141,020	1,512,178	41,653,198	3,264,580	44,917,777	(800,271)	44,117,506	3,845,336	47,962,842
17 18	Utility Operating Income		\$7,409,449	\$349,641	\$7,759,091	(\$544,257)	\$7,214,834	(\$2,269,181)	\$4,945,653	\$5,717,810	\$10,663,463
19 20			¢00 774 000		¢440.004.400		¢405 000 004		¢400.045.550		
21 22			\$99,771,082		\$113,694,133		\$125,239,001	=	\$126,945,552	:	\$126,945,552
23 24			7.43%		6.82%		5.76%	=	3.90%	•	8.40%
25 26			9.93%		7.63%		5.37%	=	1.09%	:	11.50%

26

27

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29 30

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Statement of Pro Forma Operating Revenue

Long	Island	American	Water
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Case 11-W-____ Witness Responsible: R. A. Engle

Base Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 2 of 46

		Base Year Ended	Forecasted	Year Ended	Forecasted Y	'ear Ended	Forecasted Rate Year Ended March 31, 2013					
	Exh. 9	12/31/2010	Ended Decen	nber 31, 2011	Ended Decem	ber 31, 2012	Pro Forma Pre	esent Rates	Pro Forma Pro	posed Rates		
Line	Ref	Actual Booked	Normalization	Revenues	Customer Inc.	Revenues	Customer Inc.	Revenues	Requested	Revenues		
No. Description	Pg. No.	Revenues	Adjustment	Col (1) + (2)	Adjustment	Col (3) + (4)	Adjustment	Col (5) + (6)	Adj.	Col (7) + (8)		
1		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
2 Metered Consumption Revenue												
3 Residential	3	\$36,997,668	(\$1,157,875)	\$35,839,793	\$12,503	\$35,852,296	\$3,125	\$35,855,421	\$6,993,615	\$42,849,03		
4 Commerical, OPA & Industrial	4-6	7,721,341	312,729	8,034,070	0	8,034,070	0	8,034,070	1,567,304	9,601,37		
5 Lawn Sprinklers	8	158,102	797,961	956,063	0	956,063	0	956,063	186,534	1,142,5		
6												
7 Total Metered Sales	_	44,877,111	(47,185)	44,829,926	12,503	44,842,429	3,125	44,845,554	8,747,453	53,593,0		
8	-											
9 Fire Protection												
10 Private	7	1,028,993	15,959	1,044,952	0	1,044,952	0	1,044,952	203,867	1,248,8		
11 Public	7	2,956,109	25,058	2,981,167	0	2,981,167	0	2,981,167	581,626	3,562,7		
12												
13 Total Fire Protection	_	3,985,102	41,017	4,026,119	0	4,026,119	0	4,026,119	785,493	4,811,6		
14	-											
15 Total Water Sales		48,862,213	(6,168)	48,856,045	12,503	48,868,548	3,125	48,871,673	9,532,946	58,404,6		
16	=											
17 DSIC Surcharge eff 2/2/2009	0.84%	Note (1)	376,571	376,571	105	376,676	(376,676)	0	0			
18 DSIC Surcharge eff 1/1/2010	0.20%	Note (1)	89,660	89,660	25	89,685	(89,685)	0	0			
19 DSIC Surcharge eff 7/1/2010	0.44%	Note (1)	197,252	197,252	55	197,307	(197,307)	0	0			
20 DSIC Surcharge eff 2/24/2011	0.49%		183,056	183,056	36,672	219,728	(219,728)	0	0			
21 DSIC Surcharge eff 7/1/2011	0.22%		49,313	49,313	49,340	98,653	(98,653)	0	0			
22 DSIC Surcharge eff 1/1/2012	0.55%		,	,	246,633	246,633	(246,633)	0	0			
23							(, , ,					
24 SIC Surcharge est eff 5/2011	1.21%	0	316,425	316,425	226,168	542,593	(542,593)	0	0			
25												
26 Revenue Stabilization		186,939	(206,660)	(19,721)	65,770	46,049	(46,049)	0	0			
27 Property Tax Reconciliation Clause		(1,690,169)	862,370	(827,799)	2,083,052	1,255,253	(1,255,253)	0	0			
28												
29 NSF Check Charge		5,304	0	5,304	0	5,304	0	5,304	0	5,3		
30 Reconnection Charge		31,390	0	31,390	0	31,390	0	31,390	0	31,3		
31 Miscellaneous Water Revenue		3,278	0	3,278	0	3,278	0	3,278	640	3,9		
32 Other Water Revenue		151,514	0	151,514	0	151,514	0	151,514	29,560	181,0		
33	-									· · · ·		
34 Total Operating Revenues		\$47,550,469	\$1,861,819	\$49,412,288	\$2,720,323	\$52,132,611	(\$3,069,452)	\$49,063,159	\$9,563,146	\$58,626,3		

35 Note (1): DSIC revenue for the calendar year ended 12/31/10 is included in metered revenues above.

Statement of Pro Forma Operating Revenue Residential

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle Base Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 3 of 46

	Norm	alized Base Y	'ear	Forecasted	Year Ended	Forecasted	Year Ended		orecasted Rate	e Year Ended M	arch 31, 201	3
	Ended I	December 31	, 2010	Ended Decer	nber 31, 2011	Ended Decen	nber 31, 2012	Pro Forma F	Present Rates	Pro For	na Propose	d Rates
Line	Number of	Rates Eff.	Revenues	Number of	Revenues	Number of	Revenues	Number of	Revenues	Number of	•	Revenues
No. Description	Bills	4/1/10	Col (1)x(2)	Bills	Col (4)x(2)	Bills	Col (6)x(2)	Bills	Col (8)x(2)	Bills	Rates	Col (10)x(11)
1 Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2 Monthly:												
3 5/8" Monthly	775,027	\$9.39	\$7,277,504	775,315	\$7,280,208	775,603	\$7,282,912	775,675	\$7,283,588	775,675	\$11.22	\$8,703,074
4 3/4" Monthly	31,845	10.72	341,378	31,845	341,378	31,845	341,378	31,845	341,378	31,845	12.81	407,934
5 1" Monthly	14,106	12.76	179,993	14,106	179,993	14,106	179,993	14,106	179,993	14,106	15.25	215,117
6 1-1/2" Monthly	1,186	24.83	29,448	1,186	29,448	1,186	29,448	1,186	29,448	1,186	29.67	35,189
7 2" Monthly	294	27.87	8,194	294	8,194	294	8,194	294	8,194	294	33.31	9,793
8 Total Full Period Bills	822,458		7,836,517	822,746	7,839,221	823,034	7,841,925	823,106	7,842,601	823,106		9,371,107
9												
10 Consumption	(1,000 Gal)			(1,000 Gal)		(1,000 Gal)		(1,000 Gal)		(1,000 Gal)		
11												
12 Summer Usage												
13 First 5,000 Gal	1,542,115.6	\$3.5046	5,404,498	1,542,115.6	5,404,498	1,542,115.6	5,404,498	1,542,115.6	5,404,498	1,542,115.6	\$4.1883	6,458,843
14 Over 5,000 Gal	2,688,671.3	4.3838	11,786,597	2,688,671.3	11,786,597	2,688,671.3	11,786,597	2,688,671.3	11,786,597	2,688,671.3	5.2391	14,086,218
15 Winter Usage	3,148,110.4	3.5046	11,032,868	3,148,110.4	11,032,868	3,148,110.4	11,032,868	3,148,110.4	11,032,868	3,148,110.4	4.1883	13,185,231
16												
17 Test Year Consumption	7,378,897.3			7,378,897.3		7,378,897.3		7,378,897.3		7,378,897.3		
18												
19 Normalization Adjustment:												
20 Summer Usage 1st Block	39,577.1	\$3.5046	138,702	39,577.1	138,702	39,577.1	138,702	39,577.1	138,702	39,577.1	\$4.1883	165,761
21 Summer Usage 2nd Block	(369,498.4)	4.3838	(1,619,807)	(369,498.4)	(1,619,807)	(369,498.4)	(1,619,807)	(369,498.4)	(1,619,807)	(369,498.4)	5.2391	(1,935,839)
22 Winter Usage	353,284.0	3.5046	1,238,119	353,284.0	1,238,119	353,284.0	1,238,119	353,284.0	1,238,119	353,284.0	4.1883	1,479,659
23												
24 Subtotal	7,402,260.0		27,980,977	7,402,260.0	27,980,977	7,402,260.0	27,980,977	7,402,260.0	27,980,977	7,402,260.0		33,439,873
25												
26 Avg usage per customer	108.0	2,592.0										
27 Additional usage for customer growth												
28 Summer Usage 1st Block	553.9	\$3.5046	1,941	1,107.8	3,882	1,661.7	5,824	1,800.2	6,309	1,800.2	\$4.1883	7,540
29 Summer Usage 2nd Block	812.1	4.3838	3,560	1,624.2	7,120	2,436.3	10,680	2,639.3	11,570	2,639.3	5.2391	13,828
30 Winter Usage	1,226.0	3.5046	4,297	2,452.0	8,593	3,678.0	12,890	3,984.5	13,964	3,984.5	4.1883	16,688
31 Total	2,592.0		9,798	5,184.0	19,595	7,776.0	29,394	8,424.0	31,843	8,424.0		38,056
32												
33 Total Revenues			\$35,827,292		\$35,839,793		\$35,852,296		\$35,855,421			\$42,849,036
34						•		-		•		

Statement of Pro Forma Operating Revenue Commercial

Long Island American Water Case 11-W-___ Witness Responsible: R. A. Engle Base Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 4 of 46

	Norm	alized Base Y	ear	Forecasted	Year Ended	Forecasted	Year Ended	F	orecasted Rate	e Year Ended M	arch 31, 201	3
	Ended	December 31	, 2010	Ended Decen	nber 31, 2011	Ended Decem	nber 31, 2012	Pro Forma F	resent Rates	Pro Forma Prop	osed Rates	
Line	Number of	Rates Eff.	Revenues	Number of	Revenues	Number of	Revenues	Number of	Revenues	Number of		Revenues
No. Description	Bills	4/1/10	Col (1)x(2)	Bills	Col (4)x(2)	Bills	Col (6)x(2)	Bills	Col (8)x(2)	Bills	Rates	Col (10)x(11)
1 Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2 5/8" Monthly	38,537	\$9.39	\$361,862	38,537	\$361,862	38,537	\$361,862	38,537	\$361,862	38,537	\$11.22	\$432,385
3 3/4" Monthly	5,811	10.72	62,294	5,811	62,294	5,811	62,294	5,811	62,294	5,811	12.81	74,439
4 1" Monthly	5,361	12.76	68,406	5,361	68,406	5,361	68,406	5,361	68,406	5,361	15.25	81,755
5 1-1/2" Monthly	5,123	24.83	127,204	5,123	127,204	5,123	127,204	5,123	127,204	5,123	29.67	151,999
6 2" Monthly	1,977	27.87	55,099	1,977	55,099	1,977	55,099	1,977	55,099	1,977	33.31	65,854
7 3" Monthly	229	60.82	13,928	229	13,928	229	13,928	229	13,928	229	72.69	16,646
8 3" Monthly Compound	48	95.56	4,587	48	4,587	48	4,587	48	4,587	48	114.20	5,482
9 4" Monthly Compound	24	108.86	2,613	24	2,613	24	2,613	24	2,613	24	130.10	3,122
10 6" Monthly Compound	0	108.57	0	0	0	0	0	0	0	0	129.75	0
11 8" Monthly Compound	12	146.76	1,761	12	1,761	12	1,761	12	1,761	12	175.39	2,105
12 5/8" & 2" Monthly	0	29.33	0	0	0	0	0	0	0	0	35.05	0
13 1" & 1 1/2" Monthly	0	30.41	0	0	0	0	0	0	0	0	36.34	0
14 1 1/2" & 1 1/2" Monthly	497	37.61	18,692	497	18,692	497	18,692	497	18,692	497	44.95	22,340
15 1 1/2" & 2" Monthly	13	40.65	528	13	528	13	528	13	528	13	48.58	632
16 2" & 2" Monthly	710	43.69	31,020	710	31,020	710	31,020	710	31,020	710	52.21	37,069
17 3" & 3" Monthly	93	169.67	15,779	93	15,779	93	15,779	93	15,779	93	202.77	18,858
18 4" & 4" Monthly	25	196.23	4,906	25	4,906	25	4,906	25	4,906	25	234.51	5,863
19 Total Full Period Bills	58,460		768,679	58,460	768,679	58,460	768,679	58,460	768,679	58,460		918,549
20 Consumption	(1,000 Gal)											
21 Summer First 34,000 Gal	270,723.0	\$4.3838	1,186,795	270,723.0	1,186,795	270,723.0	1,186,795	270,723.0	1,186,795	270,723.0	\$5.2391	1,418,345
22 Summer Over 34,000 Gal	413,194.7	3.5046	1,448,082	413,194.7	1,448,082	413,194.7	1,448,082	413,194.7	1,448,082	413,194.7	4.1883	1,730,583
23 Winter First 34,000 Gal	327,471.2	3.5046	1,147,655	327,471.2	1,147,655	327,471.2	1,147,655	327,471.2	1,147,655	327,471.2	4.1883	1,371,548
24 Winter Over 34,000 Gal	344,974.0	2.9221	1,008,048	344,974.0	1,008,048	344,974.0	1,008,048	344,974.0	1,008,048	344,974.0	3.4922	1,204,718
25 Test Year Consumption	1,356,362.8			1,356,362.8		1,356,362.8		1,356,362.8		1,356,362.8		
26												
27 Norm Adj Summer Usage 1st Block	17,245.0	\$4.3838	75,599	17,245.0	75,599	17,245.0	75,599	17,245.0	75,599	17,245.0	\$5.2391	90,348
28 Norm Adj Summer Usage 2nd Block	19,100.2	3.5046	66,938	19,100.2	66,938	19,100.2	66,938	19,100.2	66,938	19,100.2	4.1883	79,997
29 Norm Adj Winter Usage 1st Block	25,151.8	3.5046	88,147	25,151.8	88,147	25,151.8	88,147	25,151.8	88,147	25,151.8	4.1883	105,343
30 Norm Adj Winter Usage 2nd Block	118,847.5	2.9221	347,284	118,847.5	347,284	118,847.5	347,284	118,847.5	347,284	118,847.5	3.4922	415,039
31 Subtotal	1,536,707.3		5,368,548	1,536,707.3	5,368,548	1,536,707.3	5,368,548	1,536,707.3	5,368,548	1,536,707.3		6,415,921
32												
33 Total Revenues			\$6,137,227		\$6,137,227		\$6,137,227	_	\$6,137,227			\$7,334,470
24				•				-		•		

Statement of Pro Forma Operating Revenue Industrial

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle Base Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 5 of 46

	Norm	alized Base Y	ear	Forecasted	Year Ended	Forecasted	Year Ended	Forecasted Rate Year Ended March 31, 2013				13
	Ended I	December 31,	2010	Ended Decem	nber 31, 2011	Ended Decem	nber 31, 2012	Pro Forma F	Present Rates	Pro Forma Prop	oosed Rates	6
Line	Number of	Rates Eff.	Revenues	Number of	Revenues	Number of	Revenues	Number of	Revenues	Number of		Revenues
No. Description	Bills	4/1/10	Col (1)x(2)	Bills	Col (4)x(2)	Bills	Col (6)x(2)	Bills	Col (8)x(2)	Bills	Rates	Col (10)x(11)
1 Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2 5/8" Monthly	59	\$9.39	\$554	59	\$554	59	\$554	59	\$554	59	\$11.22	\$662
3 3/4" Monthly	0	10.72	0	0	0	0	0	0	0	0	12.81	0
4 1" Monthly	61	12.76	778	61	778	61	778	61	778	61	15.25	930
5 1-1/2" Monthly	137	24.83	3,402	137	3,402	137	3,402	137	3,402	137	29.67	4,065
6 2" Monthly	48	27.87	1,338	48	1,338	48	1,338	48	1,338	48	33.31	1,599
7 3" Monthly	0	60.82	0	0	0	0	0	0	0	0	72.69	0
8 3" Monthly Compound	0	95.56	0	0	0	0	0	0	0	0	114.20	0
9 4" Monthly Compound	0	108.86	0	0	0	0	0	0	0	0	130.10	0
10 6" Monthly Compound	12	108.57	1,303	12	1,303	12	1,303	12	1,303	12	129.75	1,557
11 8" Monthly Compound	12	146.76	1,761	12	1,761	12	1,761	12	1,761	12	175.39	2,105
12 5/8" & 2" Monthly	0	29.33	0	0	0	0	0	0	0	0	35.05	0
13 1" & 1 1/2" Monthly	0	30.41	0	0	0	0	0	0	0	0	36.34	0
14 1 1/2" & 1 1/2" Monthly	0	37.61	0	0	0	0	0	0	0	0	44.95	0
15 1 1/2" & 2" Monthly	0	40.65	0	0	0	0	0	0	0	0	48.58	0
16 2" & 2" Monthly	12	43.69	524	12	524	12	524	12	524	12	52.21	627
17 3" & 3" Monthly	0	169.67	0	0	0	0	0	0	0	0	202.77	0
18 4" & 4" Monthly	0	196.23	0	0	0	0	0	0	0	0	234.51	0
19 Total Full Period Bills	341	-	9,660	341	9,660	341	9,660	341	9,660	341		11,545
20		_										
21 Consumption 22	(1,000 Gal)											
23 Summer First 34,000 Gal	2,966.3	\$4.3838	13,004	2,966.3	13,004	2,966.3	13,004	2,966.3	13,004	2,966.3	\$5.2391	15,541
24 Summer Over 34,000 Gal	33,501.0	3.5046	117,407	33,501.0	117,407	33,501.0	117,407	33,501.0	117,407	33,501.0	4.1883	140,312
25 Winter First 34,000 Gal	4,355.7	3.5046	15,265	4,355.7	15,265	4,355.7	15,265	4,355.7	15,265	4,355.7	4.1883	18,243
26 Winter Over 34,000 Gal	47,064.7	2.9221	137,528	47,064.7	137,528	47,064.7	137,528	47,064.7	137,528	47,064.7	3.4922	164,359
27 Subtotal	87,887.6	-	283,204	87,887.6	283,204	87,887.6	283,204	87,887.6	283,204	87,887.6		338,455
28		=										
29 Total Revenues			\$292,864	_	\$292,864		\$292,864		\$292,864			\$350,000
20		-				-		=				

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Statement of Pro Forma Operating Revenue Other Public Authority

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle Base Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 6 of 46

	Norm	nalized Base \	′ear	Forecasted	Year Ended	Forecasted	Year Ended	F	Forecasted Rate	te Year Ended March 31, 2013		
	Ended	December 31	, 2010	Ended Decer	nber 31, 2011	Ended Decen	nber 31, 2012	Pro Forma F	Present Rates	Pro For	ma Propose	d Rates
Line	Number of	Rates Eff.	Revenues	Number of	Revenues	Number of	Revenues	Number of	Revenues	Number of		Revenues
No. Description	Bills	4/1/10	Col (1)x(2)	Bills	Col (4)x(2)	Bills	Col (6)x(2)	Bills	Col (8)x(2)	Bills	Rates	Col (10)x(11)
1 Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2 5/8" Monthly	679	\$9.39	\$6,376	679	\$6,376	679	\$6,376	679	\$6,376	679	\$11.22	\$7,618
3 3/4" Monthly	352	10.72	3,773	352	3,773	352	3,773	352	3,773	352	12.81	4,509
4 1" Monthly	678	12.76	8,651	678	8,651	678	8,651	678	8,651	678	15.25	10,340
5 1-1/2" Monthly	816	24.83	20,261	816	20,261	816	20,261	816	20,261	816	29.67	24,211
6 2" Monthly	775	27.87	21,599	775	21,599	775	21,599	775	21,599	775	33.31	25,815
7 3" Monthly	249	60.82	15,144	249	15,144	249	15,144	249	15,144	249	72.69	18,100
8 3" Monthly Compound	145	95.56	13,856	145	13,856	145	13,856	145	13,856	145	114.20	16,559
9 4" Monthly Compound	84	108.86	9,144	84	9,144	84	9,144	84	9,144	84	130.10	10,928
10 6" Monthly Compound	25	108.57	2,714	25	2,714	25	2,714	25	2,714	25	129.75	3,244
11 8" Monthly Compound	12	146.76	1,761	12	1,761	12	1,761	12	1,761	12	175.39	2,105
12 5/8" & 2" Monthly	0	29.33	0	0	0	0	0	0	0	0	35.05	0
13 1" & 1 1/2" Monthly	0	30.41	0	0	0	0	0	0	0	0	36.34	0
14 1 1/2" & 1 1/2" Monthly	97	37.61	3,648	97	3,648	97	3,648	97	3,648	97	44.95	4,360
15 1 1/2" & 2" Monthly	0	40.65	0	0	0	0	0	0	0	0	48.58	0
16 2" & 2" Monthly	289	43.69	12,626	289	12,626	289	12,626	289	12,626	289	52.21	15,089
17 3" & 3" Monthly	24	169.67	4,072	24	4,072	24	4,072	24	4,072	24	202.77	4,866
18 4" & 4" Monthly	0	196.23	0	0	0	0	0	0	0	0	234.51	0
19 Total Full Period Bills	4,225	-	123,625	4,225	123,625	4,225	123,625	4,225	123,625	4,225		147,744
20		-										
21 Consumption 22	(1,000 Gal)											
23 Summer First 34,000 Gal	35,184.0	\$4.3838	154,239	35,184.0	154,239	35,184.0	154,239	35,184.0	154,239	35,184.0	\$5.2391	184,332
24 Summer Over 34.000 Gal	204,662.9	3.5046	717,261	204,662.9	717,261	204,662.9	717,261	204,662.9	717,261	204,662.9	4.1883	,
25 Winter First 34,000 Gal	33,304.1	3.5046	116,718	33,304.1	116,718	33,304.1	116,718	33,304.1	116,718	33,304.1	4.1883	,
26 Winter Over 34,000 Gal	168,418.5	2.9221	492,136	168,418.5	492,136	168,418.5	492,136	168,418.5	492,136	168,418.5	3.4922	,
27 Subtotal	441,569.4		1,480,354	441,569.4	1,480,354	441,569.4	1,480,354	441,569.4	1,480,354	441,569.4		1,769,160
28		=		, -	, , -	, ,	, , -	,	, , -	<u> </u>		
29 Total Revenues			\$1,603,979		\$1,603,979		\$1,603,979		\$1,603,979			\$1,916,904
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Statement of Pro Forma Operating Revenue Private and Public Fire Protection Service

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle Base Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 7 of 46

	-	nalized Base Y		Forecasted		Forecasted				e Year Ended M	,	
		December 31	, 2010	Ended Decen	,	Ended Decem			Present Rates		ma Propose	d Rates
Line	Number of	Rates Eff.	Revenues	Number of	Revenues	Number of	Revenues	Number of	Revenues	Number of		Revenues
No. Description	Bills	4/1/10	Col (1)x(2)	Bills	Col (4)x(2)	Bills	Col (6)x(2)	Bills	Col (8)x(2)	Bills	Rates	Col (10)x(11)
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2 Private Fire												
3 Connections to Mains												
4 2"	227	\$39.66	\$9,003	227	\$9,003	227	\$9,003	227	\$9,003	227	\$47.40	\$10,760
5 3"	20	99.14	1,983	20	1,983	20	1,983	20	1,983	20	118.48	2,370
6 4"	1,679	198.31	332,962	1,679	332,962	1,679	332,962	1,679	332,962	1,679	237.00	397,923
7 6"	977	396.63	387,508	977	387,508	977	387,508	977	387,508	977	474.01	463,108
8 8"	262	793.19	207,816	262	207,816	262	207,816	262	207,816	262	947.94	248,360
9 10"	4	1,586.47	6,346	4	6,346	4	6,346	4	6,346	4	1,896.00	7,584
10 12"	4	3,172.95	12,692	4	12,692	4	12,692	4	12,692	4	3,792.00	15,168
11 16"	0	6,345.89	0	0	0	0	0	0	0	0	7,584.00	0
12												
13 Private Fire Hydrants	132	\$656.38	86,642	132	86,642	132	86,642	132	86,642	132	\$784.44	103,546
14				-								
15 Total Private Fire pre-taxes			1,044,952		1,044,952		1,044,952		1,044,952			1,248,819
16				=		: :						
17												
18 Public Fire Hydrants												
19 Monthly	3,270	\$656.38	2,146,199	3,270	2,146,199	3,270	2,146,199	3,270	2,146,199	3,270	\$784.44	2,564,923
20 Quarterly	1,246	656.38	817,902	1,246	817,902	1,246	817,902	1,246	817,902	1,246	784.44	, ,
21 Yearly	26	656.38	17,066	26	17,066	26	17,066	26	17,066	26	784.44	
22			1	-	1	· · · · ·	,		,		-	
23 Total Public Fire pre-taxes			2,981,167		2,981,167		2,981,167		2,981,167			3,562,793
24			,,	=	,,		,,	• •	,,	1		
25												
26 Total Private and Public Fire			\$4,026,119		\$4,026,119		\$4,026,119		\$4,026,119			\$4,811,612
27		:	ΨΞ,020,113	=	ψ+,020,113		ψτ,020,113		ψτ,020,113	•		φ=,011,012
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Statement of Pro Forma Operating Revenue Lawn Sprinklers

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle Base Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 8 of 46

	Norm	nalized Base Y	'ear	Forecasted	Year Ended	Forecasted	Year Ended	F	Forecasted Rate	e Year Ended M	arch 31, 201	3
	Ended	December 31	, 2010	Ended Decen	nber 31, 2011	Ended Decem	nber 31, 2012	Pro Forma F	Present Rates	Pro For	ma Propose	d Rates
Line	Number of	Rates Eff.	Revenues	Number of	Revenues	Number of	Revenues	Number of	Revenues	Number of		Revenues
No. Description	Bills	4/1/10	Col (1)x(2)	Bills	Col (4)x(2)	Bills	Col (6)x(2)	Bills	Col (8)x(2)	Bills	Rates	Col (10)x(11)
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2												
3 Meter Size												
4 1" Season	483	\$138.83	\$67,058	483	\$67,058	483	\$67,058	483	\$67,058	483	\$165.92	\$80,143
5 1-1/2" Season	125	245.60	30,666	125	30,666	125	30,666	125	30,666	125	293.52	36,649
6 2" Season	26	282.11	7,335	26	7,335	26	7,335	26	7,335	26	337.15	8,766
7		-										
8 Total Full Period Bills	634		105,059	634	105,059	634	105,059	634	105,059	634		125,558
9		-										
10 Consumption	(1,000 Gal)											
11												
12 All Usage	207,472.8	\$4.3838	909,519	207,472.8	909,519	207,472.8	909,519	207,472.8	909,519	207,472.8	\$5.2391	1,086,971
13												
14 Normalization Adjustment:												
15 All Usage	(13,348.0)	\$4.3838	(58,515)	(13,348.0)	(58,515)	(13,348.0)	(58,515)	(13,348.0)	(58,515)	(13,348.0)	\$5.2391	(69,932
16												
17 Subtotal	194,124.8		851,004	194,124.8	851,004	194,124.8	851,004	194,124.8	851,004	194,124.8		1,017,039
18												
19 Total Revenues			\$956,063		\$956,063		\$956,063		\$956,063			\$1,142,597
20		:		=								-

Operation and Maintenance Expenses Actual Twelve Months Ended December 31, 2010

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

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

No. Description	Payroll	Power	Fuel	Chemical	Invoices	Other	Total
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2							
3							
4 Operations:							
5 Source of Supply	\$0	\$0	\$325,385	\$0	\$193,210	\$0	\$518,595
6 Pumping	1,569,945	2,386,612	0	0	147,208	246	4,104,010
7 Water Treatment	408,742	0	0	1,131,852	115,779	741	1,657,115
8 Transmission & Distribution	530,499	0	0	0	194,180	3,106	727,784
9 Customer Accounts	844,948	0	0	0	292,589	601,646	1,739,183
10 Administrative & General	921,427	0	0	0	634,035	8,624,823	10,180,285
11							
12 Total Operation	4,275,561	2,386,612	325,385	1,131,852	1,577,000	9,230,561	18,926,972
13							
14							
15							
16 Maintenance:							
17 Source of Supply	0	0	0	0	39,150	32,884	72,034
18 Pumping	1,325	0	0	0	107,878	0	109,203
19 Water Treatment	273,262	0	0	0	208,955	0	482,217
20 Transmission & Distribution	1,690,547	0	0	0	507,020	0	2,197,567
21 Administrative & General	52,459	0	0	0	69,763	0	122,222
22							
23 Total Maintenance	2,017,594	0	0	0	932,765	32,884	2,983,243
24		<u>_</u>					
25							
26 Total Operation & Maintenance	\$6,293,155	\$2,386,612	\$325,385	\$1,131,852	\$2,509,766	\$9,263,446	\$21,910,216
27							

Operation and Maintenance Expenses Forecasted Twelve Months Ended December 31, 2011

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

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

No. Description	Payroll	Power	Fuel	Chemical	Invoices	Other	Total
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2							
3							
4 Operations:							
5 Source of Supply	\$0	\$14,100	\$1,950	\$0	\$196,282	\$0	\$212,332
6 Pumping	1,683,527	2,123,680	285,957	0	149,549	0	4,242,713
7 Water Treatment	438,314	136,283	21,873	1,074,792	117,620	147,476	1,936,358
8 Transmission & Distribution	568,880	53,808	108,008	0	197,267	0	927,962
9 Customer Accounts	906,078	0	0	0	297,241	1,700,133	2,903,452
10 Administrative & General	988,090	21,853	6,104	0	565,582	7,824,245	9,405,874
11							
12 Total Operation	4,584,889	2,349,724	423,892	1,074,792	1,523,540	9,671,854	19,628,691
13							
14							
15							
16 Maintenance:							
17 Source of Supply	0	0	0	0	39,772	32,884	72,656
18 Pumping	1,421	0	0	0	109,593	0	111,014
19 Water Treatment	293,032	0	0	0	212,277	0	505,309
20 Transmission & Distribution	1,812,856	0	0	0	515,082	0	2,327,937
21 Administrative & General	56,254	0	0	0	70,872	0	127,126
22							
23 Total Maintenance	2,163,563	0	0	0	947,595	32,884	3,144,042
24							
25							
26 Total Operation & Maintenance	\$6,748,452	\$2,349,724	\$423,892	\$1,074,792	\$2,471,136	\$9,704,738	\$22,772,733
27							

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Operation and Maintenance Expenses Forecasted Twelve Months Ended December 31, 2012

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

Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 11 of 46

No. Description	Payroll	Power	Fuel	Chemical	Invoices	Other	Total
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2							
3							
4 Operations:							
5 Source of Supply	\$0	\$14,324	\$1,981	\$0	\$199,403	\$0	\$215,708
6 Pumping	1,743,913	2,157,447	290,504	0	151,927	0	4,343,791
7 Water Treatment	454,036	138,450	22,221	1,096,461	119,490	150,937	1,981,595
8 Transmission & Distribution	589,285	54,664	109,725	0	200,404	0	954,077
9 Customer Accounts	938,578	0	0	0	301,967	1,744,870	2,985,415
10 Administrative & General	1,023,531	22,200	6,201	0	589,011	8,262,815	9,903,758
11							
12 Total Operation	4,749,343	2,387,085	430,632	1,096,461	1,562,201	10,158,622	20,384,344
13							-
14							
15							
16 Maintenance:							
17 Source of Supply	0	0	0	0	40,404	32,884	73,288
18 Pumping	1,472	0	0	0	111,336	0	112,808
19 Water Treatment	303,543	0	0	0	215,652	0	519,195
20 Transmission & Distribution	1,877,879	0	0	0	523,272	0	2,401,150
21 Administrative & General	58,272	0	0	0	71,999	0	130,271
22							
23 Total Maintenance	2,241,166	0	0	0	962,662	32,884	3,236,712
24							. <u></u>
25							
26 Total Operation & Maintenance	\$6,990,509	\$2,387,085	\$430,632	\$1,096,461	\$2,524,864	\$10,191,506	\$23,621,056
27							

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Operation and Maintenance Expenses Forecasted Twelve Months Ended March 31, 2013

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

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

No. Description	Payroll	Power	Fuel	Chemical	Invoices	Other	Total
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2							
3							
4 Operations:							
5 Source of Supply	\$0	\$14,381	\$1,989	\$0	\$202,574	\$0	\$218,944
6 Pumping	1,754,728	2,166,023	291,659	0	154,343	0	4,366,753
7 Water Treatment	456,852	139,000	22,309	1,101,987	121,390	152,445	1,993,983
8 Transmission & Distribution	592,939	54,881	110,161	0	203,590	0	961,571
9 Customer Accounts	944,399	0	0	0	306,768	1,739,286	2,990,453
10 Administrative & General	1,029,878	22,288	6,226	0	599,678	8,471,346	10,129,416
11							
12 Total Operation	4,778,796	2,396,573	432,344	1,101,987	1,588,342	10,363,077	20,661,120
13							
14							
15							
16 Maintenance:							
17 Source of Supply	0	0	0	0	41,046	32,884	73,930
18 Pumping	1,481	0	0	0	113,106	0	114,587
19 Water Treatment	305,425	0	0	0	219,081	0	524,506
20 Transmission & Distribution	1,889,525	0	0	0	531,592	0	2,421,116
21 Administrative & General	58,633	0	0	0	73,144	0	131,777
22							
23 Total Maintenance	2,255,064	0	0	0	977,968	32,884	3,265,916
24							
25 Productivity Adjustment	(100,619)						(100,619)
26							
27 Total Operation & Maintenance	\$6,933,241	\$2,396,573	\$432,344	\$1,101,987	\$2,566,311	\$10,395,961	\$23,826,417
28							

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

Long Island American Water Case 11-W-____

Witness Responsible: R. A. Engle

Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 13 of 46

	Actual 12						
Line	Months Ended		Forecast		Forecast		Forecast
No. Description	12/31/2010	Adjustment	12/31/2011	Adjustment	12/31/2012	Adjustment	3/31/2013
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2							
3							
4 Operations:							
5 Source of Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$C
6 Pumping	1,569,945	113,582	1,683,527	60,386	1,743,913	10,815	1,754,728
7 Water Treatment	408,742	29,572	438,314	15,722	454,036	2,816	456,852
8 Transmission & Distribution	530,499	38,381	568,880	20,405	589,285	3,654	592,939
9 Customer Accounts	844,948	61,130	906,078	32,500	938,578	5,821	944,399
10 Administrative & General	921,427	66,663	988,090	35,441	1,023,531	6,347	1,029,878
11							
12 Total Operation	4,275,561	309,328	4,584,889	164,454	4,749,343	29,453	4,778,796
13							
14							
15							
16 Maintenance:							
17 Source of Supply	0	0	0	0	0	0	C
18 Pumping	1,325	96	1,421	51	1,472	9	1,481
19 Water Treatment	273,262	19,770	293,032	10,511	303,543	1,882	305,425
20 Transmission & Distribution	1,690,547	122,308	1,812,856	65,023	1,877,879	11,646	1,889,525
21 Administrative & General	52,459	3,795	56,254	2,018	58,272	361	58,633
22	·	,		,	· · ·		,
23 Total Maintenance	2,017,594	145,969	2,163,563	77,603	2,241,166	13,898	2,255,064
24			i	· · · ·	i	·	
25							
26 Total Operation & Maintenance	6,293,155	455,297	6,748,452	242,057	6,990,509	43,351	7,033,860
27	0,200,100	,_01	0,1 10,102		5,000,000		.,,
28 Productivity Adjustment						(100,619)	(100,619
29						(100,013)	(100,013
30 Total Operation & Maintenance with Productivity Adj.	\$6,293,155	\$455,297	\$6,748,452	\$242,057	\$6,990,509	(\$57,268)	\$6,933,241
31	ψ0,200,100	ψ-100,201	ψ0,1 -10,-10Z	ΨΖ-ΤΖ,001	<i>40,000,000</i>	(\$07,200)	ψ0,000,2 1

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

Long Island American Water Case 11-W-____

Witness Responsible: J. N. Casillo

Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 14 of 46

	Actual 12						
Line	Months Ended		Forecast		Forecast		Forecast
No. Description	12/31/2010	Adjustment	12/31/2011	Adjustment	12/31/2012	Adjustment	3/31/2013
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2							
3							
4 Operations:							
5 Source of Supply	\$0	\$14,100	\$14,100	\$224	\$14,324	\$57	\$14,381
6 Pumping	2,386,612	(262,932)	2,123,680	33,767	2,157,447	8,576	2,166,023
7 Water Treatment	0	136,283	136,283	2,167	138,450	550	139,000
8 Transmission & Distribution	0	53,808	53,808	856	54,664	217	54,881
9 Customer Accounts	0	0	0	0	0	0	0
10 Administrative & General	0_	21,853	21,853	347	22,200	88	22,288
11							
12 Total Operation	2,386,612	(36,888)	2,349,724	37,361	2,387,085	9,488	2,396,573
13							
14							
15							
16 Maintenance:							
17 Source of Supply	0	0	0	0	0	0	0
18 Pumping	0	0	0	0	0	0	0
19 Water Treatment	0	0	0	0	0	0	0
20 Transmission & Distribution	0	0	0	0	0	0	0
21 Administrative & General	0_	0	0	0	0	0	0
22							
23 Total Maintenance	0	0	0	0	0	0	0
24							
25							
26 Total Operation & Maintenance	\$2,386,612	(\$36,888)	\$2,349,724	\$37,361	\$2,387,085	\$9,488	\$2,396,573
27							

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

Long Island American Water Case 11-W-____

Witness Responsible: J. N. Casillo

Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 15 of 46

	Actual 12						
Line	Months Ended		Forecast		Forecast		Forecast
No. Description	12/31/2010	Adjustment	12/31/2011	Adjustment	12/31/2012	Adjustment	3/31/2013
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2							
3							
4 Operations:							
5 Source of Supply	\$325,385	(\$323,435)	\$1,950	\$31	\$1,981	\$8	\$1,989
6 Pumping	0	285,957	285,957	4,547	290,504	1,155	291,659
7 Water Treatment	0	21,873	21,873	348	22,221	88	22,309
8 Transmission & Distribution	0	108,008	108,008	1,717	109,725	436	110,161
9 Customer Accounts	0	0	0	0	0	0	C
10 Administrative & General	0_	6,104	6,104	97	6,201	25	6,226
11							
12 Total Operation	325,385	98,507	423,892	6,740	430,632	1,712	432,344
13							
14							
15							
16 Maintenance:							
17 Source of Supply	0	0	0	0	0	0	C
18 Pumping	0	0	0	0	0	0	C
19 Water Treatment	0	0	0	0	0	0	C
20 Transmission & Distribution	0	0	0	0	0	0	C
21 Administrative & General	0_	0	0	0	0	0	C
22							
23 Total Maintenance	0	0	0	0	0	0	0
24							
25							
26 Total Operation & Maintenance	\$325,385	\$98,507	\$423,892	\$6,740	\$430,632	\$1,712	\$432,344
27							

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

Long Island American Water Case 11-W-____

Witness Responsible: J. N. Casillo

Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 16 of 46

	Actual 12						
Line	Months Ended		Forecast		Forecast		Forecast
No. Description	12/31/2010	Adjustment	12/31/2011	Adjustment	12/31/2012	Adjustment	3/31/2013
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2							
3							
4 Operations:							
5 Source of Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Pumping	0	0	0	0	0	0	0
7 Water Treatment	1,131,852	(57,060)	1,074,792	21,669	1,096,461	5,526	1,101,987
8 Transmission & Distribution	0	0	0	0	0	0	0
9 Customer Accounts	0	0	0	0	0	0	0
10 Administrative & General	0	0	0	0	0	0	0
11							
12 Total Operation	1,131,852	(57,060)	1,074,792	21,669	1,096,461	5,526	1,101,987
13							
14							
15							
16 Maintenance:							
17 Source of Supply	0	0	0	0	0	0	0
18 Pumping	0	0	0	0	0	0	0
19 Water Treatment	0	0	0	0	0	0	0
20 Transmission & Distribution	0	0	0	0	0	0	0
21 Administrative & General	0	0	0	0	0	0	0
22							
23 Total Maintenance	0	0	0	0	0	0	0
24							
25							
26 Total Operation & Maintenance	\$1,131,852	(\$57,060)	\$1,074,792	\$21,669	\$1,096,461	\$5,526	\$1,101,987
27			· · ·		· · ·	. <u> </u>	

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

Long Island American Water Case 11-W-____ Witness Responsible: J. G. Bozman Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 17 of 46

		Actual 12						
Line		Months Ended		Forecast		Forecast		Forecast
No. Description		12/31/2010	Adjustment	12/31/2011	Adjustment	12/31/2012	Adjustment	3/31/2013
1		(1)	(2)	(3)	(4)	(5)	(6)	(7)
2 Operations:								
3 Source of Supply		\$193,210	\$3,072	\$196,282	\$3,121	\$199,403	\$3,171	\$202,574
4 Pumping		147,208	2,341	149,549	2,378	151,927	2,416	154,343
5 Water Treatment		115,779	1,841	117,620	1,870	119,490	1,900	121,390
6 Transmission & Distribution		194,180	3,087	197,267	3,137	200,404	3,186	203,590
7 Customer Accounts		292,589	4,652	297,241	4,726	301,967	4,801	306,768
8 Administrative & General (1)		634,035	(68,453)	565,582	23,429	589,011	10,667	599,678
9	-							
10 Total Operation		1,577,000	(53,460)	1,523,540	38,661	1,562,201	26,141	1,588,342
11	=							
12 Maintenance:								
13 Source of Supply		39,150	622	39,772	632	40,404	642	41,046
14 Pumping		107,878	1,715	109,593	1,743	111,336	1,770	113,106
15 Water Treatment		208,955	3,322	212,277	3,375	215,652	3,429	219,081
16 Transmission & Distribution		507,020	8,062	515,082	8,190	523,272	8,320	531,592
17 Administrative & General		69,763	1,109	70,872	1,127	71,999	1,145	73,144
18	-	<u> </u>	·	· · · ·	· · · · ·	· · · ·	· · · · ·	
19 Total Maintenance		932,765	14,830	947,595	15,067	962,662	15,306	977,968
20	=			·		·		
21								
22 Total Operation & Maintenance		\$2,509,766	(\$38,630)	\$2,471,136	\$53,728	\$2,524,864	\$41,447	\$2,566,311
23	=							· · ·
24		Inflation Rate =	1.59%					
25								
26				Increase for	Increase for	Total	Increase for	Total
27 Note (1):				2011	2012	2012	3/31/2013	3/31/2013
28 Public Relations Adjustment	Cost per month	# of months	Total			2012	0,01,2010	0,01,2010
29 Costs for 2011	\$4,020	12	\$48,240					
30 Actual Calendar 2010 expense	ψ1,020		18,030					
31		-	\$30,210	\$30,210				
32 Software Maintenance Increase		=	<i>\</i> 00,210	16,956	14,436	31,392	1,302	32,694
33 Business Services				(125,700)	17,730	01,002	1,302	52,03-
34			-	(\$78,534)	\$14,436		\$1,302	
35			=	(\$10,004)	ψι+,+30		ψ1,302	

Other Operation Expenses Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 18 of 46

Witness Responsible: R. A. Engle/J. N. Casillo/G. Conroy/J. G. Bozman

		Actual 12		_		_		_
Line	Reference	Months Ended	A. I'	Forecast		Forecast		Forecast
No. Description	Exh/Page	12/31/2010	Adjustment	12/31/2011	Adjustment	12/31/2012	Adjustment	3/31/2013
1 Operations:	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2 Water Treatment								
3 Service Company	9 / 26	\$144,126	\$3,350	\$147,476	\$3,461	\$150,937	\$1,508	\$152,445
4 Total Water Treatment		144,126	3,350	147,476	3,461	150,937	1,508	152,445
5 Transmission & Distribution								
6 Rents	9 / 30	2,016	(2,016)	0	0	0	0	0
7 Total T&D		2,016	(2,016)	0	0	0	0	C
8 Customer Accounts								
9 Service Company	9 / 26	1,032,834	25,444	1,058,278	26,340	1,084,618	13,753	1,098,371
10 Uncollectible Expense	9 / 28	273,802	36,289	310,091	17,138	327,229	(19,337)	307,892
11 Postage	9 / 35	327,843	3,921	331,764	1,259	333,023	0	333,023
12 Total Customer Accounts		1,634,480	65,653	1,700,133	44,737	1,744,870	(5,584)	1,739,286
13 Administrative & General								
14 Group Insurance	9 / 19	734,225	112,384	846,609	16,127	862,736	4,139	866,875
15 PBOP	9 / 20	624,271	(624,271)	0	0	0	0	C
16 Pensions	9/21	857,047	526,403	1,383,450	0	1,383,450	0	1,383,450
17 401k Expense	9 / 22	113,490	13,873	127,363	4,655	132,018	768	132,786
18 Defined Contribution Plan	9 / 23	72,880	19,552	92,432	3,325	95,757	558	96,315
19 Employee Stock Purchase Plan	9 / 24	2,947	102	3,049	90	3,139	24	3,163
20 Retiree Medical	9 / 25	6,975	(333)	6,642	0	6,642	0	6,642
21 Service Company	9 / 26	3,413,736	472,032	3,885,768	141,370	4,027,138	96,440	4,123,578
22 Ins Other Than Group	9 / 27	751,191	31,854	783,045	13,668	796,714	3,475	800,189
23 Rate Case Expense	9 / 29	230,727	(200,727)	30,000	145,000	175,000	58,333	233,333
24 Rents	9 / 30	15,787	711	16,498	262	16,760	66	16,826
25 Leased Vehicles Maintenance & Fuel	9/31	447,772	49,781	497,553	51,092	548,645	16,781	565,426
26 Overearnings Adjustment	9 / 33	0	0	0	0	0	0	C
27 Customer Outreach and Education Plan	9 / 34	69,791	11,110	80,901	1,286	82,187	2,634	84,821
28 Asbestos Removal	9 / 36	46,330	(34,747)	11,583	(11,583)	0	0	C
29 Audit Fees	9 / 37	62,771	(3,419)	59,352	944	60,296	1,202	61,498
30 Amortization of Actuary Pension Study	9 / 38	0	0	0	72,333	72,333	24,111	96,444
31 Total Admin & General		7,449,940	374,305	7,824,245	438,570	8,262,815	208,532	8,471,346
32 Total Operations		9,230,561	441,292	9,671,854	486,768	10,158,622	204,456	10,363,077
33 Maintenance:								
34 Source of Supply								
35 Tank Painting	9/32	32,884	(0)	32,884	0	32,884	0	32,884
36 Total Source of Supply		32,884	(0)	32,884	0	32,884	0	32,884
37 Total Maintenance		32,884	(0)	32,884	0	32,884	0	32,884
38		02,001	(0)	02,001	0	02,001	0	02,00
39 Total Operation & Maintenance		\$9,263,446	\$441,292	\$9,704,738	\$486,768	\$10,191,506	\$204,456	\$10,395,961
40		ψ0,200,440	ζJΖ	ψυ,ιυτ,ιυυ	ψ-00,700	φ10,101,000	Ψ207,700	ψ10,000,00

Group Insurance Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 19 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013
1 2	(1)	(2)	(3)
 3 Pro Forma Expense 4 	\$1,019,765	\$1,039,191	\$1,044,176
5 Percent Chargeable to Capital and Other6	16.98%	16.98%	16.98%
7 Amount Chargeable to Capital and Other8	173,156	176,455	177,301
9 Pro Forma Chargeable to Operating Expenses10	846,609	862,736	866,875
11 Actual Test Year Expense12	734,225	846,609	862,736
13 Pro Forma Adjustment	\$112,384	\$16,127	\$4,139

- 14 15
- 16
- 17 18

31 32

Post-Retirement Other than Pensions (PBOP's) Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: J. N. Casillo Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 20 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013	
1	(1)	(2)	(3)	
2				
3 Pro Forma Annual FAS 106 PBOP Cost4	\$0	\$0	\$0	
 5 Percent Chargeable to Capital and Other 6 	16.98%	16.98%	16.98%	
7 Amount Chargeable to Capital and Other8	0	0	0	
9 Pro Forma Expense 10	0	0	0	
11 Actual Base Year Expense12	624,271	0_	0	
13 Pro Forma Adjustment	(\$624,271)	\$0	\$0	

Pension Expense Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: J. N. Casillo Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 21 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013	
2	(1)	(2)	(3)	
3 Pro Forma Expense	\$1,666,406	\$1,666,406	\$1,666,406	
4				
5 Percent Chargeable to Capital and Other	16.98%	16.98%	16.98%	
6				
7 Amount Chargeable to Capital and Other	282,956	282,956	282,956	
8				
9 Pro Forma Chargeable to Operating Expense	1,383,450	1,383,450	1,383,450	
10				
11 Actual Base Year Expense	857,047	1,383,450	1,383,450	
12				
13 Pro Forma Adjustment	\$526,403	\$0	\$0	
14				

401(k) Expense Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 22 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013	
1 2	(1)	(2)	(3)	
3 Pro Forma Expense 4	\$153,412	\$159,020	\$159,944	
5 Percent Chargeable to Capital and Other 6	16.98%	16.98%	16.98%	
 Amount Chargeable to Capital and Other 	26,049	27,002	27,158	
 9 Pro Forma Chargeable to Operating Expenses 10 	127,363	132,018	132,786	
11 Actual Test Year Expense 12	113,490	127,363	132,018	
13 Pro Forma Adjustment 14	\$13,873	\$4,655	\$768	

Defined Contribution Plan Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 23 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013	
1 2	(1)	(2)	(3)	
3 Pro Forma Expense4	\$111,337	\$115,342	\$116,014	
5 Percent Chargeable to Capital and Other6	16.98%	16.98%	16.98%	
7 Amount Chargeable to Capital and Other8	18,905	19,585	19,699	
9 Pro Forma Chargeable to Operating Expenses10	92,432	95,757	96,315	
11 Actual Test Year Expense12	72,880	92,432	95,757	
13 Pro Forma Adjustment	\$19,552	\$3,325	\$558	

Employee Stock Purchase Plan Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 24 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013
1	(1)	(2)	(3)
23 Pro Forma Expense4	\$3,049	\$3,139	\$3,163
5 Actual Test Year Expense	2,947	3,049	3,139
6 7 Pro Forma Adjustment	\$102	\$90	\$24

Retiree Medical Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 25 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013	
1	(1)	(2)	(3)	
2 3 Pro Forma Expense 4	\$8,000	\$8,000	\$8,000	
5 Percent Chargeable to Capital and Other 6	16.98%	16.98%	16.98%	
 7 Amount Chargeable to Capital and Other 8 	1,358	1,358	1,358	
 9 Pro Forma Chargeable to Operating Expenses 10 	6,642	6,642	6,642	
11 Actual Test Year Expense 12	6,975	6,642	6,642	
13 Pro Forma Adjustment	(\$333)	\$0	\$0	

Service Company Expense Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-_ Witness Responsible: G. Conroy Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 26 of 46

	Twelve Months	Twelve Months	Twelve Months	
Line	Ended	Ended	Ended	
No. Description	12/31/2011	12/31/2012	3/31/2013	
1	(1)	(2)	(3)	
2				
3				
4				
5 Pro Forma Labor Expenses - AG	\$2,422,891	\$2,489,523	\$2,506,639	
6 Pro Forma Labor Expenses - CA	820,103	842,656	848,449	
7 Pro Forma Labor Expenses - WT	96,214	98,860	99,540	
8				
9 Pro Forma Other Expenses -AG	1,462,877	1,537,615	1,616,939	
10 Pro Forma Other Expenses -CA	238,175	241,962	249,922	
11 Pro Forma Other Expenses -WT	51,262	52,077	52,905	
12				
13 Total Pro Forma Expense	5,091,522	5,262,693	5,374,394	
14				
15				
16 Actual Test Year Labor Expenses - AG	2,038,543	2,422,891	2,489,523	
17 Actual Test Year Labor Expenses - CA	798,387	820,103	842,656	
18 Actual Test Year Labor Expenses - WT	93,667	96,214	98,860	
19				
20 Actual Test Year Other Expenses -AG	1,375,193	1,462,877	1,537,615	
21 Actual Test Year Other Expenses -CA	234,447	238,175	241,962	
22 Actual Test Year Other Expenses -WT	50,459	51,262	52,077	
23				
24 Total Test Year Expense	4,590,695	5,091,522	5,262,693	
25				
26 Pro Forma Adjustment	\$500,827	\$171,171	\$111,701	
27				

27 28

29 WT = Water Treatment

30 CA = Customer Accounting

31 AG = Administrative & General

- 32 33
- 34

Insurance Other Than Group Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: J. G. Bozman Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 27 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013
	(1)	(2)	(3)
2	(')	(-)	
3 Pro Forma Expense 4	\$783,045	\$796,714	\$800,189
5 Actual Test Year Expense 6	751,191	783,045	796,714
7 Pro Forma Adjustment	\$31,854	\$13,668	\$3,475

Uncollectible Expense Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: G. Conroy Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 28 of 46

	Twelve Months	Twelve Months	Twelve Months E	nded 3/31/2013
Line No. Description	Ended 12/31/2011	Ended 12/31/2012	Present Rates	Proposed Rates
1	(1)	(2)	(3)	(4)
2				
3 Pro Forma Revenues	\$49,412,288	\$52,132,611	\$49,063,159	\$58,626,305
4 Less: Other Water Revenues	191,486	191,486	191,486	221,686
5 Net Pro Forma Revenues	49,220,802	51,941,125	48,871,673	58,404,619
6				
7 Average Write-Off Ratio	0.63%	0.63%	0.63%	0.63%
8				
9 Pro Forma Expense	310,091	327,229	307,892	367,949
10				
11 Actual Test Year Expense	273,802	310,091	327,229	307,892
12				
13 Pro Forma Adjustment	\$36,289	\$17,138	(\$19,337)	\$60,057
, , ,	<u>+</u>			+)

Rate Case Expense Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: J. G. Bozman Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 29 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013
1	(1)	(2)	(3)
2 3 Pro Forma Expense 4	\$30,000	\$175,000	\$233,333
5 Actual Test Year Expense	230,727	30,000	175,000
6 7 Pro Forma Adjustment	(\$200,727)	\$145,000	\$58,333

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

Long Island American Water Case 11-W-____ Witness Responsible: J. G. Bozman Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 30 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013	
1 2 3	(1)	(2)	(3)	
 4 Pro Forma Expenses - AG 5 	\$16,498	\$16,760	\$16,826	
6 Actual Test Year Expense - TD	2,016	0	0	
7 Actual Test Year Expense - AG8	15,787	16,498	16,760	
9 Pro Forma Adjustment	(\$1,305)	\$262	\$66	

Leased Vehicles Maintenance & Fuel Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: G. Conroy Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 31 of 46

Line	Twelve Months Ended	Twelve Months Ended	Twelve Months Ended	
No. Description	12/31/2011	12/31/2012	3/31/2013	
1 2	(1)	(2)	(3)	
3 Pro Forma Expense4	\$599,317	\$660,859	\$681,072	
5 Percent Chargeable to Capital and Other6	16.98%	16.98%	16.98%	
7 Amount Chargeable to Capital and Other8	101,764	112,214	115,646	
9 Pro Forma Chargeable to Operating Expenses10	497,553	548,645	565,426	
11 Actual Test Year Expense12	447,772	497,553	548,645	
13 Pro Forma Adjustment 14	\$49,781	\$51,092	\$16,781	

Tank PaintingForecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: G. Conroy Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 32 of 46

Line	Twelve Months Ended	Twelve Months Ended	Twelve Months Ended	
No. Description	12/31/2011	12/31/2012	3/31/2013	
1 2	(1)	(2)	(3)	
3 Pro Forma Expense4	\$32,884	\$32,884	\$32,884	
5 Actual Test Year Expense 6	32,884	32,884	32,884	
7 Pro Forma Adjustment 8	(\$0)	\$0	<u>\$0</u>	
9 10 11 12 13				
14 15		•••••		
 16 15-Year Amortization Approved 2004 17 18 19 20 21 20 	\$32,884	\$32,884	\$32,884	
22 23 24				
25 26 27				
28 29 30				
31 32 33				
35 34 35				

Overearnings Adjustment Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W Witness Responsible: J. N. Casillo	Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 33 of 46
	Twelve Months
Line	Ended
No. Description	3/31/2011
1	(1)
2	
3 Overearnings	\$0
4	
5 Amortization Period (Years)	3
6	
7 Pro Forma Amortization	<u> </u>
8	
9	
10	

Customer Outreach and Education Plan Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-_ Witness Responsible: J. G. Bozman Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 34 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013
1 2	(1)	(2)	(3)
3 Pro Forma Expense 4	\$80,901	\$82,187	\$84,821
5 Actual Test Year Expense	69,791	80,901	82,187
7 Pro Forma Adjustment	\$11,110	\$1,286	\$2,634

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

Long Island American Water Case 11-W-____ Witness Responsible: J. G. Bozman Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 35 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013
1	(1)	(2)	(3)
2 3 Pro Forma Expense 4	\$331,764	\$333,023	\$333,023
5 Actual Test Year Expense	327,843	331,764	333,023
6 7 Pro Forma Adjustment	\$3,921	\$1,259	\$0

Asbestos Removal Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: G. Conroy Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 36 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013
1	(1)	(2)	(3)
3 Pro Forma Expense 4	\$11,583	\$0	\$0
5 Actual Test Year Expense	46,330	0_	0
7 Pro Forma Adjustment	(\$34,747)	\$0	\$0

Audit Fees Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: J. G. Bozman Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 37 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013
1	(1)	(2)	(3)
 Pro Forma Audit Expense 4 	\$59,352	\$60,296	\$61,498
5 Actual Base Year Expense	62,771	59,352	60,296
7 Pro Forma Adjustment	(\$3,419)	\$944	\$1,202

Amortization of Actuarial Studies Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-_ Witness Responsible: J. N. Casillo Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 38 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013	
1	(1)	(2)	(3)	
 2 3 Pro Forma Amortization of Actuarial Studies 4 	\$0	\$72,333	\$96,444	
5 Actual Base Year Expense	0	0	72,333	
6 7 Pro Forma Adjustment	\$0	\$72,333	\$24,111	

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

			Current	Twelve Months En	ded 12/31/2011	Twelve Months En	ded 12/31/2012	Twelve Months Er	nded 3/31/2013
Line A	Account		Depreciation		Depreciation		Depreciation		Depreciation
No. N	No.	Description	Rate	Depr. Plant	Expense	Depr. Plant	Expense	Depr. Plant	Expense
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
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%	53,730,598	535,157	59,606,228	593,678	61,108,261	597,418
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%	34,245,957	682,179	35,786,027	712,858	36,222,295	715,031
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		\$168,650,493	\$3,216,909	\$178,138,093	\$3,361,396	\$180,569,993	\$3,370,729

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 40 of 46

Line Acc No. No.		– 1.4	Depreciation		Twelve Months Ended 12/31/2011		Twelve Months Ended 12/31/2012		
			Depreciation		Depreciation		Depreciation		Depreciation
1	(1)	Description	Rate	Depr. Plant	Expense	Depr. Plant	Expense	Depr. Plant	Expense
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2									
3		Subtotal from page 1		\$168,650,493	\$3,216,909	\$178,138,093	\$3,361,396	\$180,569,993	\$3,370,729
4				i	<u> </u>		· · · ·		
5 3	347	Meter Installations	2.50%	4,784,413	119,419	4,784,413	119,419	4,784,413	119,419
6 3	348	Hydrants	1.43%	7,251,352	103,549	7,789,352	111,232	7,902,602	111,636
7 3	303	Misc. Intangible Plant-CPS	20.00%	147,989	29,598	147,989	29,598	147,989	29,598
8 3	391	Office Furniture & Equip	3.79%	299,177	11,339	313,777	11,892	317,427	11,927
9 :	391	Comp & Periph Equipment	10.00%	287,447	28,745	397,447	39,745	396,197	39,714
10 3	391	Computer Software	10.00%	2,097,945	209,795	4,691,009	469,101	4,690,759	469,095
11 ;	391	Data Handling Equipment	10.00%	126,635	12,664	126,635	12,664	126,635	12,664
12 :	391	Other Office Equipment	4.74%	66,765	3,165	66,765	3,165	66,765	3,165
13 3	392	Trans Equip Lt Duty Trks	16.67%	163,922	27,326	262,922	43,829	262,922	43,829
14 3	392	Trans Equip Autos	20.00%	68,778	13,756	154,778	30,956	154,778	30,956
15 3	392	Trans Equip Heavy Duty Trks	12.50%	130,000	16,250	130,000	16,250	130,000	16,250
16 3	392	Trans Equip Backhoes	14.29%	0	0	200,000	28,580	200,000	28,580
17 3	393	Stores Equipment	3.80%	20,312	773	20,312	773	20,312	773
18 3	394	Tools,Shop,Garage Equip	3.80%	582,740	22,167	706,739	26,884	742,989	27,229
19 3	394	Tools,Shop,Garage Equip Oth	4.00%	153,102	6,118	153,102	6,118	153,102	6,118
20 3	395	Laboratory Equipment	3.80%	68,903	2,621	68,903	2,621	68,903	2,621
21 3	396	Power Operated Equipment	8.89%	69,130	6,147	69,130	6,147	69,130	6,147
22 3	396	Power Oper Equip Other	5.33%	11,650	621	11,650	621	11,650	621
23 3	397	Comm Equip Non-Telephone	9.00%	167,716	15,094	167,716	15,094	167,716	15,094
24 🗧	397	Remote Control & Instrument.	9.00%	112,179	10,096	112,179	10,096	112,179	10,096
25 3	397	Comm Equip-Telephone	9.00%	54,412	4,897	54,412	4,897	54,412	4,897
26 3	398	Misc Equipment	6.32%	188,361	11,912	188,361	11,912	188,361	11,912
27									
28		Total		185,503,420	3,872,961	198,755,684	4,362,990	201,339,234	4,373,069
29								· · ·	
30									
31		Pro Forma Annual Expense			\$3,872,961		\$4,362,990		\$4,373,069
32				=		=		=	

33 34

Summary of Taxes Other Than Income Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: J. N. Casillo/R. A. Engle

Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 41 of 46

	Exhibit 12	Actual	Twelve Months	Twelve Months	Twelve Months E	inded 3/31/2013
Line No. Description	Reference Page No.	Twelve Months Ended 12/31/2010	Ended 12/31/2011	Ended 12/31/2012	Present Rates	Proposed Rates
1		(1)	(2)	(3)	(4)	(5)
2 3 Property Taxes 4	42	\$10,824,144	\$11,703,917	\$14,008,484	\$14,365,278	\$14,365,278
5 PSC Assessment 6	43	78,103	116,515	123,869	117,312	138,789
7 Payroll Taxes 8	44	482,771	518,953	535,883	538,791	538,791
9 Miscellaneous Adjustments		46,727	0	0	0	0
10 11 Total		\$11,431,745	\$12,339,385	\$14,668,236	\$15,021,381	\$15,042,858

Property Taxes Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: J. N. Casillo

Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 42 of 46

Line No. Description	Twelve Months Ended 12/31/2011	Twelve Months Ended 12/31/2012	Twelve Months Ended 3/31/2013	
1 2	(1)	(2)	(3)	
3 School Taxes	\$5,529,605	\$6,384,133	\$6,532,248	
4 General Taxes	4,649,214	5,729,006	5,860,013	
5 Village Taxes	1,525,097	1,895,346	1,973,017	
6				
7 Total Pro Forma Expense	\$11,703,917	\$14,008,484	\$14,365,278	

PSC Assessment Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle

Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 43 of 46

	Twelve Months	Twelve Months	Twelve Months E	nded 3/31/2013
Line No. Description	Ended 12/31/2011	Ended 12/31/2012	Present Rates	Proposed Rates
1	(1)	(2)	(3)	(4)
2				
3 Total Operating Revenues	\$49,412,288	\$52,132,611	\$49,063,159	\$58,626,305
4				
5 Assessment Rate	0.22458%	0.22458%	0.22458%	0.22458%
6				
7 Pro Forma PSC Expense	110,970	117,079	110,186	131,663
8 Annual Assessment from Office of Real Property Services	5,545	6,790	7,126	7,126
9 Pro Forma Expense	116,515	123,869	117,312	138,789
10				
11 Actual Test Year Expense	78,103	116,515	123,869	117,312
12				
13 Pro Forma Adjustment	\$38,412	\$7,354	(\$6,557)	\$21,477

Payroll Taxes Forecast of the Twelve Months Ended December 2011, 2012 and March 2013

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle

Test Year: Twelve Months Ended: 12/31/10 Exhibit 9 Page 44 of 46

	Twelve Months	Twelve Months	Twelve Months	
Line	Ended	Ended	Ended	
No. Description	12/31/2011	12/31/2012	3/31/2013	
1	(1)	(2)	(3)	
2				
3				
4 Earning Subject to tax:				
5 FICA	\$7,825,351	\$8,086,084	\$8,130,360	
6 FUTA	668,500	668,500	668,500	
7 SUTA	811,750	811,750	811,750	
8 Excess Medicare	279,995	310,826	318,767	
9				
10 Tax Rate:				
11 FICA	7.65%	7.65%	7.65%	
12 FUTA	0.80%	0.80%	0.80%	
13 SUTA	2.100%	2.100%	2.100%	
14 Excess Medicare	1.45%	1.45%	1.45%	
15				
16 Tax:				
17 FICA	598,639	618,585	621,973	
18 FUTA	5,348	5,348	5,348	
19 SUTA	17,047	17,047	17,047	
20 Excess Medicare	4,060	4,507	4,622	
21				
22 Total Tax	625,094	645,487	648,990	
23				
24 Percent Chargeable to Capital and Other	16.98%	16.98%	16.98%	
25				
26 Amount Chargeable to Capital and Other	106,141	109,604	110,199	
27	<i>,</i>	·	i	
28 Pro Forma Expense	\$518,953	\$535,883	\$538,791	
29			. , , .	

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State Income Tax 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 45 of 46

	Twelve Months	Twelve Months	Twelve Months E	nded 3/31/2013
Line	Ended	Ended	Present	Proposed
No. Description	12/31/2011	12/31/2012	Rates	Rates
1	(1)	(2)	(3)	(4)
2 Operating Revenues	\$49,412,288	\$52,132,611	\$49,063,159	\$58,626,305
3 Less:				
4 Operation & Maintenance Expense	22,698,267	23,340,839	23,463,755	23,523,812
5 Depreciation Expense	3,872,961	4,362,990	4,373,069	4,373,069
6 Taxes Other Than Income	12,339,385	14,668,236	15,021,381	15,042,858
7 Amortization of Rate Case Expense 9 / 29	30,000	175,000	233,333	233,333
8 Amortization of Tank Painting 9 / 32	32,884	32,884	32,884	32,884
9 Amortization of Asbestos Removal 9 / 36	11,583	0	0	0
10 Amortization of Pension Actuarial Study 9 / 38	0	72,333	96,444	96,444
11 Interest Charges (1)	3,831,492	4,220,554	4,278,065	4,278,065
12 Excess of Tax Depreciation Over Book	434,574	681,854	705,249	705,249
13 Reduction to Taxable Income for Repairs Expense	601,821	563,926	422,944	422,944
14 Total Deductions	43,852,965	48,118,616	48,627,125	48,708,659
15				
16 State Taxable Income	5,559,323	4,013,995	436,034	9,917,646
17				
18 State Income Tax Rate	7.10%	7.10%	7.10%	7.10%
19 MTA Tax	1.53%	1.53%	1.53%	1.53%
20 Total State Income Tax Rate	8.63%	8.63%	8.63%	8.63%
21				
22 Pro Forma State Income Tax Current	\$479,770	\$346,408	\$37,630	\$855,893
23				
24 Deferred State Income Tax:				
25 Excess tax depreciation over book plus amortizations	\$509.040	962,071	1,067,911	\$1,067,911
26 Tax rate	8.63%	8.63%	8.63%	8.63%
27	43,930	83,027	92,161	92,161
28 Excess Deferred Tax Amortization	(24,154)	(6,039)	0	0
29 Deferred S.I.T.	\$19,776	\$76,988	\$92,161	\$92,161
30				
31 Total State Income Tax	\$499,546	\$423,396	\$129,791	\$948,054
32 Note (1) Interest synchronization calculation:	÷ · · · · · · · · · · · · · · · · · · ·	+ ,	+ ;	<u>+++++++++++++++++++++++++++++++++++++</u>
33 Rate Base	\$113,694,133	\$125,239,001	\$126,945,552	\$126,945,552
34 Weighted Cost of Debt	3.37%	3.37%	3.37%	3.37%
35 Interest Charges	\$3,831,492	\$4,220,554	\$4,278,065	\$4,278,065

Federal Income Tax 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 46 of 46

	Twelve Months	Twelve Months	Twelve Months E	nded 3/31/2013
Line	Ended	Ended	Present	Proposed
No. Description	12/31/2011	12/31/2012	Rates	Rates
1	(1)	(2)	(3)	(4)
2 Operating Revenues	\$49,412,288	\$52,132,611	\$49,063,159	\$58,626,305
3 Less:				
4 Operation & Maintenance Expense	22,698,267	23,340,839	23,463,755	23,523,812
5 Depreciation Expense	3,872,961	4,362,990	4,373,069	4,373,069
6 Taxes Other Than Income	12,339,385	14,668,236	15,021,381	15,042,858
7 State Income Tax	479,770	346,408	37,630	855,893
8 Amortization of Rate Case Expense 9 / 29	30,000	175,000	233,333	233,333
9 Amortization of Tank Painting 9 / 32	32,884	32,884	32,884	32,884
10 Amortization of Asbestos Removal 9 / 36	11,583	0	0	0
11 Amortization of Pension Actuarial Study 9 / 38	0	72,333	96,444	96,444
12 Interest Charges (1)	3,831,492	4,220,554	4,278,065	4,278,065
13 Excess of Tax Depreciation Over Book	(304,288)	6,623,917	4,983,026	4,983,026
14 Reduction to Taxable Income for Repairs Expense	601,821	563,926	422,944	422,944
15 Total Deductions	43,593,873	54,407,087	52,942,532	53,842,329
16 Taxable Income	5,818,415	(2,274,476)	(3,879,373)	4,783,976
17 Tax Rate	34.00%	34.00%	34.00%	34.00%
18 Federal Income Tax (current)	<u>\$1,978,261</u>	(\$773,322)	(\$1,318,987)	\$1,626,552
19 Deferred Federal Income Tax:				
20 Excess tax depreciation over book plus amortizations	(\$229,821)	\$6,904,134	\$5,345,688	\$5,345,688
21 Deferred S.I.T.	19,776	76,988	92,161	92,161
22 Deferral Base F.I.T.	(249,597)	6,827,146	5,253,527	5,253,527
23 Tax rate	34.00%	34.00%	34.00%	34.00%
24 Net	(84,863)	2,321,230	1,786,199	1,786,199
25 Excess Deferrred Tax Amortization	(9,883)	(9,883)	(9,883)	(9,883)
26 Deferred F.I.T.	(\$94,746)	\$2,311,347	\$1,776,316	\$1,776,316
27 Deferred Federal Income Tax:				
28 Amortization of flow through tax	\$300,058	\$319,074	\$324,519	\$324,519
29				
30 Total Federal Income Tax	\$2,183,573	\$1,857,099	\$781,848	\$3,727,387
31 Note (1) Interest synchronization calculation:				
32 Rate Base	\$113,694,133	\$125,239,001	\$126,945,552	\$126,945,552
33 Weighted Cost of Debt	3.37%	3.37%	3.37%	3.37%
34 Interest Charges	\$3,831,492	\$4,220,554	\$4,278,065	\$4,278,065
35	+-,, ···	+ -,== -,=		<u> </u>

Rate Base

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

Line	Twelve Months Ende	ed (13 month avg)		
No.	12/31/2010	12/31/2011	12/31/2012	3/31/2013
1	(1)	(2)	(3)	(4)
2			\$ 404.044.005	\$404.045.000
3 Utility Plant In Service	\$159,055,293	\$175,885,812	\$191,344,035	\$194,615,892
5 Plant Held for Future Use	110,933	110,933	110,933	110,933
6	110,000	110,000	110,000	110,000
7 Less:				
8 Accum. Provision For Depreciation	45,372,122	48,197,404	51,355,149	52,188,969
9 Customer Advances for Construction	234,593	73,020	65,427	65,427
10				
11 Def FIT	16,239,760	16,842,858	17,923,896	18,658,726
12 Def SIT Other	1,748,385	1,560,870	1,532,205	1,522,419
13				
14 Sub-total	63,594,860	66,674,152	70,876,677	72,435,541
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	2,798,522	2,876,701	2,886,976
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 Sub-total	5,400,543	5,572,366	5,861,536	5,855,094
30				
31 Rate Base before EB Cap. Adjustment	100,971,909	114,894,959	126,439,827	128,146,378
32				
33 Earnings Base/Capitalization Adjustment	(1,200,826)	(1,200,826)	(1,200,826)	(1,200,826
34				
35 Rate Base	\$99,771,082	\$113,694,133	\$125,239,001	\$126,945,552
36				

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- 38
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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	Reference		Twelve Mont	hs Ended	
No.	No.	12/31/2010	12/31/2011	12/31/2012	3/31/2013
1	(1)	(2)	(3)	(4)	(5)
2 Total Operation and Maintenance Expense	Exh.9 pg. 1	\$21,910,216	\$22,772,733	\$23,621,056	\$23,826,417
3					
4 Less: Uncollectibles		273,802	310,091	327,229	367,949
5 Amortization of:					
6 Rate Case Expense 2011	Exh. 9 pg. 29	120,000	30,000	175,000	233,333
7 Tank Painting	Exh. 9 pg. 32	32,884	32,884	32,884	32,884
8 Asbestos Removal	Exh. 9 pg. 36	46,330	11,583	0	0
9 Pension Actuarial Study	Exh. 9 pg. 38	0	0	72,333	96,444
10					
11 Net Operation and Maintenance Expenses		21,437,199	22,388,176	23,013,610	23,095,806
12					
13 Weighted Billing Factor		0.125	0.125	0.125	0.125
14					
15 Total Cash Working Capital		\$2,679,650	\$2,798,522	\$2,876,701	\$2,886,976
16					

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		Twelve Mon	Twelve Months Ended	
No.		12/31/2010	3/31/2013	Changes
1		(1)	(2)	(3)
2 3	Rate Base	\$100,971,909	\$128,146,378	\$27,174,469
4 5	HTY Capitalization (1)			\$107,000,105
6 7 8	Less: HTY Interest Bearing CWIP (1)			7,229,023
9 10	HTY Capitalization for Supporting Rate Base			99,771,082
11	Add:			
12 13	Change in Rate Base-from line			27,174,469
14 15	Rate Year Capitalization			126,945,552
16	Rate Year Rate Base			128,146,378
17 18	Earnings Base / Capitalization Adjustment			(\$1,200,826)
19 20				
21 22				
23 24	Notes: (1) 13 month averages 12/31/2010 - see separate worksheets			
25 26				
27 28				
29				
30 31				
32				
33 34				
35				

Tariff Comparison - Present vs. Proposed Rates

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle

Base Year: Twelve Months Ended: 12/31/10 Exhibit 11 Page 1 of 5

(1) (2) (3) (4)	ne o. Description		Present Rates Monthly	P <u>roposed Rate</u> s Monthly
Service Classification No. 1 - Residential Customers Customer Service Charge Meter Size 5/8" \$9.39 \$11.22 3/4" 10.72 12.81 1" 12.76 15.25 1 1/2" 24.83 29.67 2" 27.87 33.31 Consumption Charges 3/4" 3/4" Summer Summer 3/4" May 1 - September 30 First 5,000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 Over 5,000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 October 1 - April 30 All Consumption \$3.5046 \$4.1883		(2)		
Customer Service Charge \$9.39 \$11.22 5/8" \$9.39 \$11.22 3/4" 10.72 12.81 1" 12.76 15.25 1 /12" 24.83 29.67 2" 27.87 33.31 Consumption Charges 27.87 33.31 Summer May 1 - September 30 First 5,000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 Minter Over 5,000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 Vinter October 1 - April 30 All Consumption \$3.5046 \$4.1883	2 Service Classification No. 1 - R	esidential Customers		
Metr Size \$9.39 \$11.22 5/8" 10.72 12.81 1" 12.76 15.25 11/2" 24.83 29.67 2" 27.87 33.31 Consumption Charges Summer 30.99 \$11.22 May 1 - September 30 First 5,000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 Winter Over 5,000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 Vinter October 1 - April 30 All Consumption \$3.5046 \$4.1883				
5/8" \$9.39 \$11.22 3/4" 10.72 12.81 1" 12.76 15.25 1 1/2" 24.83 29.67 2" 27.87 33.31 Consumption Charges 30 First 5,000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 Summer Summer 4.3838 5.2391 Winter October 1 - April 30 All Consumption \$3.5046 \$4.1883				
3/4" 10.72 12.81 1" 12.76 15.25 2" 24.83 29.67 2" 27.87 33.31 Consumption Charges Summer May 1 - September 30 First 5,000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 Winter 0ver 5,000 Gallons (15,000 Quarterly) 4.3838 5.2391 Winter \$3.5046 \$4.1883 October 1 - April 30 All Consumption \$3.5046 \$4.1883				
1* 12.76 15.25 1/2" 24.83 29.67 2" 27.87 33.31 2 2 27.87 33.31 2 0 5.000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 3 Over 5,000 Gallons (15,000 Quarterly) 4.3838 5.2391 Winter 0 Vcober 1 - April 30 All Consumption \$3.5046 \$4.1883				\$11.22
11/2" 24.83 29.67 2" 27.87 33.31 2 Consumption Charges 3 3 Summer \$3.5046 \$4.1883 May 1 - September 30 First 5,000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 Over 5,000 Gallons (15,000 Quarterly) 4.3838 5.2391 Winter October 1 - April 30 All Consumption \$3.5046 \$4.1883				
2" 27.87 33.31 Consumption Charges Summer				
Consumption Charges Summer May 1 - September 30 First 5,000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 Over 5,000 Gallons (15,000 Quarterly) 4.3838 5.2391 Winter October 1 - April 30 All Consumption \$3.5046 \$4.1883				
Consumption Charges Summer May 1 - September 30 First 5,000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 Over 5,000 Gallons (15,000 Quarterly) 4.3838 5.2391 Winter \$3.5046 \$4.1883 October 1 - April 30 All Consumption \$3.5046 \$4.1883			27.87	33.31
Summer %3.5046 \$4.1883 Over 5,000 Gallons (15,000 Quarterly) 4.3838 5.2391 Winter October 1 - April 30 All Consumption \$3.5046 \$4.1883				
May 1 - September 30 First 5,000 Gallons (15,000 Quarterly) \$3.5046 \$4.1883 Over 5,000 Gallons (15,000 Quarterly) 4.3838 5.2391 Winter 0 \$3.5046 \$4.1883 October 1 - April 30 All Consumption \$3.5046 \$4.1883	Consumption Charges			
Over 5,000 Gallons (15,000 Quarterly) 4.3838 5.2391 Winter October 1 - April 30 All Consumption \$3.5046 \$4.1883				
Winter October 1 - April 30 All Consumption \$3.5046 \$4.1883				
October 1 - April 30 All Consumption \$3.5046 \$4.1883		Over 5,000 Gallons (15,000 Quarterly)	4.3838	5.2391
		All Consumption	\$3.5046	\$4.1883
	<u>.</u>			

Tariff Comparison - Present vs. Proposed Rates

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle

Base Year: Twelve Months Ended: 12/31/10 Exhibit 11 Page 2 of 5

9		Present Rates	Proposed Rates
Description		Monthly	Monthly
(1)	(2)	(3)	(4)
Service Classification No. 1A - C	ommercial and Industrial Customers		
Customer Service Charge			
Meter Size			
5/8"		\$9.39	\$11.22
3/4"		10.72	12.81
1"		12.76	15.25
1 1/2"		24.83	29.67
2"		27.87	33.31
3"		60.82	72.69
3" Compound		95.56	114.20
4" Compound		108.86	130.10
6" Compound		108.57	129.75
8" Compound		146.76	175.39
5/8" & 2" (1)		29.33	35.05
1" & 1 1/2" (1)		30.41	36.34
1 1/2" & 1 1/2" (1)		37.61	44.95
1 1/2" & 2" (1)		40.65	48.58
2" & 2" (1)		43.69	52.21
3" & 3" (1)		169.67	202.77
4" & 4" (1)		196.23	234.51
Note (1): Not available after 1/1/1	1981		
Consumption Charges			
Summer			
May 1 - September 30	First 34,000 Gallons (102,000 Quarterly)	\$4.3838	\$5.2391
	Over 34,000 Gallons (102,000 Quarterly)	3.5046	4.1883
Winter			
October 1 - April 30	First 34,000 Gallons (102,000 Quarterly)	\$3.5046	\$4.1883
	Over 34,000 Gallons (102,000 Quarterly)	2.9221	3.4922

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Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle

Base Year: Twelve Months Ended: 12/31/10 Exhibit 11 Page 3 of 5

Line	Present Rates	Proposed Rates
No. Description	Quarterly Yearl	y Quarterly Yearly
1 (1)	(2) (3)	(4) (5)
2 Service Classification No. 2 & 6 - Private Fire Service		
3		
4 Rate per Hydrant per Year	\$656	5.38 \$784.44
5		
6 Flat Rate		
7 2" Fire Connection or less	\$39.66	\$47.40
8 3" Fire Connection	99.14	118.48
9 4" Fire Connection	198.31	237.00
10 6" Fire Connection	396.63	474.01
11 8" Fire Connection	793.19	947.94
12 10" Fire Connection	1,586.47	1,896.00
13 12" Fire Connection	3,172.95	3,792.00
14 16" Fire Connection	6,345.89	7,584.00
15		
16		
17 Service Classification No. 3 - Lawn Sprinklers		
18 Season: May 1 to October 31	Per Sea	son Per Season
19		
20 All Usage	\$4.3	838 \$5.239 ⁻
21		
22 <u>Meter Size</u>	• • •	
23 1"	\$138	
24 1 1/2"		5.60 293.52
25 2"	282	2.11 337.1
26 27		
28 Service Classification No. 4 - Public Fire Service29		
30 Rate per Hydrant per Year	\$656	5.38 \$784.44
30 Rate per Hydranit per rear 31	\$COC	λ.30 Φ704.44
32		
33		

34

35

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle

Base Year: Twelve Months Ended: 12/31/10 Exhibit 11 Page 4 of 5

ne o. Description	Unit	Present Rates	Proposed Rates
1 (1)	(2)	(3)	(4)
2 Service Classification No. 5	(=)	(0)	(')
3			
4 1 - Water used in constructing one or two story dwellings			
5 Frame	Each Structure	\$72.71	\$86.90
6 Frame and half stucco	Each Structure	96.94	115.85
All stucco, cement or cinder block, hollow tile, brick veneer or var. combinations	Each Structure	121.18	144.82
Brick	Each Structure	145.40	173.77
9	Each Structure	143.40	110.11
0 2 - Structures other than dellings			
1 Concrete, stone, terra cotta, other masonry	Per cu. yd. of masonry	\$0.82	\$0.98
2 Brick	Per 1,000 bricks	φ0.02 1.54	1.84
2 BIICK 3		1.04	1.04
3 4 3 - Road construction			
5 Concrete, macadam or other roads	Per 100 sq. ft.	\$2.83	\$3.38
6 Sidewalk	Per 100 sq. ft.	φ2.03 2.83	3.38
	Per 100 sq. ft.	3.02	3.61
8 0. 4. Fladding distance			
9 4 - Flodding ditches	Dan 400 line al fact	¢45.00	¢40.40
0 Ditch 2' x 3'	Per 100 lineal feet	\$15.22	\$18.19
1 O. F. Jattian staats			
2 5 - Jetting planks		* 40.04	# 40.47
3 Mininmum rate - for four or less planks		\$16.04	\$19.17
4 After first four planks, thereafter		1.13	1.35
5			
6 6 - Jetting spiles		• · · · · ·	• · · · · -
7 Mininmum rate - for four or less spiles		\$16.04	\$19.17
8 After first four spiles, thereafter		2.42	2.89
9			
0 7 - Water drawn from hydrants for purposes other than fire protection and for			
1 other than specified above	Rate per 1,000 gallons	\$3.98	\$4.76
2			
3 Minimum charge payable in advance for which the customer will be entitled to use		\$79.67	\$95.21
4 20,000 gallons of water in the period stated in the permit. Water in excess of such allowar	nce		
5 will be billed at the rate above stated, at the expiration of the permit, and the bill thereof			
6 will be due and payable when rendered. The quantities of water used will be estimated.			
7			
8 Hydrant Permits (In addition to the above charges)			
9 Per hydrant	Per Day	\$16.04	\$19.17
0 Per services of Inspector (when required by Company)	Per Day	121.18	144.82

Effects of Proposed Rates

Long Island American Water Case 11-W-____ Witness Responsible: R. A. Engle

Base Year: Twelve Months Ended: 12/31/10 Exhibit 11 Page 5 of 5

		Present					Annu	al Bill	Actual
Line		Rate Revenue		Overall Percent	Meter	-	Present	Proposed	Percent
No.	Description	3/31/2013	Increase	Increase	Size	Usage	Rates	Rates	Increase
1	•	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2									
3	Residential	\$35,855,421	\$6,993,615	19.51%					
4	Commercial/Industrial/OPA	8,034,070	1,567,304	19.51%					
5	Lawn Sprinklers	956,063	186,534	19.51%					
6	Public Fire Protection	2,981,167	581,626	19.51%					
7	Private Fire Protection	1,044,952	203,867	19.51%					
8	NSF Check Charge	5,304	0	0.00%					
9	Reconnection Charge	31,390	0	0.00%					
10	Miscellaneous Water Revenue	3,278	640	19.52%					
11	Other Water Revenue	151,514	29,560	19.51%					
12									
13	Subtotal	49,063,159	9,563,146	19.49%					
14									
15	Total	\$49,063,159	\$9,563,146	19.49%					
16									
17									
18									
19	Residential - Monthly Customer				5/8"	72,000	\$369.41	\$441.45	19.50%
20						104,000	492.98	589.14	19.51%
21						200,000	864.59	1,033.25	19.51%
22									
23	Commercial/Industrial/OPA - Monthly				1"	200,000	\$927.01	\$1,107.88	19.51%
24						600,000	2,340.10	2,796.65	19.51%
25						1,000,000	3,606.22	4,309.78	19.51%
26									
27	Lawn Sprinkler				1"	150,000	\$796.40	\$951.79	19.51%
28						300,000	1,453.97	1,737.65	19.51%
29									
30									
31									
32	Private Fire Protection				4" Fire Connec	tion	\$198.31	\$237.00	19.51%
33	Public Fire Protection				Rate per Hydrant pe	er Year	656.38	784.44	19.51%
34									

35

Long Island American Water Exhibit 12 Index to Workpapers

Workpaper <u>Tab</u>	Witness <u>Responsible</u>	Schedule Name
1	Engle	Statement of Pro Forma Operating Revenue
2	Engle	Customer Increase Adjustment
3	Engle	Consumption Normalization
4	Engle	Payroll
5	Casillo	Power
6	Casillo	Fuel
7	Casillo	Chemicals
8	Bozman	Invoices
9	Engle	Group Insurance
10	Casillo	Post-Retirement Other than Pensions (PBOP's)
11	Casillo	Pensions
12	Engle	401k
13	Engle	Defined Contribution Plan
14	Engle	Employee Stock Purchase Plan
15	Engle	Retiree Medical
16	Conroy	Service Company Expense
17	Bozman	Insurance Other Than Group
18	Conroy	Uncollectible Expense
19	Bozman	Rate Case Expense
20	Bozman	Rents
21	Conroy	Leased Vehicles
22	Casillo	Overearnings Adjustment
23	Bozman	Customer Outreach and Education Plan
24	Bozman	Postage
25	Bozman	Audit Fees
26	Casillo	Amortization of Pension Actuarial Studies
27	Watkins	Depreciation
28	Casillo	Property Tax
29	Engle	PSC Assessment
30	Engle	Payroll Taxes
31	Watkins	Rate Base

Long Island American N RESIDENTIAL Bill Analysis for the 12	Exhibit 12 Tab 1 Page 1 of 6		
Number of Bills		Totals	
Monthly	5/8"	775,027	
	3/4"	31,845	
	1"	14,106	
	1-1/2"	1,186	
	2"	294	
Total Meters		822,458	-
Consumption Summer Usage First 5,000 Gal Over 5,000 Gal Winter Usage Total		1,542,115.6 2,688,671.3 <u>3,148,110.4</u> 7,378,897.3	_

Long Island American Water	Exhibit 12
Commercial	Tab 1
Bill Analysis for the 12 Months Ended December 31, 2010:	Page 2 of 6

Number of Bills		Totals
Monthly	5/8"	38,537
	3/4"	5,811
	1"	5,361
	1-1/2"	5,123
	2"	1,977
	3"	229
Compound	3"	48
Compound	4"	24
Compound	6"	0
Compound	8"	12
	5/8" & 2"	0
	1" & 1 1/2"	0
	1 1/2" & 1 1/2"	497
	1 1/2" & 2"	13
	2" & 2"	710
	3" & 3"	93
	4" & 4"	25
Total Bills	-	58,460
	Consumption Summer Usage	
	First 34,000 Gal	270,723.0
	Over 34,000 Gal	413,194.7
	Winter Usage	
	First 34,000 Gal	327,471.2
	Over 34,000 Gal	344,974.0
	Total	1,356,362.8
	-	

Long Island American Water	Exhibit 12
Industrial	Tab 1
Bill Analysis for the 12 Months Ended December 31, 2010:	Page 3 of 6

Number of Bills		Totals
Monthly	5/8"	59
	3/4"	0
	1"	61
	1-1/2"	137
	2"	48
	3"	0
Compound	3"	0
Compound	4"	0
Compound	6"	12
Compound	8"	12
	5/8" & 2"	0
	1" & 1 1/2"	0
	1 1/2" & 1 1/2"	0
	1 1/2" & 2"	0
	2" & 2"	12
	3" & 3"	0
	4" & 4"	0
Total Bills		341
	Opportunitien	
	Consumption	
	Summer Usage	0.000.0
	First 34,000 Gal	2,966.3
	Over 34,000 Gal	33,501.0
	Winter Usage	
	First 34,000 Gal	4,355.7
	Over 34,000 Gal	47,064.7
	Total	87,887.6

Long Island American Water	Exhibit 12
Other Public Authority	Tab 1
Bill Analysis for the 12 Months Ended December 31, 2010:	Page 4 of 6

Number of Bills		Totals
Monthly	5/8"	679
	3/4"	352
	1"	678
	1-1/2"	816
	2"	775
	3"	249
Compound	3"	145
Compound	4"	84
Compound	6"	25
Compound	8"	12
	5/8" & 2"	0
	1" & 1 1/2"	0
	1 1/2" & 1 1/2"	97
	1 1/2" & 2"	0
	2" & 2"	289
	3" & 3"	24
	4" & 4"	0
Quarterly	5/8"	0
	3/4"	0
	1"	0
Total Bills		4,225
	0	
	Consumption	
	Summer Usage	05 404 0
	First 34,000 Gal	35,184.0
	Over 34,000 Gal	204,662.9
	Winter Usage	00 004 4
	First 34,000 Gal	33,304.1
	Over 34,000 Gal	168,418.5
	Total	441,569.4

Long Island American Water	Exhibit 12
Private and Public Fire	Tab 1
Bill Analysis for the 12 Months Ended December 31, 2010:	Page 5 of 6

Number of Bills			Totals
Monthly	2"		227
	3"		20
	4"		1,679
	6"		977
	8"		262
	10"		4
	12"		4
	16"		
	Total		3,173
	Private Fire H	ydrants	132
	Public	Monthly	3,270

Public	Monthly	3,270
Public	Quarterly	1,246
Public	Annual	26

Long Island Water Corp Lawn Sprinkler Service Bill Analysis for the 12 N	ooration Months Ended December	31, 2010:		Т	exhibit 12 Tab 1 Page 6 of 6
Number of Bills		Residential	Commercial	OPA	Totals
	1"	460	21	2	483
	1-1/2"	94	30	1	125
	2"	10	11	5	26
Total Bills		564	62	8	634
	Consumption				
	All Usage	152,292.5	48,270.1	6,910.3	207,472.8
	Total	152,292.5	48,270.1	6,910.3	207,472.8

	Residential Customers	Residential
Year	at 12/31	Growth
2007	67,834	
2008	67,886	52
2009	67,883	(3)
2010	67,907	24
	Total Growth	73
	Average Growth	24
	Cust bills	288

Long Island American Wa 2011 Rate Case	ater														Exhibit 12 Tab 3
In 000 Gallons	Case 07- Last Case based on 7 year avg.	W-0508 Last Case 7 year avg. Percent	2010 percent	Per Bill Analysis 2010	2009	2008	2007	Case 04- Last Case based on 7 year avg.	W-0577 Last Case 7 year avg. Percent	Per Bill Analysis 2006	2005	2004	Per Bill Analysis 2003 (2	7 year average 003-2008 & 2010	Normalization Adjustment
Residential Winter Summer- 1st block Summer 2nd block	3,690,179 1,630,564 2,092,569	49.78% 22.00% 28.23%	42.66% 20.90% 36.44%	3,148,110 1,542,116 2,688,671	3,143,480 1,507,396 2,013,402	3,726,633 1,523,677 2,430,248	3,419,325 1,420,489 2,694,763	3,810,772 1,584,069 2,043,071	51.23% 21.30% 27.47%	3,162,674 2,003,233 2,457,564	3,921,272 1,630,002 2,102,314	3,576,197 1,486,560 1,917,308	3,555,547 1,465,775 1,943,341	3,501,394 1,581,693 2,319,173	353,284 39,577 (369,498)
Residential	7,413,312	100.00%	100.00%	7,378,897	6,664,278	7,680,557	7,534,577	7,437,912	100.00%	7,623,471	7,653,588	6,980,065	6,964,663	7,402,260	23,363
Commercial/Industrial/OF Winter - 1st block Winter - 2nd block Summer 1st block Summer 2nd block	PA 365,777 682,489 322,094 695,301	17.71% 33.04% 15.59% 33.66%	4.95% 7.60% 4.19% 8.83%	365,130 560,456 308,875 651,359	370,922 599,521 295,873 575,682	430,526 717,833 373,407 661,304	409,229 752,073 335,520 726,690	344,740 684,797 330,151 738,370	16.43% 32.64% 15.74% 35.19%	463,753 661,468 299,837 575,584	335,836 667,109 321,623 719,298	341,778 678,913 327,314 732,026	385,721 717,273 316,264 626,953	390,282 679,304 326,120 670,459	25,152 118,848 17,245 19,100
Commercial	2,065,661	100.00%	25.56%	1,885,820	1,841,998	2,183,069	2,223,512	2,098,058	100.00%	2,000,642	2,043,866	2,080,031	2,046,210	2,066,164	180,344
Lawn Sprinklers	201,934	-	_	207,473	158,102	198,576	203,879	216,393		210,832	183,635	192,370	162,110	194,125	(13,348)
Total	9,680,907	=	_	9,472,190	8,664,378	10,062,202	9,961,967	9,752,363		9,834,945	9,881,089	9,252,466	9,172,983	9,662,549	190,359

LONG ISLAND AMERICAN WATER Payroll

Public Version Exhibit 12 Tab 4

Classification (1)	No of Empl (2)	Total Annual Payroll (3)
Payroll - 1/1/2011 to 12/31/2011 Union Nonunion Mileage Meals \$8.00 Total Payroll	70.50 24.50 <u>2,671.00</u> 95.00	8,128,706
Percent Chargeable to Capital and Other		16.98%
Amount Chargeable to Capital and Other		1,380,254
	200	
Pro Forma Chargeable to Operating Exper	ISES	\$6,748,452
Payroll - 1/1/2012 to 12/31/2012 Union Nonunion Mileage Meals \$8.00 Total Payroll Percent Chargeable to Capital and Other Amount Chargeable to Capital and Other Pro Forma Chargeable to Operating Exper	95.00	8,420,271 16.98% 1,429,762 \$6,990,509
Payroll - 4/1/2012 to 3/31/2013 Union Nonunion Mileage Meals \$8.00 Total Payroll Percent Chargeable to Capital and Other Amount Chargeable to Capital and Other Pro Forma Chargeable to Operating Exper	95.00	8,472,488 16.98% 1,438,628 \$7,033,860

LONG ISLAND AMERICAN WATER NON-UNION PAYROLL							F	-in Cubinet	4-	Public Version
2011 RATE CASE						Total	Ear 7.65%	nings Subject	oloyment	-
2011 KATE CASE			Annual	Incentive	Long Term	Annual	FICA/Medicare	Federal	State	Group Life
Classification		No of Empl	Salary	Compensation	Incentive	Payroll	\$106,800	.8%-\$7,000	2.1%-\$8,500	Insurance
(1)		(2)	(3)	(4)	moontive	(5)	(6)	(7)	(8)	(9)
NON-UNION - 1/1/2011 to 12/31/2011										
Chemist I (N)	Ν	1.0								
Dir Operations State	Ν	1.0								
Lab Tech (N)	Ν	0.5								
Mgr Engrg - Technical Services	Ν	1.0								
Mgr Field Operations	N DC	1.0								
Mgr Production	N DC	1.0								
Mgr Wtr Qlty & Envrn Cmpl	Ν	1.0								
President (Medium States)	Ν	1.0								
Princ Analyst Financial	N DC	1.0								
Project Mgr Engr	Ν	1.0								
Specialist Operations (N)	Ν	1.0								
Specialist Operations (N)	N DC	1.0								
Specialist Operations (N)	Ν	1.0								
Specialist Operations (N)	N DC	1.0								
Specialist Operations (N)	Ν	1.0								
Sr Construction Inspector	Ν	1.0								
Sr Construction Inspector	N DC	1.0								
Supt Opns II	N DC	1.0								
Supt Opns II	N DC	1.0								
Supvr Field Operations	Ν	1.0								
Supvr Field Operations	Ν	1.0								
Supvr Field Operations	Ν	1.0								
Supvr Field Operations	Ν	1.0								
Supvr Opns II	Ν	1.0								
Supvr Production	Ν	1.0								
SUBTOTAL		24.5	2,071,979	233,751	16,800	2,322,530	2,042,536	175,000	212,500	3,035,000
Overtime						8,147	8,147			
TOTAL NON-UNION			\$2,071,979	\$233,751	\$16,800	\$2,330,677	\$2,050,683	\$175,000	\$212,500	\$3,035,000

Page 2 of 13

LONG ISLAND AMERICAN WATER NON-UNION PAYROLL							For	nings Subject	to.	Public Version
2011 RATE CASE						Total	7.65%		oloyment	-
2011 KATE CASE			Annual	Incentive	Long Term	Annual	FICA/Medicare	Federal	State	Group Life
Classification		No of Empl	Salary	Compensation	Incentive	Payroll	\$106,800	.8%-\$7,000	2.1%-\$8,500	Insurance
(1)		(2)	(3)	(4)	moonave	(5)	(6)	(7)	(8)	(9)
NON-UNION - 1/1/2012 to 12/31/2012										
Chemist I (N)	Ν	1.0								
Dir Operations State	Ν	1.0								
Lab Tech (N)	Ν	0.5								
Mgr Engrg - Technical Services	Ν	1.0								
Mgr Field Operations	N DC	1.0								
Mgr Production	N DC	1.0								
Mgr Wtr Qlty & Envrn Cmpl	N	1.0								
President (Medium States)	Ν	1.0								
Princ Analyst Financial	N DC	1.0								
Project Mgr Engr	Ν	1.0								
Specialist Operations (N)	N	1.0								
Specialist Operations (N)	N DC	1.0								
Specialist Operations (N)	N	1.0								
Specialist Operations (N)	N DC	1.0								
Specialist Operations (N)	N	1.0								
Sr Construction Inspector	N	1.0								
Sr Construction Inspector	N DC	1.0								
Supt Opns II	N DC	1.0								
Supt Opns II	N DC	1.0								
Supvr Field Operations	N	1.0								
Supvr Field Operations	Ν	1.0								
Supvr Field Operations	Ν	1.0								
Supvr Field Operations	Ν	1.0								
Supvr Opns II	Ν	1.0								
Supvr Production	Ν	1.0								
SUBTOTAL		24.5	2,134,140	240,765	17,304	2,392,209	2,081,383	175,000	212,500	3,113,000
Overtime						8,391	8,391			
TOTAL NON-UNION			\$2,134,140	\$240,765	\$17,304	\$2,400,600	\$2,089,774	\$175,000	\$212,500	\$3,113,000

Page 3 of 13

LONG ISLAND AMERICAN WATER NON-UNION PAYROLL							For	nings Subject	to	Public Version
2011 RATE CASE						Total	7.65%		oloyment	-
2011 HATE OADE			Annual	Incentive	Long Term	Annual	FICA/Medicare	Federal	State	Group Life
Classification		No of Empl	Salary	Compensation	Incentive	Payroll	\$106,800		2.1%-\$8,500	Insurance
(1)		(2)	(3)	(4)		(5)	(6)	(7)	(8)	(15)
NON-UNION - 4/1/2012 to 3/31/2013										
Chemist I (N)	Ν	1.0								
Dir Operations State	N	1.0								
Lab Tech (N)	N	0.5								
Mgr Engrg - Technical Services	N	1.0								
Mgr Field Operations	NC	DC 1.0								
Mgr Production		DC 1.0								
Mgr Wtr Qlty & Envrn Cmpl	N	1.0								
President (Medium States)	N	1.0								
Princ Analyst Financial	N C	DC 1.0								
Project Mgr Engr	N	1.0								
Specialist Operations (N)	N	1.0								
Specialist Operations (N)	N D	DC 1.0								
Specialist Operations (N)	N	1.0								
Specialist Operations (N)	N D	DC 1.0								
Specialist Operations (N)	N	1.0								
Sr Construction Inspector	N	1.0								
Sr Construction Inspector	N D	DC 1.0								
Supt Opns II	N D	DC 1.0								
Supt Opns II	NC	DC 1.0								
Supvr Field Operations	N	1.0								
Supvr Field Operations	Ν	1.0								
Supvr Field Operations	N	1.0								
Supvr Field Operations	Ν	1.0								
Supvr Opns II	Ν	1.0								
Supvr Production	Ν	1.0								
SUBTOTAL		24.5	2,150,154	242,576	17,434	2,410,164	2,091,397	175,000	212,500	3,205,000
Overtime						8,454	8,454			
TOTAL NON-UNION			\$2,150,154	\$242,576	\$17,434	\$2,418,618	\$2,099,851	\$175,000	\$212,500	\$3,205,000

Page 4 of 13

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Dvertime 898,796 898,796		U		17.940			-						
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OTAL UNION \$4,791,117 \$37,038 \$21,117 \$26,600 \$5,774,668 \$493,500 \$599,250 \$6,004,00	Overtime								898,796	898,796			
	TOTAL UNION			•	\$4,791,117	\$37,038	\$21,117	\$26,600	\$5,774,668	\$5,774,668	\$493,500	\$599,250	\$6,004,000

LONG ISLAND AMERICAN WATER											Tub	Public Version
UNION PAYROLL						Pay Adj			Ear	nings Subject	t to	Public version
2011 RATE CASE						for Working	12/31/2012	Total	7.65% FICA/Medicare	Uner	nployment	
Classification		No of Empl	Rate	\$ Regular	Shift Prem	Above Normal Job	Longevity Payment	Annual Payroll	FICA/Medicare \$106,800	Federal .8%-\$7.000	State 2.1%-\$8,500	Group Life Insurance
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
UNION - 1/1/2012 to 12/31/2012			Hours =	2,08	Shift Prem=							
			110013 =	2,000	,							
Auto Mechanic	U	1.00										
Boom Truck Operator Building Services Janitor	U U DC	1.00 1.00										
Business Clerk	U DC	1.00										
Comm Investigator	U	1.00										
Daylist Clerk	U	1.00										
Distribution Clerk	U U	1.00 1.00										
Equipment Operator Equipment Operator	U	1.00										
M & S Storekeeper	ŭ	1.00										
Janitor	Ŭ	1.00										
Maintenance Mechanic B	U	1.00										
Maintenance Mechanic B Maintenance Mechanic B	U U	1.00 1.00										
Maintenance Mechanic B	U DC	1.00										
Meter Tester	U	1.00										
Oiler-Plant Helper	U DC	1.00										
Oiler-Plant Helper	U DC	1.00										
Oiler-Plant Helper Oiler-Plant Helper	U U DC	1.00 1.00										
Oiler-Plant Helper	U DC	1.00										
Oiler-Plant Helper	U	1.00										
Oiler-Plant Helper	U DC	1.00										
Oiler-Plant Helper Oiler-Plant Helper	U DC U	1.00 1.00										
Senior Utility Man A	U	1.00										
Senior Utility Man A	Ŭ	1.00										
Senior Utility Man A	U	1.00										
Senior Utility Man A	U	1.00										
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Utility Man II, Util/Meter SV	U	1.00										
Utility Man II, Util/Meter SV	U DC	1.00										
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Utility Man II, Util/Meter SV	U DC	1.00										
Utility Man II, Util/Meter SV	U U	1.00										
Utility Man II, Util/Meter SV Utility Man II, Util/Meter SV	U U DC	1.00 1.00										
Oiler-Plant Helper - Summer	U	1.50										
Utility Man II, Util/Meter SV - Summer	U	1.00										
TOTAL UNION		70.50	-									
		10.30	-									
Overtime												

TOTAL UNION

										Tub +	
LONG ISLAND AMERICAN WATER UNION PAYROLL						Dov Adi			For	nings Subject to	Public Version
2011 RATE CASE						Pay Adj for Working	3/31/2013	Total	7.65%	Unemployment	
				\$		Above	Longevity	Annual	FICA/Medicare	Federal State	Group Life
Classification		No of Empl	Rate	Regular	Shift Prem	Normal Job	Payment	Payroll	\$106,800	.8%-\$7,000 2.1%-\$8,500	Insurance
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) (11)	(12)
				0.000	Shift Prem=						
UNION - 4/1/2012 to 3/31/2013			Hours =	2,080)						
Auto Mechanic	U	1.00									
Boom Truck Operator	U	1.00									
Building Services Janitor	U DC	1.00									
	U	1.00									
	U	1.00									
	U U	1.00 1.00									
Equipment Operator	U	1.00									
	Ū	1.00									
M & S Storekeeper	U	1.00									
Janitor	U	1.00									
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Oiler-Plant Helper	U DC	1.00									
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Oiler-Plant Helper	U DC	1.00									
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	U DC	1.00									
Station Attendent B	U DC	1.00									
Utility Man - Meter Service	U	1.00									
Utility Man - Meter Service	U	1.00									
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Utility Man II, Util/Meter SV	Ŭ	1.00									
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Utility Man II, Util/Meter SV	U	1.00									
Utility Man II, Util/Meter SV	U DC	1.00									
	U	1.50									
Utility Man II, Útil/Meter SV - Summer	U	1.00									
TOTAL UNION		70.50									
			_								
Overtime											

TOTAL UNION

Public Version

LONG ISLAND AMERICAN WATER Capitalized Payroll

<u>Total</u> Capitalized & other Payroll **1** Payroll 2008 \$7,355,526 \$1,287,172 17.50% 2009 7,267,836 1,224,765 16.85% 1,246,256 7,512,840 16.59% 2010 2008-2010 \$22,136,202 \$3,758,193 16.98%

LONG ISLAND AMERICAN WATER Public Version 2011 RATE CASE INCENTIVE COMPENSATION based on salaries from 1/1/2011 to 12/31/11 Salary Incentive Incentive Title Grade Salary Percentage Pay

on		

Non-Union		
Chemist I (N)	L11	
Dir Operations State	L06	
Lab Tech (N)	L13	
Mgr Engrg - Technical Services	L06	
Mgr Field Operations	L08	
Mgr Production	L06	
Mgr Wtr Qlty & Envrn Cmpl	L07	
President (Medium States)	L05	
Princ Analyst Financial	L07	
Project Mgr Engr	L08	
Specialist Operations (N)	L10	
Sr Construction Inspector	L09	
Sr Construction Inspector	L09	
Supt Opns II	L08	
Supt Opns II	L08	
Supvr Field Operations	L09	
Supvr Opns II	L09	
Supvr Production	L09	
Non-Union Total	\$2,071,979	\$233,751

LONG ISLAND AMERICAN WATER 2011 RATE CASE INCENTIVE COMPENSATION based on salaries from 1/1/2012 to 12/31/12 Salary Incentive Incentive Grade Salary Percentage Pay

- NI.	nn	_	ni	ion

Non-Union Total	\$2,134,140	\$240
Supvr Production	L09	
Supvr Opns II	L09	
Supvr Field Operations	L09	
Supt Opns II	L08	
Supt Opns II	L08	
Sr Construction Inspector	L09	
Sr Construction Inspector	L09	
Specialist Operations (N)	L10	
Project Mgr Engr	L08	
Princ Analyst Financial	L07	
President (Medium States)	L05	
Mgr Wtr Qlty & Envrn Cmpl	L07	
Mgr Production	L06	
Mgr Field Operations	L08	
Mgr Engrg - Technical Services	L06	
Lab Tech (N)	L13	
Dir Operations State	L06	
Chemist I (N)	L11	

LONG ISLAND AMERICAN WATER Public Version 2011 RATE CASE INCENTIVE COMPENSATION based on salaries from 4/1/2012 to 3/31/13 Salary Title Salary Incentive Grade Salary Percentage Pay

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L11 L06 L13 L06 L08 L06 L07 L05 L07 L08 L10 L10	
L13 L06 L08 L06 L07 L05 L07 L08 L10 L10	
L06 L08 L06 L07 L05 L07 L08 L10 L10	
L08 L06 L07 L05 L07 L08 L10 L10	
L06 L07 L05 L07 L08 L10 L10	
L07 L05 L07 L08 L10 L10	
L05 L07 L08 L10 L10	
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	L10 L09 L09 L08 L08 L09 L09 L09 L09 L09 L09

Long Island Water Company Union Overtime

Public Version Exhibit 12 Tab 4

	200	08	20	09	20	010
Job Title	Hours	Amount	Hours	Amount	Hours	Amount
Auto Mechanic	138.50	\$7,200.14	161.00	\$8,381.96	193.50	\$10,404.89
Boom Truck Operator	659.50	31,292.94	579.00	29,060.32	545.50	28,699.10
Building Services Janitor			6.50	227.23		
Business Clerk	13.50	587.90	3.00	136.65	5.00	235.70
Car Washer	17.00	681.05				
Comm Investigator	351.00	15,567.98	142.50	6,633.96	105.50	5,083.30
Customer Service Analyst	127.00	6,297.54	198.00	10,141.61	70.50	3,760.55
Daylist Clerk	68.50	2,831.60			18.00	839.52
Distribution Clerk	228.00	8,668.40	125.50	4,975.50		
Equipment Operator	1,754.50	90,930.67	1,501.00	82,530.14	1,434.00	83,373.14
M & S Storekeeper	90.00	4,231.67	187.00	9,093.57	46.00	2,315.77
Maintenance Mechanic	223.50	11,289.21	194.50	10,108.39	195.00	10,462.39
Maintenance Mechanic B	491.00	21,773.61	331.50	15,714.38	482.00	23,677.81
Meter Tester	5.00	213.30	2.50	113.69		
Oiler-Plant Helper	1,281.00	55,139.62	1,407.00	63,096.76	1,491.50	68,404.91
Senior Utility Man A	2,152.00	111,303.72	1,904.50	104,106.17	1,674.50	96,352.46
Station Attendant A	946.50	46,645.95	1,164.50	59,748.49	1,268.50	67,945.22
Station Attendent B	471.50	22,225.89	642.00	32,078.68	672.50	35,856.61
Utility Man - Meter Service	3,536.50	156,491.59	2,679.00	123,762.58	1,500.50	71,840.60
Utility Man I	4,412.00	202,056.19	3,485.50	169,825.22	2,606.50	134,206.60
Utility Man II, Util/Meter SV	2,524.50	107,175.46	2,475.50	113,614.48	2,615.50	127,544.00
Total	19,491.00	\$902,604.43	17,190.00	\$843,349.78	14,924.50	\$771,002.57
					Total	
	2008	2009	2010	Average	Overtime	
Total OT Hours	19,491.00	17,190.00	14,924.50	17,201.83		
Total OT Dollars	\$902,604.43	\$843,349.78	\$771,002.57	\$838,985.59		
Average Hourly Rate	\$46.31	\$49.06	\$51.66	\$48.77		
Increase for 2010		3.50%	103.50%	\$50.48	\$868,349	
Increase for 2011 Increase for 2012 Increase for 2013 12 Months Ending 3/31/13		3.50%	103.50%	\$52.25	\$898,796	

Page 12 of 13

Long Island Water Company Non-Union Overtime

Public Version Exhibit 12 Tab 4

	200	8	200	9	20	010
Job Title	Hours	Amount	Hours	Amount	Hours	Amount
CAD Tech (N)	1.00	\$22.20	0.00	\$0.00	0.00	\$0.00
Chemist I (N)	0.00	0.00	27.50	1,035.10	40.00	1,520.75
Lab Analyst (N)	81.00	4,165.13	12.50	468.31	0.00	0.00
Specialist Operations (N)	125.35	3,738.71	136.00	5,445.23	162.50	6,670.23
	207.35	\$7,926.04	176.00	\$6,948.64	202.50	\$8,190.98
					Total	
	2008	2009	2010	Average	Overtime	
Total OT Hours	207.35	176.00	202.50	195.28		
Total OT Dollars	\$7,926.04	\$6,948.64	\$8,190.98	\$7,688.55		
Average Hourly Rate	\$38.23	\$39.48	\$40.45	\$39.37		
Increase for 2010		2.99%	102.99%	\$40.55	\$7,919	
Increase for 2011		2.90%	102.90%	\$41.72	\$8,147	
Increase for 2012		3.00%	103.00%	\$42.97	\$8,391	
Increase for 2013		3.00%	103.00%	\$44.26		
12 Months Ending 3/31/13					\$8,454	

Page 13 of 13

Agreement Between

LONG ISLAND - AMERICAN WATER CORPORATION

and

UTILITY WORKERS UNION OF AMERICA

A.F.L.- C.I.O. LOCAL 365

Effective: January 1, 2008 through December 31, 2011

5/13/08

<u>INDEX</u>

ARTICLE	RECITALS	PAGE
I	Recognition	1
II	Union Security	2
Ш	New Employees	2
IV	Strikes and Lockouts	3
V	General Policy	3
VI	Grievance Procedure	3
VII	Arbitration	4
VIII	Seniority	5
IX	Leaves of Absence	6
Х	Layoffs - Discharges	7
XI	Working Conditions	7
XII	Vacations	9
XIII	Holidays and Holiday Pay	11
XIV	Sick Leave and Disability	11
XV	Normal Work Week	15
XVI	Overtime	17
XVII	Wages	19
XVIII	Temporary Employees	19
XIX	Military Service	20
ХХ	Night Differential	20
ХХІ	Benefits	21
XXII	Term of Agreement	24

AGREEMENT made as of the 1st day of January, 2008, by and between LONG ISLAND – AMERICAN WATER CORPORATION, having its office at 733 Sunrise Highway, Lynbrook, New York 11563, hereinafter called the Company, and UTILITY WORKERS UNION OF AMERICA, A.F.L. - C.I.O., LOCAL 365, having its office at 16 Grand Avenue, Lynbrook, New York 11563, hereinafter called the Union.

WITNESSETH:

WHEREAS, the Company is engaged in furnishing an essential public service vital to the health, safety and comfort of the population of the communities which the Company supplies; and WHEREAS, the Company and its employees have a high degree of responsibility to the

public in so serving the public without interruption of this essential service; and

WHEREAS, it is therefore essential to the harmonious labor relationship of the Company and its employees that disputes arising between the Company and its employees be adjusted and settled in an orderly manner without interruption of service; and

WHEREAS, both parties recognize the mutual responsibility of service to the public,

IT IS, in consideration of the premises and the mutual agreements and promises hereinafter contained, agreed as follows:

ARTICLE I: RECOGNITION

<u>Section 1</u> - <u>Recognition of the Union</u>: The Company hereby recognizes the Union as the sole and exclusive bargaining agent in all matters pertaining to wages, hours, working and other conditions of employment for the following employees:

- (a) All employees employed by the Company in the Commercial Department (excluding Confidential Secretary and confidential and supervisory employees); and
- (b) All employees employed by the Company in the Distribution Department, Engineering and in the Production and Purification Plants (excluding two (2) Confidential Secretarial-Stenographers, foremen, chemist, draftsmen and supervisory employees).

Section 2 - Recognition of Company Rights and Responsibilities: The Company shall exercise its right to issue, amend and revise reasonable policies and rules not set forth in this Agreement; and to employ, promote, transfer, demote, discipline and discharge employees in the interest of good service and proper conduct of the business, subject to the terms and provisions of this Agreement, and further subject to applicable federal, state and local laws prohibiting discrimination in employment with regard to race, color, religion, national origin, disability, sex or age.

ARTICLE II: UNION SECURITY

<u>Section 1</u> - All employees shall be required to become members of the Union thirty (30) days after the date of hiring as a condition of employment and all employees who are or become

members of the Union shall remain members in good standing for the duration of this Agreement.

Section 2 - The Union shall promptly furnish the Company individual witnessed statements signed by the employees which will authorize the deduction of Union dues by the Company in the amount certified by the Treasurer of the Union, for employees who are or who become members of the Union. The Company shall deduct union dues weekly from the pay of such employees who are Union members and remit the same every four (4) weeks to the Treasurer of the Union.

<u>Section 3</u> - Union notices of a non-controversial nature may be posted on Company property in space reserved for Union notices. Such posting will be made by the Company and shall be subject to the Company approval.

<u>Section 4</u> - Apart from adjustment of grievances under the grievance procedure, there shall be no Union activity on Company time.

ARTICLE III: NEW EMPLOYEES

A. The Company is the final judge of a new employee's qualifications for employment.

B. It is mutually agreed that the Company shall not be hampered in the selection of new employees.

C. New employees shall be on probation for a period of six months and, if retained, their seniority shall relate back to the date of employment. After the probationary period, new employees shall enjoy all rights granted to employees generally.

D. The Company will furnish the Union with the name, address and job classification for all new employees hired, within one week of the date of starting work.

E. Should the Company release or dismiss a new employee within the six-month probationary period, such release or dismissal shall not be subject to review through the grievance procedure.

ARTICLE IV: STRIKES AND LOCKOUTS

In furtherance of harmonious relations among employees, management and public, it is mutually agreed that there shall be no strikes, cessations of work, slow-down, boycotts or lockouts during the term of this Agreement, or for a period of sixty (60) days thereafter provided negotiations are in progress for any changes or renewal of this Agreement.

ARTICLE V: GENERAL POLICY

Should any Presidential or Governmental proclamation, directive or regulation or any valid Federal or State law or the final determination of any Board or Court of competent jurisdiction affect any provision of this Agreement, the provision or provisions so affected shall be made to conform to the proclamation, directive or regulation, law or determination, but otherwise this Agreement shall continue in full force and effect.

ARTICLE VI: GRIEVANCE PROCEDURE

<u>Section 1</u> - The Union shall furnish the Company with the names of its officers, departmental representatives and the members of the Grievance Committee.

<u>Section 2</u> - A national representative of the Union, duly designated for the purpose, may participate in all negotiations with the Company as a member of the Union Grievance Committee.

<u>Section 3</u> - Should any dispute or grievance arise between the Company and its employees with regard to the application or interpretation of the terms of this Agreement, such dispute or grievance shall be settled in the following manner:

<u>STEP 1:</u> Any difference or dispute relating to a single employee or department shall be referred in the first instance by such employee or employees, or their departmental representatives, to his, her or their department head, and if such issue is not satisfactorily determined within five (5) days after such reference, then such employee or employees shall address his, her or their complaint in writing on a form provided by the Union to the Grievance Committee of the Union. The Company will furnish the Union with a memorandum of all grievance cases which are settled under this step of grievance procedure where there is no shop steward present.

<u>STEP 2:</u> On an issue brought to the attention of the Union Grievance Committee by written complaint as mentioned in Step 1 and on all other disputes or grievances in respect to the application or interpretation of the terms of this Agreement, the Union Grievance Committee, in the case of a dispute or grievance of an employee or the Union, shall notify the President and General Manager of the Company in writing that it seeks a conference for the purpose of adjusting the same, such written notice to be accompanied by a copy of the complaint. The President and General Manager shall forthwith notify the Grievance Committee of the place and date of such conference. In the case of a dispute or grievance of the Company, the Company shall notify the Union Grievance Committee in writing that it seeks a conference for the purpose of adjusting the same, such written notice to be accompanied by a copy of the complaint and the Union Grievance Committee shall forthwith notify the President and General Manager of the Company in writing of the place and date of such conference. The decision reached by one party under this step shall be submitted to the other party in writing within five (5) working days of the meeting referred to herein, unless the answering party requests an extension and the extension is mutually agreed to.

<u>STEP 3:</u> If the decision under Step 2 is not acceptable to either party, in whole or in part, either party shall have the right to submit the difference or dispute to arbitration as provided in Article VII of this Agreement, provided such submission is made within sixty (60) days of the written decision under Step 2.

<u>Section 4</u> - Should the Union claim, within five (5) days after the suspension or discharge of an employee, that the Company acted outside of its rights and responsibilities as outlined in Article I, Section 2, and that the employee was unjustly suspended or discharged, then the issue shall be adjudicated as a grievance, commencing at Step 2 of the grievance procedure.

<u>Section 5</u> - Employees shall be paid their regular basic rate of pay for such time as they may spend during working hours attempting to adjust the issues under the grievance procedure.

<u>Section 6</u> - The President and General Manager may, when necessary, appoint another person to act in his or her stead, and such party shall have full power to act in all matters arising under this Article.

ARTICLE VII: ARBITRATION

<u>Section 1</u> - Except where specifically otherwise herein agreed, no question or dispute, difference or disagreement is to be submitted to arbitration until the proceedings set forth in Article VI have been complied with.

<u>Section 2-A</u> - In the event of written notice by either party to the other that arbitration is requested, the matter shall be referred to an arbitrator designated by the American Arbitration Association.

<u>Section 2-B</u> - The Company and the Union shall bear equally the expense of such arbitration. Should one party cancel the arbitration beyond the arbitrator's minimum cancellation period, then that party shall be responsible for any and all cancellation charges by the arbitrator and the American Arbitration Association, unless both parties agree to split the cost, or either party agrees to assume said fees and costs as part of the settlement.

<u>Section 2-C</u> - The decision of the arbitrator shall be binding upon the Union and the Company.

Section 2-D - Such arbitration shall be an arbitration conducted under the rules of the American Arbitration Association. The arbitrator to whom any grievance shall be submitted in accordance with the provisions of this Section shall have jurisdiction and authority to interpret and apply the provisions of this Agreement insofar as shall be necessary to the determination of such grievance, but he shall not have jurisdiction or authority to, in any way, vary or modify the provisions of this Agreement. Any matter referred to the arbitrator on which he or she has no power to rule shall be referred back to the parties without decision.

<u>Section 2-E</u> - Employees whose presence is required shall be paid their basic rate of pay while engaged in arbitration.

ARTICLE VIII: SENIORITY

<u>Section 1</u> - Seniority is the right accruing to employees through length of service which entitles them to consideration in promotions, transfers, vacations, lay-offs and rehiring. Seniority shall be determined by the length of service with the Company.

Section 2 - It is mutually understood and agreed by all parties hereto that because of the Company's responsibility, hereinbefore mentioned, the management must and shall be the sole judge of an employee's qualification for promotion, subject to the provisions hereof for adjustment of grievance. It is understood, however, that where qualifications are relatively equal, the promotion shall be made on the basis of seniority.

<u>Section 3</u> - When promotions, demotions or transfers are made, such changes shall be made, where practicable, within departments of the Company.

Section 4 - An employee who is promoted to a higher category of work who is incapable of holding the new position shall be returned to his or her former position without loss of rights, privileges or seniority. Any employee returning to such employee's former position will be prohibited from bidding any other position for one year after the date the employee returns to the former position.

Section 5-A - The Company agrees to post job vacancies and newly created positions within the bargaining unit for a period of five (5) working days. Within five (5) working days after the posting period has expired, unless the time is extended by mutual agreement, the Company will furnish the Union with the name of the successful applicant. The Company agrees to exert every effort to fill vacancies within five (5) working days after notification to the Union of the successful applicant. If it is not possible to do so, the Company shall notify the employee and the Union setting forth the reason for and the possible extent of the delay.

<u>Section 5-B</u> - Employees who bid and are awarded a position will not be eligible to bid any other positions for a period of six (6) months from the date the job was awarded unless mutually agreed upon.

<u>Section 6</u> - Only continuous service without a break of one year or more, shall be considered for seniority except as otherwise herein provided.

<u>Section 7</u> - Regardless of length of service a complete loss of seniority shall be incurred by an employee who:

- 1. Voluntarily terminates his or her employment;
- 2. Is discharged for cause;
- 3. Fails to report for work within three (3) days after notice has been sent via certified mail to his or her last known address his or her employment shall be terminated unless the company determines there are extenuating circumstances for the absence.

<u>Section 8</u> - Upon termination of services for any reason, the Company will notify the Union in writing within five (5) working days, giving the name and classification of the terminated employee.

ARTICLE IX: LEAVES OF ABSENCE

Section 1 - The Company, upon request, may grant an employee a leave of absence, without pay, for a period of not exceeding three (3) months, and such employee will not thereby lose his seniority rights, provided he or she returns to work at the end of such leave of absence. A renewal of such leave may be granted by the Company. The Company, however, need not grant a leave of absence to permit an employee to take other employment.

<u>Section 2</u> - Any member of the Union elected to an office in the Union requiring his absence from duty, or selected as a delegate for specific activity on behalf of the A.F.L. - C.I.O. or its affiliates, necessitating absence from his or her regular work, shall be granted a leave of absence without pay for such time as he or she holds such office not exceeding one (1) year, with the privilege of returning to work at his or her former status with all rights and privileges.

<u>Section 3-A</u> – Maternity, Paternity, Adoption/Foster Care, and Serious Illness. Leave will be granted in accordance with the Federal Family Medical Leave Act (FMLA) and other applicable federal, state, and local laws.

<u>Section 3-B</u> - In cases where FMLA is required for an employee's serious health condition, accumulated sick time and vacation time are to be exhausted prior to going on unpaid leave.

ARTICLE X: LAYOFFS – DISCHARGES

Section 1 - Any employee discharged or suspended for cause shall not be entitled to any advance notice but shall be entitled to a written statement indicating his or her status with the Company. The Union shall be notified by the Company of the suspension or discharge of such employee. Wherever feasible, suspensions will be deferred until the Union has had an opportunity to discuss the matter with the Company. If the suspension is not so deferred, the Company will notify the Union as soon as possible.

<u>Section 2</u> - The Company reserves the right to reorganize or abolish any department or section thereof.

<u>Section 3</u> - In the event that employees be discontinued in certain jobs due to reorganization of department, changes in systems and methods or due to lack of work, before any new employees are hired, the regular employees so affected shall be given employment in any line of work in other jobs which are available and for which they are qualified.

<u>Section 4</u> - If jobs presently in the bargaining unit are eliminated as a result of automation, employees so affected will be assigned to other work without a reduction in pay and any reduction in the work force shall be made through normal attrition. This provision shall apply only to employees who were on the Company payroll as of January 1, 2008.

ARTICLE XI: WORKING CONDITIONS

<u>Section 1</u> - The Company and the Union agree to cooperate in placing in effect and maintaining safety rules and practices, and safety devices and equipment which will eliminate hazards and insure safe working conditions at all times.

Section 2 - If an employee is accepted by the Company for a higher position, such employee shall receive the minimum or starting progression rate or five cents (\$.05) per hour above his or her existing rate, whichever is higher, but in no event more than the maximum rate for the position.

See Memorandum of Agreement for the starting and progression rates in classifications of Oiler-Plant Helper and Meter Reader.

<u>Section 3</u> - Employees temporarily assigned to higher classifications shall only be paid the higher payroll rate for the performance of two (2) hours or more of work in the higher classification on any workday.

Employees temporarily assigned to lower jobs shall receive no reduction in pay.

<u>Section 4</u> - Records will be kept of all upgraded time that must be paid the higher rate under the contract. Such time will be credited to the employee for the purposes of movement in progression.

<u>Section 5</u> - Because of the nature of the Company's operations, it may be necessary to assign employees to any jobs other than on their normal work schedules. For the period of such assignments, the employee will work the normal schedules of any job to which he has been assigned.

<u>Section 6</u> - In inclement weather, the Company agrees to use good and fair judgment in the assignment of outside work.

<u>Section 7</u> - In the event of installation of a time clock, time book or time sheets, the failure of the employee to ring the clock or sign his or her time may be cause for disciplinary action by the Company.

<u>Section 8</u> – In order to comply with DOT regulations for drivers of certain motor vehicles, the attached "CDL Policy" negotiated between the parties will be in effect. When an employee is required to submit to a random test, such employee will be allowed a phone call, where practical, to a Union designee, but said phone call shall not delay testing, and failure of the employee to request a phone call or successfully complete the phone call, shall not hinder or prevent the test.

Section 9 – Beginning on June 30, 2001, all employees holding the positions of Station Attendants "A" and "B" will be required to have and maintain a New York State IIB Water Treatment Plant Operator's license.

The Company will pay for the course and the time to take the course for all those currently in the Station Attendant "A" and "B" positions. The Company will pay for the course for anyone in the production department who wishes to take the test up to a maximum of three times. Thereafter, said employees will be reimbursed for the cost of the course upon passing the test. All other employees who wish to take the test, must take the course on their own time and at their own expense. The Company will reimburse all other employees the cost of the course when and if an employee passes the test.

<u>Section 9B</u> – Effective March 31, 2008 the company shall create the position of Maintenance Mechanic B, with a schedule of Sunday through Thursday, with working hours of 4:00 PM to midnight and will be subject to shift differential as called for in the contract.

Section 9C – Effective March 30, 2008 the Company shall eliminate the position of Car Washer. Through effects bargaining, the parties agreed to transfer the incumbent to the newly created Maintenance Mechanic B position. The incumbent's wages shall be adjusted in a three year progression during which time his base wage will increase by \$1.475 per hour exclusive of the general wage increases. It is understood by the parties that this progression shall apply only to this situation and that it shall not apply to any other Maintenance Mechanic B positions. When the incumbent vacates the Maintenance Mechanic B position, it is understood that it will be posted and normal bid, wage, and shift procedures will apply.

ARTICLE XII: VACATIONS

Section 1 - Employees having at least one year of service shall receive a vacation of two (2) weeks with pay. Employees who have five (5) years of service shall receive three weeks vacation with pay. Employees with fourteen (14) years of service shall receive four (4) weeks vacation with pay. Employees with twenty-one (21) years of service shall receive five (5) weeks vacation with pay.

Vacation allowance will be limited to five (5) weeks per calendar year, with two exceptions: (a) employees who are currently eligible to receive six (6) weeks of vacation based on their having attained thirty-five (35) years of service will continue to be eligible to receive six (6) weeks of vacation; and (b) employees who obtain at least nine (9) years of service on or before December 31, 2005 will be eligible to receive six (6) weeks of vacation after attaining thirty-five (35) years of service.

Vacation allowances in excess of two (2) weeks shall be taken at a time at the discretion of the Company. This does not preclude an employee from receiving more than two weeks vacation, provided an orderly operation of the department is secured. Employees who are entitled to three or more weeks vacation in any year will be allowed to take up to one of those weeks in single days at the Company's discretion in accordance with the procedures on weekly vacation.

<u>Section 2</u> - Employees hired in November and December will be entitled to one (1) week vacation with pay after six (6) months of employment. Those employees shall not be entitled to

additional vacation allowance until the January 1 following their first year anniversary.

<u>Section 3</u> - Weekly vacation pay shall be at the rate of forty (40) times the regular hourly wage.

<u>Section 4</u> - The Company will grant vacation periods on a departmental seniority basis, or on any mutually agreed on plan, at the time desired by the employee, provided that orderly operation of the department is secured.

<u>Section 5</u> - Holidays occurring during the vacation period shall not be counted in computing the vacation period; therefore, the vacation period shall be extended one day for each holiday which falls within the scheduled period. These days may be scheduled at other times provided such scheduling does not interfere with the orderly operation of the department.

Section 6 - Vacation schedules shall be established not later than March 31st of each year, with selection by employees to be completed by March 1st, except when changed by mutual agreement. An employee leaving the employ of the Company on or before December 31st shall not be entitled to vacation pay for the vacation which would be taken in the following year had he or she remained in the employ of the Company. An employee leaving the employ of the Company after December 31st shall be entitled to vacation pay for the vacation pay for the vacation to which he or she would be entitled if he or she had remained in the employ of the Company, based on length of service at the time of termination of employment.

An employee who is not receiving wages or otherwise being compensated for lost time by the Company after December 31 shall not be entitled to vacation or vacation pay in the year following that December 31 until and unless he or she returns to work. When he or she returns to work, he or she will be entitled to all such pay.

<u>Section 7-A</u> - If an employee is sick during a vacation period, such illness will not result in a re-scheduled vacation unless the illness existed prior to the end of the employee's working hours immediately preceding the vacation week and such fact was made known to the Company. A vacation will not be re-scheduled because of illness unless requested by the employee before the end of his or her working hours on the last scheduled day of work immediately proceeding the vacation week.

<u>Section 7-B</u> - An employee who becomes sick during his or her vacation period and is still sick at the conclusion of his or her vacation period, will receive his or her allowable sick leave starting with the first regular work day following the termination of his or her vacation period.

 $\frac{\text{Section 7-C}}{\text{Section 7-C}} - \text{When an employee is unable to take vacation due to illness, injury or personal emergency before year end, the employee will take such vacation within 45 calendar days from January 1 of the new year or the last day of absence, whichever is later. Should the Company be unable to allow the employee to take the vacation within this timeframe, it will be taken at a mutually agreed time.$

ARTICLE XIII: HOLIDAYS AND HOLIDAY PAY

<u>Section 1</u> - The following days shall be deemed to be paid holidays for all employees covered by this Agreement: New Year's Day, Martin Luther King Jr.'s Birthday, Presidents Day, Good Friday, Memorial Day, Independence Day, Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day, the day after Thanksgiving and Christmas Day.

<u>Section 2</u> - If any of the above holidays falls on a Sunday, then the following Monday shall for all purposes be deemed a holiday. If any of the above holidays falls on a Saturday, then the previous Friday shall for all purposes be deemed a holiday.

Section 3 - Any employee who works on any of the above holidays, in addition to straight time pay for the holiday, shall receive compensation at the rate of one and one-half (1 1/2) times the straight time rate for hours worked, but in no case less than two (2) hours at one and one-half (1 1/2) times the straight time rate in addition to straight time pay for the holiday, except when December 25th falls between Monday and Friday inclusive when compensation shall be at the rate of double time in addition to straight time pay for the holiday. Any employee whose regular shift includes Saturday, December 25, shall receive one and one-half (1 1/2) times the straight time rate for the time worked.

<u>Section 4</u> - Employees on probationary status will not receive pay for holidays until and unless he or she is retained beyond the six-month probationary period. For work performed on such holidays during probationary period, probationary employees will be paid at one and one-half (1 1/2) times the employee's normal rate or as otherwise specified in this Agreement.

<u>Section 5</u> – All employees eligible to receive paid holidays as per Section 1, will also be entitled to receive one floating holiday, which will require at least 72 hours notice and will be granted provided that orderly operation of the department will be maintained. The Company having to pay overtime will not alone be sufficient to deny an employee a floating holiday. An approved Floating Holiday for shift workers may be used on any shift.

ARTICLE XIV - SICK LEAVE AND DISABILITY

<u>Section 1-A.I.</u> Employees who may not, from time to time, be able to perform their work on account of personal illness will be entitled to sick leave for regular time not worked at full wages (excluding overtime), in accordance with the following schedules and rules:

FOR EMPLOYEES HIRED BEFORE JANUARY 1, 1996

LENGTH OF SERVICE

ANNUAL SICK LEAVE ALLOWANCE

<u>At Least</u>	Less	<u>Than</u>
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1 year 3 years 1 week at full pay

3 years	5 years	2 weeks at full pay
5 years or more		3 weeks at full pay

FOR EMPLOYEES HIRED ON OR AFTER JANUARY 1, 1996

LENGTH OF SERVICE

ANNUAL SICK LEAVE ALLOWANCE

<u>At Least</u>	<u>Less Than</u>	
1 year	3 years	1 week at full pay
3 years	10 years	2 weeks at full pay
10 years or more		3 weeks at full pay

Section 1-A.2. An employee will not accrue any sick leave allowance for or during the time that the employee is on a no-pay status (except for Union business and military leave). The accrual will be made on a proportional basis when the employee returns to work and will not be booked until such return to work.

<u>Section 1-B.</u> Unused sick leave shall be accumulated from year to year. In the event illness extends beyond the annual allowances stated in Section 1-A., employees may draw on such accumulated sick time. (Any sick leave already accumulated shall not be taken away.)

<u>Section 1-C.1</u>. Personal illness as used herein shall mean incapacity of the employee because of sickness, accidental or other personal injury, and shall include injury arising out of and in the course of employment with the Company, subject, however, to the provisions of Section 4 of this Article.

<u>Section 1-C.2</u>. No sick leave allowance shall be paid for personal injury arising from participation in outside gainful occupation, or where the employee receives outside compensation (other than from his personal insurance) for any personal injury, or when disability arises from any willful act deemed by the parties hereto to be sufficient reason to nullify sick leave allowance.

<u>Section 1-D</u>. An employee who fails to call in an absence prior to the beginning of his or her shift shall not be eligible for sick pay on that particular day unless the company determines that extenuating circumstances exist.

<u>Section 1-E</u>. Any employee found to have abused the sick leave privilege shall be subject to disciplinary action.

<u>Section 1-F</u>. The Company may send a nurse or doctor to the home of any employee claiming sick leave benefits and may also require an employee to furnish a doctor's certificate or other evidence satisfactory to the Company covering each sick leave for which he or she is paid.

<u>Section 1-G</u>. Sickness in immediate family which necessitates the employee's presence at home may be charged to sick leave, not to exceed one day per occurrence.

Section 2 - If an employee is disabled (through illness, accident or other personal injury not involving Workers' Compensation) and is no longer able to perform the regular functions of his or her job, the Company will endeavor to assign such employee to work within his or her capabilities. At such time the Company will negotiate with the Union on the wage rate to be paid the employee in his or her new assignment, giving due consideration to the employee's service record with the Company.

<u>Section 3</u> - Between January 1, 2004 and June 30, 2004, if an employee is judged to be unable to continue work as a result of total and permanent disability due to illness or accident not compensable under the Workers' Compensation Act, he or she shall, if he or she has completed ten (10) or more years of service with the Company, be entitled to a disability pension as long as he or she continues disabled, but in no event beyond attainment of age 65.

No employee will be considered totally and permanently disabled unless judged so by competent medical authority. If any difference shall arise between the Company and any employee as to whether such employee is or continues totally and permanently disabled, such difference shall be resolved as follows:

The employee shall be examined by a physician appointed for the purpose by the Company and by a physician appointed for the purpose by a duly authorized representative of the Union. If they shall disagree concerning whether the employee is permanently incapacitated, that question shall be submitted to a third physician selected by such two physicians. The medical opinion of the third physician, after examination of the participant and consultation with the other physicians shall decide such question. The fees and expenses of the third physician shall be shared equally by the Company and the Union.

For disability pensions commencing between January 1, 2004 and June 30, 2004, the amount of disability pension will be a percentage of the employee's basic compensation as defined below equal to 1.75% for each year of service with the Company (service of less than one year will be prorated) or \$150 a month, whichever is greater. Effective July 1, 2004, the American Water Pension Plan rules regarding pension benefits for total and permanent disability will take effect.

Basic compensation for disability pensions started prior to July 1, 2004 will be the average of the employee's basic wages for the years 2000, 2001, 2002 and 2003.

Payment of the disability pension will commence following exhaustion of all other temporary disability and/or wage continuation benefits payable by the Company.

If an employee receiving a disability pension is deemed able to perform work for the Company without impairment to his or her physical condition, such work will be made available to him or her and his or her disability payments will cease at that time.

If an employee has been returned to the active payroll and is again judged to be permanently disabled, his or her disability pension will be determined on the formula herein stated, but in no event shall the allowance for the second or subsequent disabilities be less than the allowance he or she received from his first disability.

The benefit described above will be paid out of the payroll account just as if the employee had continued working. The Company reserves the right to transfer any portion of the obligation incurred above to the pension plan or to such other alternative arrangement as it may deem desirable. Such transfer will in no way alter the commitment set forth above.

For disability pensions commencing on or after July 1, 2004, the American Water Pension Plan rules regarding disability pension benefits will apply and the Long Island – American Water disability pension provisions will no longer be in effect.

<u>Section 4</u> - Additional Compensation for <u>Compensable Injuries</u>

<u>A</u>. In case of injury and disability arising out of and in the course of employment for which the employee is entitled to compensation under the Workers' Compensation Act of New York State, the Company will pay to the employee, as a general policy, one hundred percent (100%) of the amount payable under said Act without any deductions for taxes and eighty-five percent (85%) of the difference between the employee's full wages, excluding overtime, and benefits payable under said Act. Payments shall be made for such period of time as the Company, at its option, deems desirable, but in no case shall the period be less than six (6) weeks, if the injury requires absence from work for such period. Additional compensation from sick leave shall not be made for such period. In the event the employee's injury requires absence from work beyond six (6) weeks the Company may pay to the employee the amount by which the employee's full wages, excluding overtime, exceeds the amount of the benefits payable under said Act, and if the Company makes such payments the Company may charge the employee's sick leave accrual for the difference between the amount by which such payments exceeds the amount of the benefits payable under said Act.

<u>B</u>. Any contribution made by the Company under the provisions of Section 4-A shall be a charge against the sick leave of the employee if it is established that the accident was a result of the employee's negligence or was brought about by disobedience of the Company's safety rules and regulations.

ARTICLE XV: NORMAL WORK WEEK

All regular employees shall work a normal week of forty (40) hours, consisting of five (5) days of eight (8) hours each from Monday to Friday, except that:

(1) Certain employees in the Distribution Department and in the Production Department shall work a normal work week of five (5) eight (8) hour days on rotating shifts on the present schedule or on any new schedule approved by a majority of such employees and by the Company. (2) Meter readers hired from outside the Company or successful bidders after January 1, 1981 can be required, at the discretion of the Company, to work a schedule which could include weekends and hours other than 8 A.M. to 4:30 P.M., provided that notice of any change of work days shall be given by 4:30 P.M. on the previous Thursday.

(3) Administration clerks hired from outside the Company or successful bidders after January 1, 1987 can be required, at the discretion of the Company, and with 24 hours notice, to work a schedule which could include hours other than 8 A.M. to 5 P.M., but not outside 7 A.M. to 11 P.M. nor on weekends. This scheduling shall be made in accordance with the principle of seniority.

(4) Employees in the Utility Person-Meter Service classification hired from outside the Company or successful bidders after January 1, 1984 can be required, at the discretion of the Company, and with 24 hours notice, to work a schedule which could include hours other than 8 A.M. to 4:30 P.M., but not outside 7 A.M. to 8 P.M. nor on weekends. This requirement shall be limited to two people at any time with the understanding that the senior employee in the position would have the first option to opt out.

Employees in the Utility Person Meter Service classification hired from outside the Company or successful bidders after January 1, 1993 can be required at the discretion of the Company, and with 48 hours notice, to work a schedule which could include hours other than 7 A.M. to 8 P.M. Monday through Friday but not outside of 7 A.M. to 10 P.M. on Monday through Friday and 8 A.M. to 4:30 P.M. on Saturday. This requirement shall be limited to two people at any time with the understanding that the senior employee in the position would have the first option to opt out. In addition, the Company agrees not to require more than two people in this position to work schedules outside of the normal 8 A.M.-4:30 P.M. shift.

(5) Customer Service Clerks hired from outside the Company, or successful bidders after March 1, 1990, can be required, at the discretion of the Company, and with 24 hours notice, to work a schedule which could include hours other than 8 A.M. to 5 P.M., but not outside 8 A.M. to 8 P.M. This scheduling, where practical, will be made in accordance with the principle of seniority.

(6) The following special work conditions will apply if the Company begins a program to install remote or radio read meters, and will continue for the duration of the program:

The Company may change the normal work week hours for meter service and meter shop to include the following hours:

7:00 A.M. to 8:00 P.M. – Monday through Friday

7:00 A.M. to 4:30 P.M. – Saturday

Meter shop employees will work Saturdays and late nights only when installing remote or radio read meters and will be upgraded to Utility Person-Meter Service position if they hold a lower paying position.

If the Company orders Saturday work for meter installation or meter service

work, the employer may utilize up to a total of eight (8) employees including the employees described in Article XV, Section 5. The employer shall not assign more than two (2) of the eight (8) employees to meter service orders other than the installation of remote or radio read meters. When possible, the employer shall use five (5) meter service personnel and three (3) meter shop personnel to have the compliment of eight (8), but this shall not inhibit the right of the employer to require eight (8) employees to work.

The number of employees that the employer may utilize for the shifts shall increase by one (1) with the addition of every two (2) employees added to the meter service department.

(7) In the event traffic becomes an issue at Plant 5 when the meter service and shop personnel are relocated to the new meter shop, the Company may shift the work schedule for both meter service and meter shop personnel who currently work 8:00 A.M. to 4:30 P.M. These employees may be required to start and end their work day up to 30 minutes earlier. They will continue to work an eight (8) hour day and have a one-half (1/2) hour lunch period in addition.

(8) When employees attend training or special programs required by the Company (or mandated by regulations to obtain and hold certifications), management will have the flexibility to reschedule an employee's work hours to accommodate training. For this training purpose only, seven days notice will be given for the change in schedule. Unless mutually agreed by Company and employee, training will not be scheduled for a holiday week. This will be limited to five occurrences of shift change per year with the exception of initial training for any required certification. Should the Company violate the agreement guidelines, the Union may use grievance procedure.

ARTICLE XVI: OVERTIME

Section 1 - Any work performed in excess of the normal work day or the normal work week shall be considered overtime and shall be paid for at the rate of one and one-half (1 1/2) times the straight time rate, except as otherwise herein provided. Employees who work in excess of twelve (12) consecutive hours (excluding normal meal period) shall receive double time pay for all hours worked in excess of twelve (12) paid hours.

Section 2 - Any employee whose regular shift includes a Sunday shall receive one and one quarter (1 1/4) times the straight time rate for the time worked, except on Easter Sunday and Sunday, December 25th, when the compensation shall be at the rate of one and one-half (1 1/2) times the straight time rate.

Section 3 - A. All employees called in for extra work on a Sunday shall receive compensation at the rate of one and one-half $(1 \ 1/2)$ times the straight time rate for the hours worked, but in no case for less than two (2) hours at one and one-half (1 1/2) times the straight time rate, except as herein otherwise provided.

<u>Section 3 - B</u>. It is agreed that due to the nature of the Company's business, employees will be called out for work on order of the Company in the event of emergency, and in such cases employees will be compensated for the time worked at the rate of one and one-half (1 1/2) times the straight time rate for the time worked, but shall receive a minimum of two (2) hours at one and one-half (1 1/2) times the straight time rate, except that on calls between 11 P.M. and 6 A.M., a minimum of four (4) hours at one and one-half (1 1/2) times the straight time rate shall be applicable.

Section 3 - C. On Easter Sunday and Sunday, December 25th, compensation shall be at the rate of two (2) times the straight time rate in all places where one and one-half (1 1/2) times the straight time rate is mentioned in this Section 3.

<u>Section 4</u> - Overtime work in any section shall be equalized among the sectional employees so far as practical so that the hours of work will not be excessive. No overtime will be paid except for work in excess of eight (8) hours in one (1) day or forty (40) hours in one (1) week.

<u>Section 5</u> - <u>Extended Overtime</u>. Employees who may be required to work overtime shall not be penalized for such overtime work by being required to take time off during their regular work week schedule. If any employee has worked sixteen (16) consecutive hours or more in a twenty-four (24) hour period, such employee shall not, in such case, be permitted to work until he or she has had eight (8) hours rest. In the event any part of the eight (8) hours' rest period following sixteen (16) or more consecutive hours worked coincides with such employee's normal schedule of hours, he or she shall receive such employee's regular hourly pay for such hours.

Any employee who returns to work within two (2) hours of leaving work will be deemed to have worked "consecutive hours" for the purpose of this Article only, and will receive regular rate of pay for such time.

If an employee requests to be relieved due to fatigue, he or she will be excused using his or her sick time. Such sick time will not be charged as an occurrence.

The Company shall make every effort to ensure that employees not work more than 16 hours in any 24 hour period.

<u>Section 6</u> - <u>Meal Allowance</u>. The Company agrees to provide a meal or pay \$8.00 allowance towards same for work performed after hours, provided the employee works at least two (2) hours after normal work schedule; thereafter an additional meal or allowance in the same amount shall be made for each additional four (4) hours of such work. In cases where employees are called in to work outside of their normal work schedule, the Company shall provide the meal or allowance after four (4) hours of work and at four (4) hour intervals thereafter. If the Company gives the employee sufficient time notice before being called in, the employee is not entitled to a meal allowance subject to special provisions in the Memorandum of Agreement.

ARTICLE XVII: WAGES

Section 1 - During the term of this Agreement, the wages for all positions covered hereunder shall be as listed in Schedules hereto annexed and made a part hereof. General wage increases shall be effective January 1st of each year of this contract and shall be as follows: January 1, 2008 – 3.25%; January 1, 2009 – 3.25%; January 1, 2010 – 3.50%; January 1, 2011 – 3.50%

<u>Section 2</u> - Such pay shall be paid weekly by direct deposit to the employees' bank accounts or at the place where the employees report for work, during regular working hours on every Thursday for the week ending and including the previous Friday at midnight. As soon as administratively possible, the pay period shall change from weekly to biweekly, with payday on the Friday following the end of the pay period. The pay period will begin on Monday and end on Sunday of the following week. For those that use direct deposit, LIW will see that the funds are transferred by 8:00 A.M. on Friday. If Friday is a legal holiday, the wages shall be payable on the previous day.

Once direct deposit is available, the Company will not be involved in cashing paychecks and employees will no longer cash paychecks on Company time. Pay stubs reflecting gross pay and withholdings will be provided.

ARTICLE XVIII: TEMPORARY EMPLOYEES

<u>Section 1</u> - Temporary employees are workers employed for specific temporary jobs or emergencies and whose work continues for a continuous period of less than six months. By mutual agreement between the Union and the Company, the period of "temporary" status for a specified job may be extended.

<u>Section 2</u> - The Company shall notify the Union of the name, address, nature of this temporary work, and probable duration thereof, within one week after such employees start work.

<u>Section 3</u> - When a temporary employee is retained as a permanent employee, the seniority of the employee shall start with the date of commencement of temporary service.

<u>Section 4</u> - Summer help will receive three-fourths of the usual starting rate for the position and will not be entitled to holiday pay.

ARTICLE XIX: MILITARY SERVICE

<u>Section 1</u> - During the term of this Agreement the Company agrees that any employee who may be called into the Armed Forces of the United States shall be granted a leave of absence until such time as such service is terminated, and upon termination thereof or at any time within ninety (90) days thereafter, such employee shall be re-employed by the Company at his or her former status and with full seniority rights and other privileges, and the time spent in such service shall be considered as accumulative service with the Company and used in determining length of service and seniority. If any employee is disabled by serving in the Armed Forces, such employee, within a reasonable time after recovery, shall be re-employed by the Company at his or her former status, provided he or she is capable of qualifying therefore, with full seniority rights and other privileges. The Company will abide by all federal, state and local laws with respect to military service and leave.

<u>Section 2</u> - Employees hired to replace those entering the Armed Forces of the United States are to be employed on a temporary basis with the explicit understanding that if they prove satisfactory their jobs will last only until the employees whose duties they have assumed return to work.

<u>Section 3</u> - During the absence of any regular employees who are serving in the Armed Forces, promotions of employees remaining at work shall be on a temporary basis subject to review upon return to work of employees who have been in the Armed Forces.

ARTICLE XX: NIGHT DIFFERENTIAL

Employees whose normal work schedules require work on any but the recognized day schedules shall receive a differential for all hours worked falling between 4:00 P.M. and 8:00 A.M. according to the following schedule:

- 2008 \$1.35 per hour
- 2009 \$1.40 per hour
- 2010 \$1.45 per hour
- 2011 \$1.50 per hour

ARTICLE XXI: BENEFITS

Section 1 - Pension Plan

The Pension Plan for American Water Works Company, Inc. and its Designated Subsidiaries ("Pension Plan") shall remain in full force and effect through July 31, 2010. The Pension Plan may thereafter be amended, modified or terminated through negotiations between American Water Company, Inc. and the Utility Workers Union of America. The Union and the Company agree to be bound by the results of any renegotiations of the Pension Plan between the American Water Company, Inc. and the Utility Workers Union of America. Pension issues shall not be subject to any local negotiations, except as specified below in paragraph G.

A. The "Retirement Plan for employees of the Long Island Water Corporation" ("Long Island Plan") was merged into the "Pension Plan for Employees of American Water Works Company, Inc. and its Designated Subsidiaries" ("Pension") effective July 1, 2004. Any retirement benefits earned in the Long Island Plan prior to July 1, 2004 are preserved under law.

B. The benefit percentage formula was changed from 1.75% to 1.6% beginning July 1, 2004. American Water Plan Early Retirement Reduction Factors will apply to entire benefit as set forth in paragraph G below.

C. Average compensation for individuals retiring between July 1, 2004 and December 31, 2005: "Earnings" for pension calculations shall mean average monthly compensation which was actually received over those 60 consecutive months out of the final 120 months of employment that produce the highest average. Compensation includes base salary or hourly wages plus overtime, shift differential and any amount deferred under the Savings Plan for Employees of American Water and its Designated Subsidiaries or a cafeteria plan maintained by the Company.

D. For service on or after January 1, 2006, the Company and the Union agree to be bound by the results of any re-negotiations of the Pension Plan between American Water and the Utility Workers Union of America concerning benefits percentage in the pension formula. For such service each employee shall earn a benefit in each year that is equal to the above negotiated percentage multiplied by compensation for that year, where compensation includes base salary or hourly wages plus overtime, shift differential and any amount deferred under the Savings Plan for Employees of American Water and its Designated Subsidiaries or a cafeteria plan maintained by the Company.

E. All other Pension Plan provisions, such as early retirement benefits (including factors), pre-retirement death benefits, disability benefits and optional forms of benefit (including conversion factors) will apply to bargaining unit participants for all service.

F. The above eligibility will apply to the total benefits as set forth in G (i) + G (ii) below. American Water early retirement reductions will apply to the total benefit as set forth in G (i) + G (ii) below.

G. The following is the benefit formula used to determine the amount that the employee will be entitled to (under the normal form of benefit) each month when retiring at age 65:

(i) For service earned prior to July 1, 2004: 1.75% times service prior to July 1, 2004 times the 60 consecutive month highest average pay out of the final 120 months of employment as of July 31, 2010 (or as of the date of termination if termination is before July 31, 2010.

Plus

(ii) For service earned after June 30, 2004, but prior to August 1, 2010: 1.60% times service in this 73-month period times the 60 consecutive month highest average pay out of the final 120 months of employment as of July 31, 2010 (or as of the date of termination if termination is before July 31, 2010).

The parties agree to meet within a reasonable time prior to December 31, 2011 to renegotiate the terms of paragraph G.

Section 2 - Group Insurance

The American Water System Group Insurance Plan shall be in full force and effect through July 31, 2010. The Plan may thereafter be amended, modified or terminated through negotiations between American Water Works Company, Inc. and the Utility Workers Union of America. The Company and Union agree to be bound by the results of any renegotiation of the Group Insurance Plan between the American Water Works Company, Inc. and the Utility Workers Union of America. Group insurance issues shall not be subject to any local negotiations.

Section 3 – 401 (k) Savings Plan

The American Water System 401 (k) Savings Plan shall remain in full force and effect through July 31, 2010. The Plan may thereafter be amended, modified or terminated through negotiations between American Water Works Company, Inc. and the Utility Workers Union of America. The Company and Union agree to be bound by the results of any renegotiation of the Group Insurance Plan between the American Water Works Company, Inc. and the Utility Workers Union of America. Group insurance issues shall not be subject to any local negotiations.

<u>Section 4</u> - When an employee is called for Jury Duty, the employee shall immediately notify his or her supervisor. Employees who are on telephone standby for jury duty must report to work on those days they have not been instructed to report for jury duty. A shift worker, whose jury duty can not be postponed until he or she is scheduled to work the day shift, may switch shifts with the day shift worker who will work the shift of the juror. Employees who have served on jury duty must provide a court document clearly indicating their dates of jury duty.

Section 5 - Time off on an employee's normal work day within the normal 5-day work week without loss of pay, shall be granted in the event of death of the employee's father, mother, father-in-law, mother-in-law, brother, sister, husband, wife, child, grandchild, step parent or step child and also in the case of another relative who was a member of the household wherein the employee resides. Sufficient time off shall be given to cover the period between the death and burial. In the case of step parent or step child, the employee may be required to present reasonable proof of relationship.

Where the deceased was the sister-in-law, brother-in-law, grandmother, grandfather,

aunt, uncle, niece, or nephew of the employee and not a member of the household wherein the employee resides, he or she shall be given one work day or shift day off on the day of the service to attend the service.

An employee who continues absent after the day of burial will not be paid unless a doctor's certificate or other evidence satisfactory to the Company is presented showing that such absence was necessary.

<u>Section 6</u> - Personal time off will be granted with pay for the following matters if they cannot be taken care of outside normal working hours: (a) attending to legal matters; (b) required appearances in court, except when employee is convicted of a crime or offense; (c) graduations, including police academy and fire academy graduations, or weddings of members of employee's immediate family; (d) required appearance at IRS or Workers' Compensation Board; (e) unusual personal emergency.

<u>Section 7</u> - Employees with ten (10) years of service or more with the Company will receive a longevity payment of \$175.00 per year. For each five-year increment thereafter, such employee will receive an additional \$175.00 per year up to a maximum of \$700.00 per year, payable on the employee's anniversary date.

ARTICLE XXII: TERM OF AGREEMENT

This Agreement shall be in full force and effect from January 1, 2008 until December 31, 2011except as hereafter provided, and shall be renewed automatically from year to year thereafter, unless either party hereto shall give the other party at least sixty (60) days' notice before the end of this contract or of any renewal thereof of termination of the same. Such notice shall be given by registered mail addressed to the office of such party as set forth herein or at such other address as such party may specify in written notice given to the other party.

EXPLANATORY NOTES APPLICABLE TO SCHEDULES I AND II

Agreement Effective January 1, 2008 between

LONG ISLAND - AMERICAN WATER CORPORATION

and

UTILITY WORKERS UNION OF AMERICA A.F.L. - C.I.O. LOCAL 365

- Note (A) Rates indicated are for present incumbent. When he vacates the position, the rate and title of his replacement will be subject to negotiation.
 - (a) As a general policy, the day position of Oiler-Plant Helper is not subject to this provision. New employees in this classification shall be assigned to rotating shifts, except when the Company can show need to do otherwise.
 - (b) Rate for certain incumbents covered by Memorandum of Agreement.
 - (c) See Memorandum of Agreement.
 - * New employees shall receive 80% of the established rate; six (6) months after being hired they shall receive 83.33% of the established rate; one (1) year after being hired they shall receive 86.67% of the established rate; eighteen (18) months after being hired they shall receive 90% of the established rate; two (2) years after being hired they shall receive 93.33% of the established rate; thirty (30) months after being hired they shall receive 96.67% of the established rate; three (3) years after being hired they shall receive the established rate.

The foregoing provisions do not apply where rate ranges have been established, such as Utility Man II and Utility Man-Meter Service (after hours).

- ** New employees hired from outside the Company for Station Attendant "B" shall receive 90% of the established rate during the training period and 95% of the established rate during the succeeding two (2) months.
- NOTE: Progression will be in equal steps carried to the nearest 1/2 cent, at six month intervals. The number of progression steps will be determined by dividing the progression period by 6. When steps do not work out equally, the difference will be adjusted in the last step.

Progressions in column A are for employees hired prior to January 1, 1984.

Progressions in column B are for employees hired January 1, 1984 or thereafter.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement the ____ day of ____, 2008.

LONG ISLAND – AMERICAN WATER

Attest:

President

UTILITY WORKERS UNION OF AMERICA A.F.L. - C.I.O.

National Representative

UTILITY WORKERS UNION OF AMERICA A.F.L. - C.I.O. LOCAL 365

President

WITNESS:

APPROVED:

National Representative

Memorandum of Agreement between LONG ISLAND - AMERICAN WATER CORPORATION and UTILITY WORKERS UNION OF AMERICA, AFL-CIO, LOCAL 365 in regard to Application of <u>Terms of Agreement Effective January 1, 2008</u>

A. <u>Wage Adjustments</u>

It is hereby mutually agreed that the employees specifically covered herein will not be subject to the maximum wage rates and/or wage progression schedule included in Agreement between us dated January 1, 2004 but shall receive wage adjustments as follows:

- 1. Janis Wasniewski and Mary Ann McGlynn shall receive \$0.321 per hour more than the rate for Customer Service Clerk for the seventh month through the eighteenth month of this Agreement and for the years beginning July 1 of 2005, and 2006, and beginning January 1 of 2007 respectively, they shall receive the contract rate plus \$0.331 per hour, \$0.341 per hour and \$0.351 per hour, with the understanding that these adjustments apply only to these two named employees.
- 2. As a matter of policy, job postings are intended for promotion of employees from lower rate jobs to higher paid jobs. No employee will be permitted to bid downward unless such employee has compelling reasons which are satisfactory to the Company.

The rate for any employee bidding downward will be subject to negotiation. This does not apply to single rate jobs.

The Company agrees to negotiate the rate to be paid between the expiration of the posting period and the date of the notice to the Union as provided in Article VIII, Section 5-A.

Any employee bidding and accepted for a lower job in another department will be barred for one year from bidding for any job opening in the department from which he transferred.

B. <u>Rates for Employees Accepted for Oiler-Plant</u> <u>Helper or Meter Reader Positions</u>

An employee hired prior to January 1, 1984 who bids upwards to the position of Oiler-Plant Helper or Meter Reader shall receive five (5) cents per hour above his existing rate or the rate that he would receive if he were a new employee, whichever is higher, and shall remain at that rate for

one year before receiving the top rate of pay for the position, except when the rate he carried into the new position is lower than the six-month rate for such position in which case he will receive an adjustment to the six-month rate after six months.

An employee hired January 1, 1984 or thereafter who bids upwards to the position of Oiler-Plant Helper or Meter Reader shall receive five (5) cents per hour above his existing rate or the rate he would receive if he were a new employee, whichever is higher, and shall not receive the maximum rate until he is in the position for three years. If the rate he carries into the new position is based on his existing rate plus five (5) cents per hour, and such rate is greater than any of the normal progression rates for the new position, he shall remain at that rate until such time as the normal progression rate is higher than said rate at which time he will move into the progression rate.

- C. The Union agrees that meal allowances as applicable to clerical workers in Lynbrook office, do not include payment for time not worked during which employees take time out for meals.
- D. The job duties of Utility Man I will be as follows: Shall be qualified and capable of performing any and all duties normally assigned to the Distribution Dept. with only general supervision. Such duties shall include but not be limited to the installation and maintenance of all types of piping, fire hydrants, services, appurtenances and the operation of all types of equipment (other than the Boom Truck and Digger) utilized by the Company in this connection. A driver's license and familiarization with the associated paper work are essential.
- E. Back-up Equipment Operator The back-up operator will receive pay for a full day on any day the machine is used by him for any period of time.
- F. Back-up Storekeeper The Company agrees to maintain a Back-up Storekeeper who will substitute for the M&S Storekeeper during any and all periods of his absence whether they be vacation, illness or otherwise. For this work the Back-up Storekeeper will be paid ten (10) cents per hour over the Utility Man II rate. Selection will be limited to the Distribution Department field personnel. In the event the employee selected is a Utility Man II still in progression, he shall receive ten (10) cents per hour over his current progression rate.
- G. The contract provision of there being no meal allowance on pre-scheduled work where the Company has given sufficient advance notice applies only to a normal eight (8) hour work period during which the employee provides himself with one meal as he normally does on a regular work day. On all other overtime work, including extended overtime the meal allowance shall be in accordance with Article XVI, Section 6 of the contract.

WITNESS:

LONG ISLAND – AMERICAN WATER

President

UTILITY WORKERS UNION OF AMERICA AFL-CIO LOCAL 365

President

LONG ISLAND AMERICAN WATER

Seniority List of Office Employees

<u>Rating</u>

Date of Hiring

<u>Name</u>

- 1.July 17, 19722.May 14, 19733.February 1, 19884.June 20, 1988
- J. Wasniewski M. McGlynn K. Mastropieri
- J. Wooster

LONG ISLAND AMERICAN WATER

Seniority List of Physical Employees

<u>Rating</u>

Date of Hiring

<u>Name</u>

1. 2.	March 29, 1971 November 8, 1972	M. Spagnola T. Marr
3.	October 22, 1974	T. Page
4.	January 27, 1975	T. Baal
5.	June 19, 1978	R. Okunewitch
6.	November 27, 1978	F. Krulish
7.	September 17, 1979	S. Fleischer
8.	December 10, 1979	M. Pecora
9.	February 19, 1980	B. Werner
10.	May 10, 1982	J. Lombardo
11.	July 6, 1982	R. Lau
12.	February 14, 1983	M. Kircheim
13.	October 11, 1983	S. Gocinski
14.	November 30, 1983	D. Flannery
15.	May 16, 1984	R. Cribbin
16.	July 29, 1985	J. Ahearne
17.	December 16, 1985	J. Intermor, Jr.
18.	January 27, 1986	D. Cross
19.	March 26, 1986	W. Goehringer
20.	July 10, 1986	K. Jaggs
21.	February 23, 1987	A. Lespier
22.	February 23, 1987	J. LoSchiavo
23.	May 4, 1987	T. McTigue
24.	June 29, 1987	K. Laudage
25.	November 30, 1987	S. Hayes
26.	November 30, 1987	S. Verity
27.	December 1, 1987	B. Smith
28.	January 18, 1988	W. Hammer
29.	February 16, 1988	M. Bohn
30.	June 6, 1988	S. Ward
31.	July 11, 1988	J. Romaine
32.	August 3, 1988	F. Contaldi
33.	March 9, 1989	F. Accardi
34.	April 4, 1989	R. Neidecker
35.	July 31, 1989	S. Garvey
36.	March 26, 1990	R. Zarro
37.	June 25, 1990	T. Stark
38.	June 25, 1990	H. Salley

LONG ISLAND AMERICAN WATER

Seniority List of Physical Employees

<u>Rating</u>

Date of Hiring

39.	October 30, 1990	R. Gre
40.	December 3, 1990	C. Bu
41.	January 23, 1991	M. Pe
42.	August 10, 1992	R. Ba
43.	January 23, 1993	C. Sh
44.	November 7, 1994	D. Re
45.	December 13, 1994	R. Ro
46.	February 15, 1995	L. Sin
47.	July 10, 1995	J. Rai
48.	January 2, 1996	C. Sza
49.	April 27, 1999	R. Am
50.	November 6, 2001	A. Ho
51.	October 14, 2003	J. Bar
52.	January 30, 2006	M. Be
53.	March 6, 2006	K. Lov
54.	May 1, 2006	M. Kir
55.	August 7, 2006	M. Pe
56.	September 14, 2006	L. Atc
57.	October 30, 2006	W. Ca
58.	April 30, 2007	K. Ter
59.	August 20, 2007	A. Lar
60.	November 5, 2007	K. The
61.	February 19, 2008	M. De
62.	March 17, 2008	B. Luc

reene urke ergola aldassano hakespeare eicherter odriguez nko aimondi zatny mbrosino ongthong anta eauchesne owry ircheim ecora, Jr. costa ausey engensen ntz norpe eCaro icas

Exhibit 12 Tab 4

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SCHEDULE I Of Agreement Effective January 1, 2008 Between Long Island American Water And

Utility Workers union of America, A.F.L.- C.I.O., Local 365

			January			<u>y 1, 2009</u>		<u>y 1, 2010</u>		<u>/ 1, 2011</u>
Job Title	_	hs of ression <u>B</u>	Minimum <u>Per Hour</u>	Maximum <u>Per Hour</u>						
Administration Clerk	42	<u></u>	\$22.579	\$30.531	\$23.313	\$31.523	\$24.129	\$32.626	\$24.973	\$33.768
Business Clerk		48	\$24.535	\$29.409	\$25.332	\$30.365	\$26.219	\$31.427	\$27.136	\$32.527
Cashier	18	42	\$25.133	\$27.550	\$25.950	\$28.446	\$26.860	\$29.441	\$27.798	\$30.472
Customer Service Clerk (b)	36	36	\$28.713	\$32.775	\$29.646	\$33.840	\$30.684	\$35.024	\$31.758	\$36.250
Daylist Clerk	12	36	\$26.503	\$28.293	\$27.365	\$29.212	\$28.322	\$30.235	\$29.314	\$31.293
Distribution Clerk	24	48	\$21.163	\$25.611	\$21.851	\$26.433	\$22.616	\$27.369	\$23.408	\$28.327
Junior Clerk	24	48	\$15.979	\$21.049	\$16.498	\$21.733	\$17.076	\$22.493	\$17.673	\$23.280
Telephone Operator (d)	12	36	\$25.007	\$26.606	\$25.820	\$27.471	\$26.724	\$28.433	\$27.659	\$29.220

5/22/08

SCHEDULE II - a Of Agreement Effective January 1, 2008 Between Long Island American Water And <u>Utility Workers Union of America, A.F.L.- C.I.O., Local 365</u>

Job Classification

Network Department	<u>January 1, 2008</u>	<u>January 1, 2009</u>	<u>January 1, 2010</u>	<u>January 1, 2011</u>				
Auto Mechanic	\$33.546	\$34.636	\$35.848	\$37.103				
Boom Truck Operator	\$30.807	\$31.808	\$32.921	\$34.073				
Equipment Operator	\$33.385	\$34.470	\$35.767	\$36.925				
Janitor*	\$26.043	\$26.889	\$27.830	\$25.804				
M&S Storekeeper	\$31.406	\$32.426	\$33.561	\$34.736				
Senior Utility Person "A"	\$33.385	\$34.470	\$35.676	\$36.925				
Utility Person I	\$29.829	\$30.798	\$31.876	\$32.992				
Utility Peron II & Utility Person-Meter								
Service (after hours)	\$28.505	\$29.432	\$30.462	\$31.528				
Customer Field Services Department	:							
Commercial Investigator	\$30.059	\$31.036	\$32.122	\$33.247				
Meter Department Helper*	\$27.038	\$27.917	\$28.894	\$29.905				
Meter Mechanic I	\$31.406	\$32.426	\$32.561	\$34.736				
Meter Mechanic II	\$29.720	\$30.685	\$31.759	\$32.871				
Meter Reader (b), (c)	\$28.465	\$29.390	\$30.419	\$31.483				
Meter Tester*	\$29.363	\$30.318	\$31.379	\$32.477				
Senior Meter Mechanic (see Note A)	\$32.211	\$33.258	\$34.422	\$35.626				
Utility Person – Meter Service	\$29.829	\$30.798	\$31.876	\$32.992				
Production Department								
Maintenance Mechanic "A"	\$33.385	\$34.470	\$35.676	\$36.925				
Maintenance Mechanic "B"	\$30.612	\$31.606	\$32.713	\$33.858				
Oiler-Plant Helper* (a), (c)	\$28.843	\$29.780	\$30.822	\$31.901				
Station Attendant "A"	\$32.395	\$33.447	\$34.618	\$35.830				
Station Attendant "B"	\$30.347	\$31.333	\$32.430	\$33.565				

5/22/08

SCHEDULE II-b Of Agreement Effective January 1, 2008 Between Long Island American Water And <u>Utility Workers Union of America, A.F.L.- C.I.O., Local 365</u>

Utility Person II & Utility Person- Meter Service (after hours)	<u>January 1, 2008</u>	<u>January 1, 2009</u>	<u>January 1, 2010</u>	<u>January 1, 2011</u>
Starts at 80% of 24 mos rate	\$21.624	\$22.326	\$23.108	\$20.943
6 mos rate 85% of 24 mos. rate	\$22.976	\$23.723	\$24.553	\$25.413
12 mos rate 90% of 24 mos. rate	\$24.328	\$25.119	\$25.998	\$26.908
18 mos rate 95% of 24 mos rate	\$25.680	\$26.515	\$27.443	\$28.404
24 mos rate	\$27.033	\$27.912	\$28.888	\$29.900
30 mos rate: 24 mos rate plus ¼ difference between 48 mos rate and 24 mos rate	\$27.400	\$28.291	\$29.281	\$30.306
36 mos rate: 24 mos rate plus ½ difference between 48 mos rate and 24 mos rate	\$27.769	\$28.672	\$29.675	\$30.714
42 mos rate: 24 mos rate plus ³ / ₄ difference between 48 mos rate and 24 mos rate	\$28.138	\$29.052	\$30.069	\$31.121
48 mos rate	\$28.505	\$29.432	\$30.462	\$31.528

LONG ISLAND AMERICAN WATER POWER COSTS FOR 2010, 2011, 2012 AND RATE YEAR ENDED 3/31/13										Exhibit 12 Tab 5		
		2010	Quantity Change (A)	LIPA Credit & Load Sharing (C)	Normalized Usage	Cost Increase (B)	2011	Cost Increase	2012	Cost Increase	2013	12 Mos. Ended 3/31/13
OPERATIONS												
Source of Supply	0.60%	\$14,320	(\$532)	\$91	\$13,879	\$221	\$14,100	\$224	\$14,324	\$228	\$14,552	\$14,381
Pumping	90.38%	2,157,020	(80,213)	13,635	2,090,442	33,238	2,123,680	33,767	2,157,447	34,303	2,191,750	2,166,023
Water Treatment	5.80%	138,423	(5,148)	875	134,150	2,133	136,283	2,167	138,450	2,201	140,651	139,000
Transmission and Distribution	2.29%	54,653	(2,032)	345	52,966	842	53,808	856	54,664	869	55,533	54,881
Admin and General	0.93%	22,195	(825)	141	21,511	342	21,853	347	22,200	353	22,553	22,288
Total	-	\$2,386,612	(\$88,750)	\$15,087	\$2,312,948	\$36,776	\$2,349,724	\$37,361	\$2,387,085	\$37,954	\$2,425,039	\$2,396,573

NOTES:

A - Based on pro form	a usage		
	mg		
Pro Forma Usage Conversion Pro Forma Pumped	9,662.5 109.56% 10,586.3		
Average 6 Years	\$217.06		
	\$2,297,862		
Usage Adjustment	(\$88,750)		

B - Based on inflation rate =

1.59%

2005 2006 2007 2008 2009 2010	mg 10,875.5 10,217.3 10,567.0 10,404.0 10,198.8 11,145.3	TOTAL POWER COST 2,044,131.0 2,421,348.0 2,306,729.2 2,319,770.5 2,269,719.2 2,401,698.7	COST PER mg \$187.96 236.99 218.30 222.97 222.55 215.49	ALL YEARS 26.08% -7.89% 2.14% -0.19% -3.17%	9,962.0 10,062.2 8,664.4	110.06% 103.89% 106.07% 103.40% 117.71% 117.66%		
AVERAGE 6 YEARS	63,407.8	13,763,397	\$217.06		57,876.8	109.56%		
C - LIPA CREDIT & LOA	D SHARING A	DDED BACK FOR	2010				2010	LIPA Credit & Load Sharing Allocation
Add back for 2010 LIPA (Credit	\$5,788			OPERATIONS			
Add back for Load Sharir	g	9,299			Source of Supply	0.60%	\$14,410	\$91
Total LIPA Credit & Load	Sharing	\$15,087			Pumping	90.38%	2,170,655	13,635
					Water Treatment	5.80%	139,299	875
Total Net Power Cost 2010 per GL \$2,386,612			Transmission and Distribution 2.		2.29%	54,999	345	
	Total LIPA Credit & Load Sharing 15,087			Admin and General 0.93%		22,336	141	
Adjusted 2010 Power cos	sts	\$2,401,699			Total		\$2,401,699	\$15,087

LONG ISLAND AMERICAN WATER FUEL COSTS FOR 2010, 2011, 2012 AND RATE YEAR ENDED 3/31/13											
		2010	Quantity Change (A)	Normalized Usage	Cost Increase (B)	2011	Cost Increase (C)	2012	Cost Increase	2013	12 Mos. Ended 3/31/2013
OPERATIONS Source of Supply	0.46%	\$1.497	(\$187)	\$1,310	\$640	\$1,950	\$31	\$1,981	\$32	\$2,013	\$1,989
Pumping	67.46%	219,504	(27,432)	192,072	93,885	285,957	4,547	290,504	4,619	295,123	291,659
Water Treatment	5.16%	16,790	(2,098)	14,692	7,181	21,873	348	22,221	353	22,574	22,309
Transmission and Distribution	25.48%	82,908	(10,361)	72,547	35,461	108,008	1,717	109,725	1,745	111,470	110,161
Admin and General	1.44%	4,686	(586)	4,100	2,004	6,104	97	6,201	99	6,300	6,226
Total	100.00%	\$325,385	(\$40,664)	\$284,721	\$139,171	\$423,892	\$6,740	\$430,632	\$6,848	\$437,480	\$432,344

NOTES:

A - Based on pro form	a usage		
	mg		
Pro Forma Usage Conversion Pro Forma Pumped	9,662.5 <u>109.56%</u> 10,586.2		
Average 6 Years	\$26.90		
	\$284,721		
Usage Adjustment	(\$40,664)		

B - Based on Actual Price increase over the average of the base year price \$48.88%\$

total pumped water	mg	TOTAL FUEL COST	COST PER mg	ALL YEARS	mg billed	
2005	10,875.5	122,496	\$11.26		9,881.1	110.06%
2006	10,217.3	273,161	26.74	137.36%	9,834.9	103.89%
2007	10,567.0	218,184	20.65	-22.77%	9,962.0	106.07%
2008	10,404.0	452,221	43.47	110.51%	10,062.2	103.40%
2009	10,198.8	313,940	30.78	-29.18%	8,664.4	117.71%
2010	11,145.3	325,385	29.19	-5.16%	9,472.2	117.66%
AVERAGE 6 YEARS	63,407.8	1,705,387	\$26.90		57,876.8	109.56%

C - Based on inflation rate =

1.59%

	Weekly New York Harbor Ultra-Low Sulfur No 2 Diesel Spot Price (Dollars
Date	per Gallon)
Jan 01, 2010	\$2.108
Jan 08, 2010	2.190
Jan 15, 2010	2.098
Jan 22, 2010	1.994
Jan 29, 2010	1.965
Feb 05, 2010 Feb 12, 2010	2.002 1.974
Feb 19, 2010	2.077
Feb 26, 2010	2.095
Mar 05, 2010	2.139
Mar 12, 2010	2.160
Mar 19, 2010	2.162
Mar 26, 2010	2.148
Apr 02, 2010 Apr 09, 2010	2.225 2.296
Apr 09, 2010 Apr 16, 2010	2.290
Apr 23, 2010	2.260
Apr 30, 2010	2.307
May 07, 2010	2.277
May 14, 2010	2.218
May 21, 2010	2.022
May 28, 2010	2.025
Jun 04, 2010	2.071
Jun 11, 2010 Jun 18, 2010	2.071 2.157
Jun 25, 2010	2.137
Jul 02, 2010	2.032
Jul 09, 2010	2.047
Jul 16, 2010	2.082
Jul 23, 2010	2.088
Jul 30, 2010	2.086
Aug 06, 2010	2.229
Aug 13, 2010 Aug 20, 2010	2.141 2.070
Aug 27, 2010	2.064
Sep 03, 2010	2.113
Sep 10, 2010	2.146
Sep 17, 2010	2.176
Sep 24, 2010	2.176
Oct 01, 2010	2.258
Oct 08, 2010 Oct 15, 2010	2.335 2.310
Oct 22, 2010	2.310
Oct 29, 2010	2.274
Nov 05, 2010	2.366
Nov 12, 2010	2.439
Nov 19, 2010	2.336
Nov 26, 2010	2.353
Dec 03, 2010 Dec 10, 2010	2.448 2.475
Dec 17, 2010	2.473
Dec 24, 2010	2.527
Dec 31, 2010	2.529
Jan 07, 2011	2.540
Jan 14, 2011	2.651
Jan 21, 2011	2.680
Jan 28, 2011 Feb 04, 2011	2.681
Feb 04, 2011 Feb 11, 2011	2.782 2.777
Feb 18, 2011	2.808
Feb 25, 2011	2.968
Mar 04, 2011	3.112
Mar 11, 2011	3.124
Mar 18, 2011	3.115
Mar 25, 2011	3.145
Apr 01, 2011	3.149
Apr 08, 2011 Apr 15, 2011	3.279 3.268
Αμι 13, 2011	3.200
Apr 15, 2011 Avg Price of 2010	\$3.268 2.195
J · · · ·	
Cost Inc	\$1.073
% Increase	48.88%

Exhibit 12 Tab 6 Page 2 of 2

http://www.eia.doe.gov/dnav/pet/hist/LeafHandler.ashx?n=pet&s=eer_epd2dxl0_pf4_y35ny_dpg&f=w

	LONG ISLAND AMERICAN WATER CHEMICAL COSTS FOR 2010, 2011, 2012 AND RATE YEAR ENDED 3/31/13												
OPERATIONS Source of Supply			2010	Cost Increase (A)	Quantity Change (B)	2011	Cost Increase (A)	2012	Cost Increase (A)	2013	12 Mos. Ended 3/31/13		
Pumping Water Treatment Transmission and Admin and Gener	Distribution		\$1,131,852	\$22,819	(\$79,879)	\$1,074,792	\$21,669	\$1,096,461	\$22,105	\$1,118,566	\$1,101,987	_	
Total			\$1,131,852	\$22,819	(\$79,879)	\$1,074,792	\$21,669	\$1,096,461	\$22,105	\$1,118,566	\$1,101,987	=	
A - Chemical pric	e per pound			2010 price -lbs	2011 price -lbs	% Increase 2010/2011	Amount 2010	Amount 2011	Percent Increase				
Sodium Silicates Bleach Lime				\$0.2256 0.0890 0.1435	\$0.2208 0.0990 0.1485	-2.1% 11.2% 3.5%	\$455,426.62 126,711.08	\$445,736.69 140,948.28 506,689.43	-				
Total							\$1,071,766.87	\$1,093,374.39	2.02%				
B- Based on 3 ye	ar average usa	age				Contract Cost 2011	3 yr Avg						
Sodium Silicates Bleach Lime	580A-Blk 570A-Blk 280A-50lb	2008 In pounds 1,223,606 1,418,939 3,065,019	2009 In pounds 1,508,734 1,282,761 2,888,150	2010 In pounds 2,018,735 1,423,720 3,412,050	Average In pounds 2,018,735 1,375,140 3,121,740	0.0990	Expense \$445,737 136,139 463,578						
Total		5,707,564	5,679,645	6,854,505	6,515,615	-	\$1,045,454						
System Delivery Billed Usage	million gals million gals	10,106.7 10,062.2	9,856.0 8,664.4	10,770.8 9,472.2	10,244.5 9,399.6 108.99%	Cost per mg	10,244.5 \$102.0501						
						Pro Forma Usage Sys Del Adj	9,663 108.99% 10,532 \$102.0501 \$1,074,792						

Note (1): Sodium Silicates pounds is based on actual 2010 usage due to increased usage of this chemical.

Long Island American Water Invoices

Account Description	66	D	W/T	ΤП	C A	10	Grand Tota
	33	F	VV I	IU	CA	-	(\$490
					0	(\$490)	(\$490
							96,391
					,		68,606
							95,962
							12,742
							5,825
Uniforms CA						(100)	7,931
					287,457	()	286,967
							50
							255
						,	1,049
						,	35,199
							930
							114
						44,464	44,464
Empl Exp Conf/Registration						2,690	2,690
Meals & Travel Deduct						8,154	8,154
Meals & Travel Nonded (Mth-						8,154	8,154
Janitorial AG						0	C
Office & Admin Supplies AG						54,737	54,737
Postage AG						0	0
Telephone AG						10,971	10,971
Cell Phone AG						44,867	44,867
						211,636	211,636
Other Welf Oper AG						20.756	20,756
							3,304
Employee Physical Exam AG							2,318
						,	,
						-	245
						-	6,624
	406					0,02 .	406
	100	21 494					21,494
		21,101	21				21,10
			21	1 282			1,282
				1,202		5 663	5.663
9						- /	599
					5 132	599	5,132
					3,132	58 050	58,959
		105 744				00,909	
		120,714	EQ 171				125,714
			oo,471	44.040			58,471
				,			11,213
Misc Oper TD Mains Misc Oper TD Meters				<u>117,057</u> 53			<u>117,057</u> 53
-	Meals & Travel Nonded (Mth- Janitorial AG Office & Admin Supplies AG Postage AG Telephone AG Cell Phone AG Other Welf Oper AG Employee Awards AG Employee Physical Exam AG Safety Incentive Tuition Aid AG Training AG M & S Oper SS M & S Oper TD Contr Svc-Acctg Oper AG Contr Svc-Other Oper AG Contr Svc-Other Oper AG Misc Oper TD Misc Oper TD	Uncollectible Accts-MI's Misc Oper CA Bank Service Charges CA Collection Agencies CA Forms CA Office & Admin Supplies CA Telephone CA Uniforms CA M& S Oper AG Misc General Office Credit Line Fees Credit Line Fees Credit Line Fees AW46 Dues/Membership Deduct Dues/Membership Nondeduct Employee Expenses AG Empl Exp Conf/Registration Meals & Travel Deduct Meals & Travel Deduct Meals & Travel Nonded (Mth- Janitorial AG Office & Admin Supplies AG Postage AG Telephone AG Cell Phone AG Other Welf Oper AG Employee Physical Exam AG Safety Incentive Tuition Aid AG Training AG M & S Oper SS 406 M & S Oper P M & S Oper TD Contr Svc-Acctg Oper AG Contr Svc-Other Oper AG Misc Oper TD Mis	Uncollectible Accts-MI's Misc Oper CA Bank Service Charges CA Collection Agencies CA Forms CA Office & Admin Supplies CA Telephone CA Uniforms CA M& S Oper AG M& S Oper AG Misc General Office Credit Line Fees Credit Line Fees Credit Line Fees AW46 Dues/Membership Deduct Dues/Membership Nondeduct Employee Expenses AG Empl Exp Conf/Registration Meals & Travel Deduct Meals & Travel Deduct Office & Admin Supplies AG Postage AG Telephone AG Cell Phone AG Other Welf Oper AG Employee Awards AG Employee Physical Exam AG Safety Incentive Tuition Aid AG Training AG M & S Oper P 21,494 M & S Oper SS 406 Contr Svc-Acctg Oper AG Contr Svc-Other Oper AG Contr Svc-Other Oper AG Contr Svc-Other Oper AG Misc Oper TD Misc Oper T	Uncollectible Accts-MI's Misc Oper CA Bank Service Charges CA Collection Agencies CA Forms CA Office & Admin Supplies CA Telephone CA Uniforms CA M & S Oper AG Credit Line Fees Credit Line Fees AW46 Dues/Membership Deduct Dues/Membership Nondeduct Employee Expenses AG Empl Exp Conf/Registration Meals & Travel Deduct Meals & Travel Deduct Office & Admin Supplies AG Postage AG Cell Phone AG Other Welf Oper AG Employee Awards AG Employee Physical Exam AG Safety Incentive Tuition Aid AG Training AG M & S Oper Y M & S Oper SS 406 M & S Oper Y Contr Svc-Other Oper AG Contr Svc-Other Oper AG Contr Svc-Other Oper AG Contr Svc-Other Oper AG Misc Oper TD M	Uncollectible Accts-MI's Misc Oper CA Misc Oper CA Collection Agencies CA Collection Agencies CA Forms CA Office & Admin Supplies CA Telephone CA Uniforms CA Misc General Office Credit Line Fees Credit Line Fees Credit Line Fees NW46 Dues/Membership Deduct Dues/Membership Nondeduct Employee Expenses AG Empl Exp Conf/Registration Meals & Travel Nonded (Mth- Janitorial AG Office & Admin Supplies AG Postage AG Cell Phone	Uncollectible Acets-MI's Misc Oper CA Misc Oper AG Misc Oper AD Misc O	Uncollectible Acdts-Mi's (\$490) Misc Oper CA 0 Bank Service Charges CA 96,391 Collection Agencies CA 96,691 Collection Agencies CA 95,662 Office & Admin Supplies CA 12,742 Telephone CA 95,962 Uniforms CA 7,931 M & S Oper AG 50 Misc General Office 255 Credit Line Fees 1,049 Dues/Membership Deduct 930 Dues/Membership Deduct 930 Dues/Membership Nondeduct 114 Employee Expenses AG 244,464 Employee Expenses AG 44,464 Employee Expenses AG 44,464 Employee Admin Supplies AG 0 Office & Admin Supplies AG 0 Office & Admin Supplies AG 0 Office & Starder 0 Office & Starder 0 Office & Admin Supplies AG 0 Postage AG 0 Office & Admin Supplies AG 20,756 Employee Physical Exam AG 3,304

Long Island American Water Invoices

YEAR 2010 Line Description	Account Description	SS	Р	WT	TD	CA	AG	Grand Tota
	Misc Oper AG				10	0,1	47,535	47,535
	Advertising						10,695	10,695
	Bill Inserts AG						2,252	2,252
	Charitable Contrib Deduct						2,000	2,000
	Community Relations						28,672	28,672
	Co Dues/Membership Deduct						27,361	27,361
	Co Dues/Membership Nondeduc						14,999	14,999
	Co Dues Deduct AWWA						7,327	7,327
	Discounts Available						(17,238)	(17,238
	Discounts Lost						13	13
	Bus Servies Proj Exp						125,700	125,700
	· · ·	405.007					125,700	
	Grounds Keeping SS	105,997						105,997
	Heat - Oil/Gas SS	15,012		00.000				15,012
	Heat - Oil/Gas WT			32,826	10.000			32,826
	Heat - Oil/Gas TD				12,826			12,826
	Office & Admin Supplies TD				481		10.553	481
	Overnight Shipping AG						10,520	10,520
	Penalties Nondeduct						6,108	6,108
	Research & Development Exp						11,502	11,502
	Add'l Security Costs AG						30,508	30,508
	Software Licenses & Support						10,487	10,487
	Telemetetering SS	7,971						7,971
	Telephone SS	28,544						28,544
	Telephone WT			4,240				4,240
	Telephone TD				4,605			4,605
	Trash Removal SS	35,279						35,279
	Trustee Fees AG						19,211	19,211
	Uniforms SS	0						0
	Uniforms WT			20,222				20,222
	Uniforms TD				35,472			35,472
	PCard Undistributed						(2,039)	(2,039
Viscellaneous		193,210	147,208	115,779	182,989	5,132	434,079	1,078,397
Maintenance Expense	M&S Maint SS	32,491						32,491
	M&S Maint WT			186,570				186,570
	M&S Maint TD				29,914			29,914
	M&S Maint AG						0	0
	Misc Maint SS	6,658						6,658
	Misc Maint P	,	55,903					55,903
	Misc Maint P Struct & Imp		16,811					16,811
	Misc Maint P Pwr Prod Equip		35,164					35,164
	Misc Maint WT			179				179
	Misc Maint WT Struct & Imp			(844)				(844
	Misc Maint WT Equip			23.049				23,049
	Misc Maint TD			20,010	17,160			17,160
					52,671			52,671
	IMISC Maint LD Mains	1			163			163
	Misc Maint TD Mains							
	Misc Maint TD Services				163		40 730	
	Misc Maint TD Services Misc Maint AG				163		49,739	49,739
	Misc Maint TD Services Misc Maint AG Computer Equipment AG						49,739 20,024	49,739 20,024
	Misc Maint TD Services Misc Maint AG Computer Equipment AG Paving/Backfill TD				369,632		,	49,739 20,024 369,632
Maintenance Expense	Misc Maint TD Services Misc Maint AG Computer Equipment AG	39,150	107,878	208,955		0	,	49,739 20,024

	•	ong Island American Water Business Transformation											
	Jan 2011	Feb 2011	Mar 2011	Apr 2011	May 2011	Jun 2011	Jul 2011	Aug 2011	Sep 2011	Oct 2011	Nov 2011	Dec 2011	YearTotal 2011
Software Maintenance	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	16,956
Total	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	16,956

	•	Long Island American Water Business Transformation											
	Jan 2012	Feb 2012	Mar 2012	Apr 2012	May 2012	Jun 2012	Jul 2012	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	YearTotal 2012
Software Maintenance	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	31,392
Total	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	31,392

	Long Island American Water Business Transformation												
	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	YearTotal 2013
Software Maintenance	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	36,600
Total	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	36,600

	•	ong Island American Water Business Transformation											
	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	YearTotal 2014
Software Maintenance	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	76,800
Total	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	76,800

	Business Transformation									Exhibit 12 Tab 8 Page 7			
	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	YearTotal 2015
Software Maintenance	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	70,452
Total	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	5,871	70,452

Consumer Price Index - All Urban Consumers Original Data Value

Series Id:CUUR0100SA0Not Seasonally AdjustedArea:Northeast urbanItem:All itemsBase Period:1982-84=100Years:2000 to 2010

	Year	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Νον	Dec	Annual	HALF1	HALF2
2000		176.2	177.6	178.5	178.5	178.4	179.0	179.8	179.9	180.7	181.2	181.5	181.3	179.4	178.0	180.7
2001		182.2	182.8	183.7	184.2	184.6	185.3	185.0	185.1	185.1	185.0	185.0	184.2	184.4	183.8	184.9
2002		184.9	186.1	187.0	187.8	187.7	187.8	188.3	189.3	189.5	189.9	190.1	189.6	188.2	186.9	189.5
2003		190.5	191.7	193.0	192.6	192.7	192.8	193.5	194.3	195.0	195.4	195.1	194.9	193.5	192.2	194.7
2004		195.9	196.8	198.6	199.4	199.9	201.1	201.0	201.0	201.2	202.5	202.6	201.9	200.2	198.6	201.7
2005		202.6	203.6	206.0	206.9	206.2	206.2	207.9	208.7	210.8	211.5	210.0	209.0	207.5	205.3	209.7
2006		211.0	211.6	212.8	214.7	215.7	216.7	217.5	218.1	216.3	215.2	214.8	215.2	215.0	213.8	216.2
2007		215.813	216.651	218.334	219.501	220.591	221.579	221.945	221.559	221.436	221.951	223.356	223.425	220.512	218.745	222.279
2008		224.325	225.213	226.926	228.133	230.089	232.649	234.545	233.788	232.841	230.837	227.236	225.091	229.306	227.889	230.723
2009		225.436	226.754	227.309	227.840	228.136	229.930	230.154	230.883	231.200	231.304	231.708	231.462	229.343	227.568	231.119
2010		232.294	232.382	233.188	233.615	234.130	233.834	233.885	234.150	234.027	234.671	235.094	235.141	233.868	233.241	234.495

Change Dec 2009-2010	3.68
Percent Change	1.59%

http://data.bls.gov/cgi-bin/surveymost

Exhibit 12 Tab 8 Page 8

GROUP INSURANCE

						2011
	Insurance/Emp	loyees:	Premium		Rate	Premium
LIVES	LIFE INSURAN	NCE:				
	9,039,000	Life - Basic	\$1.84	per	\$1,000	\$16,596
68	680,000	A. D. & D. (\$10,000 cov. per employee)	0.24	per	1,000	163
24	3,035,000	A. D. & D. (Non-Bargaining)	0.24	per	1,000	728
	DISABILITY:					
	1,230,493	Long Term Disability (non union only)	\$0.40	per	\$100	\$4,922
	92	Short Term Managed Disability	27.00	per	EMPLOYEE	2,484
			Monthly	Number of	Annual	
	- ,	ITAL & PRESCRIPTION COVERAGE:	Rate	Months	Rate	
		Employees w/Single Coverage(Union)	\$576.00	12	\$6,912	\$131,328
		Employee and Spouse Coverage(Union)	0.00	12	0	0
		Employee and Children(Union)	0.00	12	0	0
		Employee and Family(Union)	1,469.00	12	17,628	758,004
		Employees with Single Dental coverage only(Union)	33.00	12	396	0
	0	Employee and Spouse Coverage Dental(Union)	0.00	12	0	0
		Employee and Children - Dental(Union)	0.00	12	0	0
		Employee and Family Dental(Union)	81.00	12	972	4,860
	4	Employees w/Single Coverage(Non-Union)	544.00	12	6,528	26,112
	3	Employee and Spouse Coverage(Non-Union)	1,196.00	12	14,352	43,056
	2	Employee and Children(Non-Union)	1,251.00	12	15,012	30,024
	10	Employee and Family(Non-Union)	1,522.00	12	18,264	182,640
	5	Employees with Single Dental Coverage only(Non-Union)	32.00	12	384	1,920
	3	Employee and Spouse Coverage Dental(Non-Union)	70.00	12	840	2,520
	2	Employee and Children - Dental(Non-Union)	74.00	12	888	1,776
	10	Employee and Family Dental(Non-Union)	89.00	12	1,068	10,680
		Total Medical, Dental and Prescription Coverage				\$1,217,813
					Annual	Total
			Monthly	Number of	Employee	Employee
	Non Union:		Contributions	Months	Contributions	Contributions
	4	Employees w/Single Coverage(Non-Union)	\$85	12	\$1,020	\$4,080

Non Union:		Contributions	Months	Contributions	Contributions
4	Employees w/Single Coverage(Non-Union)	\$85	12	\$1,020	\$4,080
3	Employee and Spouse Coverage(Non-Union)	187	12	2,244	6,732
2	Employee and Children(Non-Union)	196	12	2,352	4,704
10	Employee and Family(Non-Union)	238	12	2,856	28,560
5	Employees with Single Dental Coverage only(Non-Union)	10	12	120	600
3	Employee and Spouse Coverage Dental(Non-Union)	22	12	264	792
2	Employee and Children - Dental(Non-Union)	23	12	276	552
10	Employee and Family Dental(Non-Union)	28	12	336	3,360
Union					
19	Employees w/Single Coverage(Union)	\$95	12	\$1,140	21,660
0	Employee and Spouse Coverage(Union)	0	12	0	0
0	Employee and Children(Union)	0	12	0	0
43	Employee and Family(Union)	243	12	2,916	125,388
0	Employees with Single Dental coverage only(Union)	10	12	120	0
0	Employee and Spouse Coverage Dental(Union)	0	12	0	0
0	Employee and Children - Dental(Union)	0	12	0	0
5	Employee and Family Dental(Union)	27	12	324	1,620

Total Contributions	\$198,048
Net Group Insurance Costs	\$1,019,765

GROUP INSURANCE

Exhibit 12 Tab 9

	Insurance/Empl	IOVERS'	Premium		Rate	2012 Premium
LIVES	LIFE INSURAN					
		Life - Basic	\$1.84	per	\$1,000	\$17,159
68		A. D. & D. (\$10,000 cov. per employee)	0.24	per	1,000	163
24		A. D. & D. (Non-Bargaining)	0.24	per	1,000	747
	DISABILITY:					
		Long Term Disability (non union only)	\$0.40	per	\$100	\$5,070
		Short Term Managed Disability	\$27.00	per	EMPLOYEE	2,484
			Monthly	Number of	Annual	
	MEDICAL, DEN	ITAL & PRESCRIPTION COVERAGE:	Rate	Months	Rate	
	19	Employees w/Single Coverage(Union)	\$585.00	12	\$7,020	\$133,380
	0	Employee and Spouse Coverage(Union)	0.00	12	0	0
	0	Employee and Children(Union)	0.00	12	0	0
	43	Employee and Family(Union)	1,492.00	12	17,904	769,872
	0	Employees with Single Dental coverage only(Union)	34.00	12	408	0
	0	Employee and Spouse Coverage Dental(Union)	0.00	12	0	0
	0	Employee and Children - Dental(Union)	0.00	12	0	0
	5	Employee and Family Dental(Union)	82.00	12	984	4,920
	4	Employees w/Single Coverage(Non-Union)	553.00	12	6,636	26,544
		Employee and Spouse Coverage(Non-Union)	1,215.00	12	14,580	43,740
		Employee and Children(Non-Union)	1,271.00	12	15,252	30,504
		Employee and Family(Non-Union)	1,546.00	12	18,552	185,520
		Employees with Single Dental Coverage only(Non-Union)	33.00	12	396	1,980
		Employee and Spouse Coverage Dental(Non-Union)	71.00	12	852	2,556
		Employee and Children - Dental(Non-Union)	75.00	12	900	1,800
		Employee and Family Dental(Non-Union)	90.00	12	1,080	10,800
					.,	,
		Total Medical, Dental and Prescription Coverage			-	\$1,237,239
			Monthly	Number of	Annual Employee	Total Employee
	Non Union:		Contributions	Months	Contributions	Contributions
		Employees w/Single Coverage(Non-Union)	\$85	12	\$1,020	\$4,080
		Employee and Spouse Coverage(Non-Union)	۵۵۵ 187	12	2,244	
				12		6,732
		Employee and Children(Non-Union)	196		2,352	4,704
		Employee and Family(Non-Union)	238	12	2,856	28,560
		Employees with Single Dental Coverage only(Non-Union)	10	12	120	600
		Employee and Spouse Coverage Dental(Non-Union)	22	12	264	792
		Employee and Children - Dental(Non-Union)	23	12	276	552
	10	Employee and Family Dental(Non-Union)	28	12	336	3,360
	Union	Employeee w/Single Coverage/Ulaion)	¢or	10	¢1 440	¢04.000
		Employees w/Single Coverage(Union)	\$95	12	\$1,140	\$21,660
		Employee and Spouse Coverage(Union)	0	12	0	0
		Employee and Children(Union)	0	12	0	0
		Employee and Family(Union)	243	12	2,916	125,388

b Employee and Children(Union)
43 Employee and Family(Union)
b Employees with Single Dental coverage only(Union)
c Employee and Spouse Coverage Dental(Union)
c Employee and Children - Dental(Union)
5 Employee and Family Dental(Union)

Total Contributions

12

12

12

12

10

0

0

27

Net Group Insurance Costs \$1,039,191

120

0

0

324

0

0

0

1,620

\$198,048

GROUP INSURANCE

Exhibit 12 Tab 9

		GROOT INSURANCE				3/31/2013
	Insurance/Empl	oyees:	Premium		Rate	Premium
LIVES	LIFE INSURAN	IČE:				
	9,486,000	Life - Basic	\$1.84	per	\$1,000	\$17,416
68	680,000	A. D. & D. (\$10,000 cov. per employee)	0.24	per	1,000	163
24	3,205,000	A. D. & D. (Non-Bargaining)	0.24	per	1,000	769
	DISABILITY:					
		Long Term Disability (non union only)	\$0.40	per	\$100	\$5,108
	92	Short Term Managed Disability	\$27.00	per	EMPLOYEE	2,484
			Monthly	Number of	Annual	
	,	ITAL & PRESCRIPTION COVERAGE:	Rate	Months	Rate	
		Employees w/Single Coverage(Union)	\$587.00	12	\$7,044	\$133,836
		Employee and Spouse Coverage(Union)	0.00	12	0	0
		Employee and Children(Union)	0.00	12	0	0
		Employee and Family(Union)	1,498.00	12	17,976	772,968
		Employees with Single Dental coverage only(Union)	34.00	12	408	C
		Employee and Spouse Coverage Dental(Union)	0.00	12	0	C
		Employee and Children - Dental(Union)	0.00	12	0	0
		Employee and Family Dental(Union)	82.00	12	984	4,920
		Employees w/Single Coverage(Non-Union)	555.00	12	6,660	26,640
		Employee and Spouse Coverage(Non-Union)	1,220.00	12	14,640	43,920
		Employee and Children(Non-Union)	1,276.00	12	15,312	30,624
		Employee and Family(Non-Union)	1,552.00	12	18,624	186,240
		Employees with Single Dental Coverage only(Non-Union)	33.00 71.00	12 12	396	1,980
		Employee and Spouse Coverage Dental(Non-Union)		12	852	2,556
		Employee and Children - Dental(Non-Union)	75.00		900	1,800
	10	Employee and Family Dental(Non-Union)	90.00	12	1,080	10,800
		Total Medical, Dental and Prescription Coverage				\$1,242,224
					Annual	Total
			Monthly	Number of	Employee	Employee
	Non Union:		Contributions	Months	Contributions	Contributions
		Employees w/Single Coverage(Non-Union)	\$85	12	\$1,020	\$4,080
		Employee and Spouse Coverage(Non-Union)	187	12	2,244	6,732
		Employee and Children(Non-Union)	196	12	2,352	4,704
		Employee and Family(Non-Union)	238	12	2,856	28,560
		Employees with Single Dental Coverage only(Non-Union)	10	12	120	600
		Employee and Spouse Coverage Dental(Non-Union)	22	12	264	792
		Employee and Children - Dental(Non-Union)	23	12	276	552
	10	Employee and Family Dental(Non-Union)	28	12	336	3,360
	Union			10	A <i>i i i i</i>	

on					
19	Employees w/Single Coverage(Union)	\$95	12	\$1,140	\$21,660
0	Employee and Spouse Coverage(Union)	0	12	0	0
0	Employee and Children(Union)	0	12	0	0
43	Employee and Family(Union)	243	12	2,916	125,388
0	Employees with Single Dental coverage only(Union)	10	12	120	0
0	Employee and Spouse Coverage Dental(Union)	0	12	0	0
0	Employee and Children - Dental(Union)	0	12	0	0
5	Employee and Family Dental(Union)	27	12	324	1,620
		Tota	al Contribution	s	\$198,048

Net Group Insurance Costs \$1,044,176

See Exhibit 12, Tab 11, Page 3 of 3, for OPEB Workpaper

Exhibit 12 Tab 11 Page 1 of 3

Pension

2011 FAS 87 Disability Payments	\$1,022,052 43,563
Total Pension	\$1,065,615
OPEB 2011 FAS 106	\$600,791
Total Pension & OPEB	\$1,666,406

American Water Allocation of 2011 Pension Cost Not Reflecting Purchase Accounting Allocation Schedule

COMPANY	Expense <u>Allocation</u>
AMERICAN WATER WORKS COMPANY	\$27,925
AMERICAN WATER SERVICES (AAET, L.P.) AMERICAN WATER SERVICES (Corp) O&M Inc.	11,170 16,755 44,680
AWW SERVICE COMPANY AWWS Corp Belleville, IL Lab (R) Western (L) Northeast Region Southeast Region Central Region Alton, IL Call Center Shared Services Pensacola Call Center ITS Procurement/Supply Chain Total AWW Service Company	2,340,108 223,399 491,479 78,190 463,554 1,480,021 2,758,982 1,167,262 1,284,546 1,200,771 <u>385,364</u> 11,873,676
NEW JERSEY - AM	9,120,278
PENNSYLVANIA - AM	9,740,209
EASTERN DIVISION INDIANA - AM KENTUCKY - AM LONG ISLAND MARYLAND - AM MICHIGAN - AM OHIO - AM TENNESSEE - AM VIRGINIA - AM VIRGINIA - AM TOTAL EASTERN DISTRICT	2,658,452 1,105,827 1,022,052 67,020 67,020 843,332 982,957 631,103 72,605 <u>2,870,681</u> 10,321,049
WEST DIVISION ARIZONA - AM CALIFORNIA - AM HAWAII	1,318,056 2,630,527 156,380
ILLINOIS - AM IOWA - AM MISSOURI - AM NEW MEXICO - AM TEXAS Total West Division	3,848,054 502,649 5,931,252 223,399 <u>83,775</u> 14,694,092
TOTAL SYSTEM	\$55,849,834

American Water Allocation of 2011 Post-Retirement Welfare Cost Retiree Welfare Plan: Annual Valuation Using data collected as of July 1, 2010 1/1/2011 Cost

COMPANY	Expense <u>Allocation</u>	Retiree Contribution <u>Allocation</u>	Total Exp and Retiree Contribution <u>Allocation</u>
AMERICAN WATER WORKS COMPANY	51,698	4,258	55,956
AMERICAN WATER SERVICES (AAET, L.P.)	62,582	5,154	67,736
AMERICAN WATER SERVICES (Corp) O&M Inc.	5,442 5,442	448 448	5,890 5,890
AMERICAN WATER RESOURCES	5,442	448	5,890
AWW SERVICE COMPANY			
AWWS Corp Bolloville, II, Joh (B)	715,611	58,938	774,549
Belleville, IL Lab (R) Hershey, PA Data Center (W) ***	62,582 29,930	5,154 2,465	67,736 32,395
Richmond, IN Data Center (H) ***	19,047	1,569	20,616
Western (L)	48,977	4,034	53,011
Haddon Heights IS ***	10,884	896	11,780
Northeast Region	35,372	2,913	38,285
Southeast Region	122,443	10,084	132,527
Indiana Region ***	21,768	1,793	23,561
Central Region	234,002	19,273	253,275
Alton, IL Call Center	152,373	12,550	164,923
Shared Services	280,258	23,082	303,340
Pensacola Call Center	-	-	-
ITS Dragurament/Cupply Chain	220,397	18,152	238,549
Procurement/Supply Chain Total AWW Service Company	<u>40,814</u> 1,994,458	<u>3,361</u> 164,264	<u>44,175</u> 2,158,722
	4 777 005	000 540	E 474 E40
NEW JERSEY - AM	4,777,995	393,518	5,171,513
PENNSYLVANIA - AM	6,045,962	497,952	6,543,914
EASTERN DIVISION			
INDIANA - AM	1,877,458	154,629	2,032,087
KENTUCKY - AM	742,820	61,179	803,999
	555,075	45,716	600,791
MARYLAND - AM MICHIGAN - AM	73,466	6,051	79,517 41,230
OHIO - AM	38,093 497,935	3,137 41,010	538,945
TENNESSEE - AM	832,612	68,574	901,186
VIRGINIA - AM	438,074	36,080	474,154
VIRGINIA - AM - EASTERN DISTRICT	35,372	2,913	38,285
WEST VIRGINIA - AM	1,997,180	164,489	2,161,669
Total Eastern Division	7,088,085	583,778	7,671,863
WEST DIVISION			
ARIZONA - AM	65,303	5,378	70,681
CALIFORNIA - AM	881,589	72,608	954,197
HAWAII	65,303	5,378	70,681
ILLINOIS - AM	1,937,319	159,559	2,096,878
IOWA - AM	440,795	36,304	477,099
	3,662,404	301,638	3,964,042
NEW MEXICO - AM Total West Division	<u> </u>	<u>9,860</u> 590,725	<u>129,582</u> 7,763,160
AWW Plan	27,209,541	2,240,993	29,450,534
Northern Illinios Plan	2,278		2,278
TOTAL SYSTEM	27,211,819	2,240,993	29,452,812

* Based on assumption that 80% of active males and 50% of active females will be married at retirement.
 ** The allocation percentage for each company is equal to the ratio of total participants for that company to total participants for the entire American system.
 *** The allocation percentage for retiree contributions is equal to the ratio of total inactive participants for that company to total inactive participants for the entire American system.
 ****Towers estimated the 2011 MMA subsidy to be \$1,617,000.

LONG ISLAND AMERICAN WATER 2011 RATE CASE 401k

based on salaries for 1/1-12/31/2011

Title		Employee Percentage Contribution	Salary	Company Percentage Match	Company 401 (k) Match
Non-Union					
Chemist I (N)		0%		0.00%	
Dir Operations State		13%		2.50%	
Lab Tech (N)		20%		2.50%	
Mgr Engrg - Technical Services		14%		2.50%	
Mgr Field Operations	DC	16%		4.00%	
Mgr Production	DC	6%		4.00%	
Mgr Wtr Qlty & Envrn Cmpl		5%		2.50%	
President (Medium States)		10%		2.50%	
Princ Analyst Financial	DC	20%		4.00%	
Project Mgr Engr		1%		0.50%	
Specialist Operations (N)		2%		1.00%	
Specialist Operations (N)	DC	1%		1.00%	
Specialist Operations (N)		10%		2.50%	
Specialist Operations (N)	DC	10%		4.00%	
Specialist Operations (N)		2%		1.00%	
Sr Construction Inspector		3%		1.50%	
Sr Construction Inspector	DC	0%		0.00%	
Supt Opns II	DC	0%		0.00%	
Supt Opns II	DC	0%		0.00%	
Supvr Field Operations		0%		0.00%	
Supvr Field Operations		2%		1.00%	
Supvr Field Operations		5%		2.50%	
Supvr Field Operations		0%		0.00%	
Supvr Opns II		15%		2.50%	
Supvr Production		15%		2.50%	
Non-Union Total		_	\$2,071,97	9	\$41,

LONG ISLAND AMERICAN WATER 2011 RATE CASE

401k

on salaries for 1/1-12/31/2012 Title		Employee Percentage Contribution	Salary	Company Percentage Match	Company 401 (k) Match
Non-Union		Contribution	ouldry	inaton	Maton
Chemist I (N)		0%		0.00%	
Dir Operations State		13%		2.50%	
Lab Tech (N)		20%		2.50%	
Mgr Engrg - Technical Services		14%		2.50%	
Mgr Field Operations	DC	16%		4.00%	
Mgr Production	DC	6%		4.00%	
Mgr Wtr Qlty & Envrn Cmpl		5%		2.50%	
President (Medium States)		10%		2.50%	
Princ Analyst Financial	DC	20%		4.00%	
Project Mgr Engr		1%		0.50%	
Specialist Operations (N)		2%		1.00%	
Specialist Operations (N)	DC	1%		1.00%	
Specialist Operations (N)		10%		2.50%	
Specialist Operations (N)	DC	10%		4.00%	
Specialist Operations (N)		2%		1.00%	
Sr Construction Inspector		3%		1.50%	
Sr Construction Inspector	DC	0%		0.00%	
Supt Opns II	DC	0%		0.00%	
Supt Opns II	DC	0%		0.00%	
Supvr Field Operations		0%		0.00%	
Supvr Field Operations		2%		1.00%	
Supvr Field Operations		5%		2.50%	
Supvr Field Operations		0%		0.00%	
Supvr Opns II		15%		2.50%	
Supvr Production		15%		2.50%	
Non-Union Total		_	\$2,134,140		\$42

Public Version

LONG ISLAND AMERICAN WATER 2011 RATE CASE

2011 RAT 401k

based on salaries for 4/1/12-3/31/2013 Company Employee Company 401 (k) Match Percentage Percentage Match Contribution Salary Title Non-Union 0% 0.00% Chemist I (N) Dir Operations State Lab Tech (N) Mgr Engrg - Technical Services Mgr Field Operations 2.50% 2.50% 13% 20% 2.50% 14% 4.00% Mgr Field Operations Mgr Production Mgr Wtr Qlty & Envrn Cmpl President (Medium States) Princ Analyst Financial Project Mgr Engr Specialist Operations (N) Sr Construction Inspector Sr Construction Inspector Supt Opns II DC 16% DC 6% 4.00% 5% 2.50% 10% 2.50% DC 4.00% 20% 0.50% 1% 2% 1.00% 1.00% DC 1% 2.50% 10% DC 4.00% 10% 1.00% 2% 1.50% 0.00% 3% DC 0% Supt Opns II Supt Opns II DC DC 0% 0.00% 0% 0.00% Supvr Field Operations 0.00% 0% Supvr Field Operations Supvr Field Operations Supvr Field Operations Supvr Field Operations 2% 1.00% 2.50% 5% 0.00% 2.50% 0% Supvr Opns II Supvr Production 15% 2.50% 15% \$2,150,154 \$42,916 Non-Union Total

Public Version

LONG ISLAND AMERICAN WATER 2011 RATE CASE 401k

based

n salaries for 1/1-12/31/2011 Title		Employee Percentage Contribution	Salary	Company Percentage Match	Company 401 (k) Match
Inion					
uto Mechanic		7%	\$79,719	2.50%	\$1,9
Boom Truck Operator		0%	71,397	0.00%	
Building Services Janitor	DC	0%	59,912	0.00%	
Business Clerk		15%	68,181	2.50%	1,7
Comm Investigator Daylist Clerk		10% 10%	69,854 69,729	2.50% 2.50%	1,7- 1,7-
Distribution Clerk		15%	59,445	2.50%	1,7
quipment Operator		7%	77,504	2.50%	1,9
quipment Operator		5%	78,908	2.50%	1,9
A & S Storekeeper		12%	72,951	2.50%	1,8
Aaintenance Mechanic		10%	77,504	2.50%	1,9
laintenance Mechanic B		0%	73,352	0.00%	.,-
laintenance Mechanic B		3%	70,775	1.50%	1,0
laintenance Mechanic B		8%	70,950	2.50%	1,7
faintenance Mechanic B	DC	5%	70,425	4.00%	2,8
leter Tester		18%	68,252	2.50%	1,7
iler-Plant Helper	DC	10%	68,238	4.00%	2,7
iler-Plant Helper	DC	0%	67,394	0.00%	
iler-Plant Helper		6%	68,383	2.50%	1,7
iler-Plant Helper	DC	8%	69,017	4.00%	2,7
iler-Plant Helper	DC	5%	68,694	4.00%	2,7
iler-Plant Helper		10%	68,703	2.50%	1,7
iler-Plant Helper	DC	10%	68,406	4.00%	2,7
iler-Plant Helper	DC	0%	68,390	0.00%	
iler-Plant Helper		5%	69,979	2.50%	1,7
enior Utility Man A		5%	77,504	2.50%	1,9
enior Utility Man A		0%	77,504	0.00%	
enior Utility Man A		5%	77,504	2.50%	1,9
enior Utility Man A		0%	77,504	0.00%	
ation Attendant A		11%	75,963	2.50%	1,8
ation Attendant A		5%	76,762	2.50%	1,9
tation Attendant A		0%	77,134	0.00%	
tation Attendant A		7%	77,110	2.50%	1,9
tation Attendent B	DC	0%	71,639	0.00%	
tation Attendent B	DC	5%	71,951	4.00%	2,8
tation Attendent B	DC	6%	70,475	4.00%	2,8
tation Attendent B	DC	0%	71,617	0.00%	
tation Attendent B	DC	5%	69,815	4.00%	2,7
tility Man - Meter Service		5%	69,936	2.50%	1,7
tility Man - Meter Service		4%	69,323	2.00%	1,3
tility Man - Meter Service		5%	69,148	2.50%	1,7
tility Man - Meter Service		5%	69,148	2.50%	1,7
tility Man - Meter Service		5%	69,148	2.50%	1,7
tility Man - Meter Service		5%	69,323	2.50%	1,7
tility Man - Meter Service		10%	69,148	2.50%	1,7
ility Man - Meter Service		10%	69,148	2.50%	1,7
tility Man - Meter Service		5%	69,323	2.50%	1,7
tility Man - Meter Service		12%	69,148	2.50%	1,7
tility Man I		5%	69,481	2.50%	1,7
tility Man I	DC	10%	69,213	4.00%	2,7
tility Man I		0%	69,780	0.00%	
tility Man I		5%	69,739	2.50%	1,7
ility Man I		7%	69,718	2.50%	1,7
iility Man I		3%	69,497	1.50%	1,0
tility Man I		5%	69,007	2.50%	1,7
tility Man I		5%	72,727	2.50%	1,8
illity Man I		5%	72,066	2.50%	1,8
ility Man II, Util/Meter SV	DC	20%	66,111	2.50%	1,6
ility Man II, Util/Meter SV	DC	5% 10%	65,578 65,578	4.00%	2,6
iility Man II, Util/Meter SV iility Man II, Util/Meter SV	DC DC	10% 8%	65,578 67,654	4.00%	2,6
ility Man II, Util/Meter SV ility Man II, Util/Meter SV	DC	8% 8%	67,654 65,974	4.00%	2,7
•			65,974 65 593	4.00%	2,6
tility Man II, Util/Meter SV	DC	5%	65,593	4.00%	2,6
ility Man II, Util/Meter SV	P.0	5% 15%	66,268 67 644	2.50%	1,6
ility Man II, Util/Meter SV	DC	15%	67,644	4.00%	2,7
tility Man II, Util/Meter SV		0%	65,928 67,752	0.00%	4.0
tility Man II, Util/Meter SV		3% 5%	67,752 62 192	1.50%	1,0
tility Man II, Util/Meter SV	DC	5% 0%	62,192	4.00%	2,4
iler-Plant Helper - Summer		0%	59,720 27,215	0.00%	
tility Man II, Util/Meter SV - Summer		0%	37,315	0.00%	

Public Version

LONG ISLAND AMERICAN WATER 2011 RATE CASE 401k based on salaries for 1/1-12/31/2012

n salaries for 1/1-12/31/2012 Title		Employee Percentage Contribution	Salary	Company Percentage Match	Company 401 (k) Match
Union					
Auto Mechanic		7%		2.50%	
Boom Truck Operator		0%		0.00%	
Building Services Janitor	DC	0%		0.00%	
Business Clerk		15%		2.50%	
Comm Investigator		10%		2.50%	
Daylist Clerk		10%		2.50%	
Distribution Clerk		15%		2.50%	
Equipment Operator		7%		2.50%	
Equipment Operator		5%		2.50%	
M & S Storekeeper		12%		2.50%	
Maintenance Mechanic		10%		2.50%	
Maintenance Mechanic B		0%		0.00%	
Maintenance Mechanic B		3%		1.50%	
Maintenance Mechanic B		8%		2.50%	
Maintenance Mechanic B	DC	5%		4.00%	
Meter Tester		18%		2.50%	
Oiler-Plant Helper	DC	10%		4.00%	
Oiler-Plant Helper	DC	0%		0.00%	
Oiler-Plant Helper	-0	6%		2.50%	
Oiler-Plant Helper	DC	8%		4.00%	
Oiler-Plant Helper	DC	5%		4.00%	
Oiler-Plant Helper	20	10%		2.50%	
Oiler-Plant Helper	DC	10%		4.00%	
Oiler-Plant Helper	DC	0%		0.00%	
Oiler-Plant Helper	DO	5%		2.50%	
Senior Utility Man A		5%		2.50%	
Senior Utility Man A Senior Utility Man A		0%		0.00%	
		5%		2.50%	
Senior Utility Man A		0%		0.00%	
Station Attendant A		11%		2.50%	
Station Attendant A		5%		2.50%	
Station Attendant A		0%		0.00%	
Station Attendant A		7%		2.50%	
Station Attendent B	DC	0%		0.00%	
Station Attendent B	DC	5%		4.00%	
Station Attendent B	DC	6%		4.00%	
Station Attendent B	DC	0%		0.00%	
Station Attendent B	DC	5%		4.00%	
Utility Man - Meter Service		5%		2.50%	
Utility Man - Meter Service		4%		2.00%	
Utility Man - Meter Service		5%		2.50%	
Utility Man - Meter Service		5%		2.50%	
Utility Man - Meter Service		5%		2.50%	
Utility Man - Meter Service		5%		2.50%	
Utility Man - Meter Service		10%		2.50%	
Utility Man - Meter Service		10%		2.50%	
Utility Man - Meter Service		5%		2.50%	
Utility Man - Meter Service		12%		2.50%	
Utility Man I		5%		2.50%	
Utility Man I	DC	10%		4.00%	
Utility Man I		0%		0.00%	
Utility Man I		5%		2.50%	
Utility Man I		7%		2.50%	
Utility Man I		3%		1.50%	
Utility Man I		5%		2.50%	
Utility Man I		5%		2.50%	
Utility Man I		5%		2.50%	
Utility Man II, Util/Meter SV		20%		2.50%	
Utility Man II, Util/Meter SV	DC	5%		4.00%	
Julity Man II, Util/Meter SV	DC	10%		4.00%	
Jility Man II, Util/Meter SV	DC	8%		4.00%	
- · ·	DC	8% 8%		4.00%	
Jtility Man II, Util/Meter SV Jtility Man II, Util/Meter SV	DC				
•	DC	5%		4.00%	
Utility Man II, Util/Meter SV		5%		2.50%	
Utility Man II, Util/Meter SV	DC	15%		4.00%	
Utility Man II, Util/Meter SV		0%		0.00%	
Utility Man II, Util/Meter SV	_	3%		1.50%	
Utility Man II, Util/Meter SV	DC	5%		4.00%	
Oiler-Plant Helper - Summer		0%		0.00%	
Utility Man II, Util/Meter SV - Summer		0%		0.00%	
Union Total		-	\$5,066,035	-	\$116,

Public Version

LONG ISLAND AMERICAN WATER 2011 RATE CASE 401k based on salaries for 4/1/12-3/31/2013

n salaries for 4/1/12-3/31/2013 Title		Employee Percentage Contribution	Salary	Company Percentage Match	Company 401 (k) Match
Union					
Auto Mechanic		7%		2.50%	
Boom Truck Operator		0%		0.00%	
Building Services Janitor	DC	0%		0.00%	
Business Clerk		15%		2.50%	
Comm Investigator		10%		2.50%	
Daylist Clerk		10%		2.50%	
Distribution Clerk		15%		2.50%	
Equipment Operator		7%		2.50%	
Equipment Operator		5%		2.50%	
M & S Storekeeper		12%		2.50%	
Maintenance Mechanic		10%		2.50%	
Maintenance Mechanic B		0%		0.00%	
Maintenance Mechanic B		3%		1.50%	
Maintenance Mechanic B		8%		2.50%	
Maintenance Mechanic B	DC	5%		4.00%	
Meter Tester		18%		2.50%	
Oiler-Plant Helper	DC	10%		4.00%	
Oiler-Plant Helper	DC	0%		0.00%	
Oiler-Plant Helper		6%		2.50%	
Oiler-Plant Helper	DC	8%		4.00%	
Oiler-Plant Helper	DC	5%		4.00%	
Oiler-Plant Helper		10%		2.50%	
Oiler-Plant Helper	DC	10%		4.00%	
Oiler-Plant Helper	DC	0%		0.00%	
Oiler-Plant Helper	20	5%		2.50%	
Senior Utility Man A		5%		2.50%	
Senior Utility Man A		0%		0.00%	
Senior Utility Man A		5%		2.50%	
Senior Utility Man A		0%		0.00%	
Station Attendant A		11%		2.50%	
Station Attendant A		5%		2.50%	
Station Attendant A		0%		0.00%	
Station Attendant A		7%		2.50%	
Station Attendent B	DC	0%		0.00%	
Station Attendent B	DC	5%		4.00%	
Station Attendent B	DC	6%		4.00%	
Station Attendent B	DC	0%		0.00%	
Station Attendent B	DC	5%		4.00%	
Utility Man - Meter Service		5%		2.50%	
Utility Man - Meter Service		4%		2.00%	
Utility Man - Meter Service		5%		2.50%	
-					
Utility Man - Meter Service		5%		2.50%	
Utility Man - Meter Service		5%		2.50%	
Utility Man - Meter Service		5%		2.50%	
Utility Man - Meter Service		10%		2.50%	
Utility Man - Meter Service		10%		2.50%	
Utility Man - Meter Service		5%		2.50%	
Utility Man - Meter Service		12%		2.50%	
Utility Man I		5%		2.50%	
Utility Man I	DC	10%		4.00%	
Utility Man I		0%		0.00%	
Utility Man I		5%		2.50%	
Utility Man I		7%		2.50%	
Utility Man I		3%		1.50%	
Utility Man I		5%		2.50%	
•					
Utility Man I		5%		2.50%	
Utility Man I		5%		2.50%	
Utility Man II, Util/Meter SV		20%		2.50%	
Utility Man II, Util/Meter SV	DC	5%		4.00%	
Utility Man II, Util/Meter SV	DC	10%		4.00%	
Utility Man II, Util/Meter SV	DC	8%		4.00%	
Utility Man II, Util/Meter SV	DC	8%		4.00%	
Utility Man II, Util/Meter SV	DC	5%		4.00%	
Utility Man II, Util/Meter SV		5%		2.50%	
Utility Man II, Util/Meter SV	DC	15%		4.00%	
Utility Man II, Util/Meter SV	20	0%		0.00%	
Utility Man II, Util/Meter SV		3%		1.50%	
•	50				
Utility Man II, Util/Meter SV	DC	5%		4.00%	
Oiler-Plant Helper - Summer		0%		0.00%	
Utility Man II, Util/Meter SV - Summer		0%		0.00%	
		-			
Union Total			\$5,092,10	-	\$117

LONG ISLAND AMERICAN WATER Pro Forma Defined Contribution Plan Payroll for eligible employees	Exhibit 12 Tab 13
Defined Contribution Plan for 1/1-12/31/2011	LIAW
Union Base Pay for Defined Contribution Plan Non-Union Base Pay for Defined Contribution Plan	\$1,425,399 695,302
Total Base Pay	2,120,701
Contribution %	5.25%
Defined Contribution Plan Pro Forma Expense	\$111,337
Defined Contribution Plan for 1/1-12/31/2012	
Union Base Pay for Defined Contribution Plan Non-Union Base Pay for Defined Contribution Plan	\$1,480,842 716,150
Total Base Pay	2,196,992
Contribution %	5.25%
Defined Contribution Plan Pro Forma Expense	\$115,342
Defined Contribution Plan for 4/1/2012-3/31/2013	
Union Base Pay for Defined Contribution Plan Non-Union Base Pay for Defined Contribution Plan	\$1,488,269 721,526
Total Base Pay	2,209,795
Contribution %	5.25%
Defined Contribution Plan Pro Forma Expense	\$116,014

Note: Salaries above are for the following employees:

LIAW non-union employees hired on or after 1/1/2006
 LIAW union employees hired on or after 1/1/2001

LONG ISLAND AMERICAN WATER Pro Forma Employee Stock Purchase Plan

Pro Forma Employee Contributions	2011 \$21,659	2012 \$22,310	<u>3/31/2013</u> \$22,479
Stock Price (3/17/2011) ESPP Discount Discounted Stock Price	\$27.46 <u>10%</u> \$24.71	\$27.46 <u>10%</u> \$24.71	\$27.46 <u>10%</u> \$24.71
Number of Shares	877	903	910
Stock Price (3/17/2011) Discount Discount Value Fair Value ESPP Share Value	\$27.46 <u>10.00%</u> \$2.75 <u>0.73</u> \$3.48	\$27.46 10.00% \$2.75 0.73 \$3.48	\$27.46 10.00% \$2.75 0.73 \$3.48
Pro Forma Expense	3,049	3,139	3,163
Actual Expense	2,947	3,049	3,139
Pro Forma Adjustment	\$102	\$90	\$24

LONG ISLAND AMERICAN WATER Pro Forma Retiree Medical Expense

Exhibit 12 Tab 15

LIAW

ornori Employees engible for retrice metalear benefit.	
Building Services Janitor	\$500
Oiler-Plant Helper	500
Station Attendent B	500
Station Attendent B	500
Station Attendent B	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Retiree Medical Pro Forma Expense	\$8,000

Retiree Medical Expense for 1/1-12/31/2012

Union Employees eligible for Retiree Medical Benefit:	
Building Services Janitor	\$500
Oiler-Plant Helper	500
Station Attendent B	500
Station Attendent B	500
Station Attendent B	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Retiree Medical Pro Forma Expense	\$8,000

Retiree Medical Expense for 4/1/2012-3/31/2013

Union Employees eligible for Retiree Medical Benefit: Building Services Janitor \$500 **Oiler-Plant Helper** 500 Oiler-Plant Helper 500 Station Attendent B 500 Station Attendent B 500 Station Attendent B 500 Utility Man II, Util/Meter SV 500 \$8,000 Retiree Medical Pro Forma Expense

Note: Retiree Medical Expense is eligible for LIAW union employees hired between 1/1/06 - 12/31/10.

Long Island Water Company 2011 Rate Case Period - 12 Months Ending 12/31/10

Exhibit 12 Tab 16

Service Company Proforma Labor & Related Expenses

		12 MON	THS ENDING 12/31	/2010		12 MONTHS END	ING 12/31/2011	12 MONTHS END	ING 12/31/2012	12 MONTHS END	DING 3/31/2013
Prepared 3/10/2011	(1)	(2)	(3)	(4) Adjustments	(5) Adjusted	(6) Total	(7) Total	(8) Total	(9) Total	(10) Total	(11) Total
	Base Year	Base Year	Base Year	to Base Year	Base Year	Inc for 2011	2011 Projected	Inc for 2012	2012 Projected	Inc for 2013	RYE 03/31/13
	Labor & Related	Capitalized &	Total Labor	Labor & Related	Labor & Related	Labor & Related	Labor & Related	Labor & Related	Labor & Related	Labor & Related	Labor & Related
	Expense	Deferred	& Related	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
	(1a)+(1b)	(2a)+(2b)	(1)+(2)	(4a)+(4b)	(5a)+(5b)	(6a)+(6b)	(5)+(6)	(8a)+(8b)	(7)+(8)	(10a)+(10b)	(9)+(10)
Voorhees Office	4							4			
Administration	\$5,959	\$235	\$6,194	\$0	\$5,959	\$162	\$6,121	\$169	\$6,290	\$43	\$6,333
Audit	26,667	40	26,707	0	26,667	726	27,393	753	28,146	194	28,339
Communications	68,830	236	69,066	0	68,830	1,872	70,702	1,944	72,646	500	73,146
Finance	239,997	57,065	297,061	0	239,997	6,528	246,525	6,779	253,304	1,741	255,045
Human Resources	116,258	1,510	117,769	0	116,258	3,162	119,420	3,284	122,704	844	123,548
Legal	53,826	242	54,069	0	53,826	1,464	55,290	1,521	56,811	391	57,202
Operations	134,015	107,624	241,639	0	134,015	3,645	137,660	3,786	141,446	973	142,419
Rates & Revenue	9,272	49	9,321	0	9,272	252	9,524	261	9,785	67	9,852
Risk Management	17,011	2,447	19,458	0	17,011	462	17,473	481	17,954	124	18,077
Water Quality	27,791	17,824	45,614	0	27,791	755	28,546	785	29,331	202	29,532
	699,626	187,271	886,898	0	699,626	19,028	718,654	19,763	738,417	5,077	743,494
Belleville Lab	65,876	0	65,876	0	65,876	1,792	67,668	1,861	69,529	478	70,007
Customer Call Center	798,387	6	798,393	0	798,387	21,716	820,103	22,553	842,656	5,793	848,449
ITS	443,664	(80)	443,584	0	443,664	12,067	455,731	12,533	468,264	3,219	471,483
Shared Service Center	407,257	58,139	465,396	0	407,257	11,078	418,335	11,505	429,840	2,955	432,795
SSC-Rates Long Island Group	27,164	0	27,164	199,922	227,085	6,177	233,262	6,415	239,677	1,648	241,325
	434,421	58,139	492,559	199,922	634,342	17,255	651,597	17,920	669,517	4,603	674,120
Supply Chain	45,502	42,471	87,973	8,129	53,630	1,459	55,089	1,515	56,604	389	56,994
Eastern Division											
Communications	0	0	0	76,361	76,361	2,077	78,438	2,157	80,595	554	81,150
Finance	0	0	0	76,156	76,156	2,071	78,227	2,152	80,379	553	80,931
Human Resources	30,167	31	30,198	50,191	80,358	2,186	82,544	2,270	84,814	583	85,397
Legal	0	0	0	61,691	61,691	1,678	63,369	1,742	65,111	448	65,559
Operations	172,896	232	173,129	74,077	246,973	6,717	253,690	6,977	260,667	1,792	262,459
Risk Management	1/2,050	0	0	13,723	13,723	373	14,096	388	14,484	100	14,584
	203,063	264	203,327	352,199	555,262	15,102	570,364	15,686	586,050	4,029	590,080
Western Division	14,876	187	15,063	(14,876)	0	0	0	0	0	0	0
Central Region	65,517	70	65,587	(65,517)	0	0	0	0	0	0	0
Northeast Region	37,415	0	37,415	(37,415)	0	0	0	0	0	0	0
Southeast Region	122,081	2,021	124,103	(122,081)	0	0	0	0	0	0	0
Western Region	167	0	167	(167)	0	0	0	0	0	0	0
Total	63 030 FOC	6200 240	62 220 045	6220.402	62 250 700	600 440	62 220 200	604 004	62 424 020	633 500	63 454 630
Total	\$2,930,596	\$290,349	\$3,220,945	\$320,192	\$3,250,789	\$88,419	\$3,339,208	\$91,831	\$3,431,039	\$23,589	\$3,454,628

Long Island Water Company 2011 Rate Case Period - 12 Months Ending 12/31/10

Exhibit 12 Tab 16

Service Company Proforma Other Non-Labor & Related Service Company Costs

		12 MON	ITHS ENDING 12/31	/2010		12 MONTHS END	DING 12/31/2011	12 MONTHS END	ING 12/31/2012	12 MONTHS END	DING 3/31/2013
Prepared 3/10/2011	(1)	(2)	(3)	(4)	(5)	1.59% (6)	(7)	1.59% (8)	(9)	1.59% (10)	(11)
	Base Year	Base Year	Base Year	Adjustments	Adjusted	Inc for 2011	2011 Projected	Inc for 2012	2012 Projected	Inc for 2013	RYE 03/31/13
	Other	Other Capitalized	Total	to Base Year	Base Year	to Base Year	Total Proforma	to Base Year	Total Proforma	to Base Year	Total Proforma
	Expense	Costs	Other Costs	Expenses	Other Expenses	Other Expense	Other Expense	Other Expense	Other Expense	Other Expense	Other Expense
	(1)	(2)	(1)+(2)	(4)	(1)+(4)	(5) x %age	(5)+(6)	(7) x %age	(7)+(8)	(9) x %age	(9)+(10)
Voorhees Office											
Administration	\$277,010	\$31,582	\$308,593		\$277,010	\$4,404	\$281,414	\$4,474	\$285,888	\$4,546	\$290,434
Audit	8,469	13	8,482		8,469	135	8,604	137	8,741	139	8,880
Communications	47,262	50	47,312		47,262	751	48,013	763	48,776	776	49,552
Finance	94,121	525,246	619,367		94,121	1,497	95,618	1,520	97,138	1,544	98,682
Human Resources	48,484	84	48,568		48,484	771	49,255	783	50,038	796	50,834
Legal	21,355	87	21,443		21,355	340	21,695	345	22,040	350	22,390
Operations	19,481	9,309	28,790		19,481	310	19,791	315	20,106	320	20,426
Rates & Revenue	8,556	18	8,574		8,556	136	8,692	138	8,830	140	8,970
Risk Management	6,554	70	6,624		6,554	104	6,658	106	6,764	108	6,872
Water Quality	788	2,750	3,538		788	13	801	13	814	13	827
	532,081	569,209	1,101,291	0	532,081	8,461	540,542	8,594	549,136	8,732	557,868
Belleville Lab	49,671	0	49,671		49,671	790	50,461	802	51,263	815	52,078
Customer Call Center *	234,447	3	234,451		234,447	3,728	238,175	3,787	241,962	7,960	249,922
ITS **	692,356	(100)	692,256	127,922	820,277	19,882	840,159	64,844	905,003	69,270	974,274
Shared Service Center	24,199	1,164	25,363		24,199	385	24,584	391	24,975	397	25,372
SSC-Rates Long Island Group			0		0	0	0	0	0	0	0
	24,199	1,164	25,363	0	24,199	385	24,584	391	24,975	397	25,372
Supply Chain	3,942	2,337	6,279		3,942	63	4,005	64	4,069	65	4,134
Eastern Division											
Communications	0	0	0		0	0	0	0	0	0	0
Finance	0	0	0		0	0	0	0	0	0	0
Human Resources	10,585	3	10,587	10,000	20,585	327	20,912	332	21,244	338	21,582
Legal	0	0	0		0	0	0	0	0	0	0
Operations	32,948	17	32,966		32,948	524	33,472	532	34,004	541	34,545
Risk Management	0	0	0		0	0	0	0	0	0	0
	43,533	20	43,553	10,000	53,533	851	54,384	864	55,248	879	56,127
Western Division	4,113	52	4,165	(4,113)	0	0	0	0	0	0	0
Central Region	12,963	35	12,998	(12,963)	0	0	0	0	0	0	0
Northeast Region	11,328	10	11,338	(11,328)	0	0	0	0	0	0	0
Southeast Region	51,331	1,464	52,795	(51,331)	0	0	0	0	0	0	0
Western Region	136	83	219	(136)	0	0	0	0	0	0	0
Total	\$1,660,099	\$574,278	\$2,234,377	\$58,051	\$1,718,150	\$34,160	\$1,752,310	\$79,346	\$1,831,656	\$88,118	\$1,919,774
	÷1,003,035	<i>407.1,270</i>	<i>~_,_</i> 0., <i>0</i> ,7	<i>400,00</i> 1	<i>41,120,130</i>	<i>40 .,100</i>	<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>	<i></i> ,040	<i>,</i>	<i>400,110</i>	<i>,,,,,,,,,</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,

* Customer Call Center increase for year 2013 contain amounts for certain Business Transformation maintenance items

** ITS increases for years 2011 through 2013 contain amounts for certain Business Transformation maintenance and leasing costs

Long Island Water Company 2011 Rate Case Period - 12 Months Ending 12/31/10

PUBLIC VERSION

Servio **Total Service Company Costs**

ice Company Proforma	
Service Company Costs	

			12 MONTHS END	ING 12/31/2010			12 MO	NTHS ENDING 12/31	/2011	12 MO	NTHS ENDING 12/31	/2012	12 MC	NTHS ENDING 3/31/	2013
			12 MONTHS END	110 12/31/2010			12 100	NTHS ENDING 12/31	/2011	12 100		1/2012	12 100	NTHS ENDING 5/51/	2013
Prepared 3/10/2011	(1)	(2)	(3)	(4) Adjusted	(5) Adjusted	(6) Adjusted	(7) 2011 Projected	(8) 2011 Projected	(9) 2011 Projected	(10) 2012 Projected	(11) 2012 Projected	(12) 2012 Projected	(13) RYE 03/31/13	(14) RYE 03/31/13	(15) RYE 03/31/13
	Base Year Total Labor &	Base Year	Base Year Total	Base Year Total Labor &	Base Year Other	Base Year Total	Labor & Related	Other	Total	Labor & Related	Other	Total	Projected	Projected	Projected
	Related Expense	Other Expense	Expense	Related Expense	Expense	Expense	Expense	Other Expense	Expense	Expense	Expense	Expense	Labor & Related Expense	Other Expense	Total Expense
	LR (1)	OC (1)	(1)+(2)	LR (5)	OC (5)	(4)+(5)	LR (7)	OC (7)	(7)+(8)	LR (9)	OC (9)	(10)+(11)	LR (11)	OC (11)	(13)+(14)
Voorhees Office		00(1)	(1) (2)	ER (5)	00(3)	(4) (3)	Liv (7)	00(7)	(7) (0)	ER(5)	00(5)	(10) (11)	LI((11)	00(11)	(13) (14)
Administration	\$5,959	\$277,010	\$282,969	\$5,959	\$277,010	\$282,969	\$6,121	\$281,414	\$287,535	\$6,290	\$285,888	\$292,178	\$6,333	\$290,434	\$296,768
Audit	26,667	8,469	35,136	26,667	8,469	35,136	27,393	8,604	35,997	28,146	8,741	36,887	28,339	8,880	37,220
Communications	68,830	47,262	116,092	68,830	47,262	116,092	70,702	48,013	118,715	72,646	48,776	121,422	73,146	49,552	122,698
Finance	239,997	94,121	334,118	239,997	94,121	334,118	246,525	95,618	342,143	253,304	97,138	350,442	255,045	98,682	353,727
Human Resources	116,258	48,484	164,742	116,258	48,484	164,742	119,420	49,255	168,675	122,704	50,038	172,742	123,548	50,834	174,382
Legal	53,826	21,355	75,182	53,826	21,355	75,182	55,290	21,695	76,986	56,811	22,040	78,852	57,202	22,390	79,592
Operations	134,015	19,481	153,496	134,015	19,481	153,496	137,660	19,791	157,451	141,446	20,106	161,552	142,419	20,426	162,845
Rates & Revenue	9,272	8,556	17,828	9,272	8,556	17,828	9,524	8,692	18,216	9,785	8,830	18,615	9,852	8,970	18,823
Risk Management	17,011	6,554	23,565	17,011	6,554	23,565	17,473	6,658	24,131	17,954	6,764	24,718	18,077	6,872	24,950
Water Quality	27,791	788	28,579	27,791	788	28,579	28,546	801	29,347	29,331	814	30,145	29,532	827	30,359
	699,626	532,081	1,231,708	699,626	532,081	1,231,708	718,654	540,542	1,259,197	738,417	549,136	1,287,554	743,494	557,868	1,301,363
Belleville Lab	65,876	49,671	115,547	65,876	49,671	115,547	67,668	50,461	118,129	69,529	51,263	120,792	70,007	52,078	122,085
Customer Call Center	798,387	234,447	1,032,834	798,387	234,447	1,032,834	820,103	238,175	1,058,278	842,656	241,962	1,084,618	848,449	249,922	1,098,371
ITS	443,664	692,356	1,136,019	443,664	820,277	1,263,941	455,731	840,159	1,295,890	468,264	905,003	1,373,267	471,483	974,274	1,445,757
Shared Service Center	407,257	24,199	431,456	407,257	24,199	431,456	418,335	24,584	442,919	429,840	24,975 0	454,815	432,795	25,372 0	458,167
SSC-Rates Long Island Group	27,164 434,421	0 24,199	27,164 458,620	227,085 634,342	0 24,199	227,085 658,541	233,262 651,597	0 24,584	233,262 676,181	239,677 669,517	24,975	239,677 694,492	241,325 674,120	25,372	241,325 699,492
		24,155	430,020	054,542	24,155	050,541	051,557	24,504	070,101	005,517	24,575	054,452	074,120	23,372	035,452
Supply Chain	45,502	3,942	49,444	53,630	3,942	57,572	55,089	4,005	59,094	56,604	4,069	60,673	56,994	4,134	61,127
Eastern Division															
Communications	0	0	0	76,361	0	76,361	78,438	0	78,438	80,595	0	80,595	81,150	0	81,150
Finance	0	0	0	76,156	0	76,156	78,227	0	78,227	80,379	0	80,379	80,931	0	80,931
Human Resources	30,167	10,585	40,751	80,358	20,585	100,942	82,544	20,912	103,455	84,814	21,244	106,057	85,397	21,582	106,978
Legal	0	0	0	61,691	0	61,691	63,369	0	63,369	65,111	0	65,111	65,559	0	65,559
Operations	172,896	32,948	205,845	246,973	32,948	279,921	253,690	33,472	287,162	260,667	34,004	294,671	262,459	34,545	297,004
Risk Management	203,063	43,533	246,596	13,723 555,262	0 53,533	13,723 608,795	14,096 570,364	0 54,384	14,096 624,748	14,484 586,050	0 55,248	14,484 641,298	14,584 590,080	0 56,127	14,584 646,207
Western Division	14,876	4,113	18,988	0	0	0	0	0	02 1,7 10	0	0	011,250	0	0	0
				0	0	0	0	0			0	0	0	0	
Central Region	65,517	12,963	78,480	0	Ū.	0	Ū	U	0	0	-	0	-	-	0
Northeast Region	37,415	11,328	48,743	0	0	0	0	0	0	0	0	0	0	0	0
Southeast Region	122,081	51,331	173,413	0	0	0	0	0	0	0	0	0	0	0	0
Western Region	167	136	303	0	0	0	0	0	0	0	0	0	0	0	0
Total	\$2,930,596	\$1,660,099	\$4,590,695	\$3,250,789	\$1,718,150	\$4,968,939	\$3,339,208	\$1,752,310	\$5,091,522	\$3,431,039	\$1,831,656	\$5,262,693	\$3,454,628	\$1,919,774	\$5,374,394

Long Island Water Company Service Company Employee Labor Charge Adjustments Selected Service Company Employee Data - NE Region, SSC Rates and Divisional Employees

Category	Co	Employee #	Home BU	Home Business Unit	Job Title	Billing Long Island	Allocation Method	2010 Salary	Labor Benefits	Total
SSC RATES EMPLOY	YEES PART	IALLY WORKI		<u>G ISLAND</u>						
SSC-Rates	00003	18508751	032574	SSC-Rates & Regulation	Financial Analyst III (Rates)	Yes	Customers - LI/MD/IA			
SSC-Rates	00003	18507379	032574	SSC-Rates & Regulation	Financial Analyst III (Rates)	Yes	Customers - LI/MD/IA			
SSC-Rates	00003	50452236	032574	SSC-Rates & Regulation	Mgr Rates	Yes	Customers - LI/MD/IA			
							SSC-Rates Group	\$154,070	\$73,015	\$227 <i>,</i> 085
						A	djust for 2010 already billed	(\$18,430)	(\$8,734)	(\$27,164)
							Total SSC-Rates Group	\$135,640	\$64,281	\$199,922
SUPPLY CHAIN									4.4.4.4.4	44.444
Supply Chain	00003	17000430	035510	ED-Supply Chain	Mgr Procurement	Yes	104 Hrs (2 Hrs/wk x 52)	\$5,515	\$2,614	\$8,129
							Total Supply Chain	\$5,515	\$2,614	\$8,129
EASTERN DIVISION		S UNITS								
Admin	00003	10000244	035505	ED-Administration	President (Large States)	No				
Admin	00003	10000234	035505	ED-Administration	Dir Wtr Qlty & Envrn Cmpl (Lg)	No	IN			
Admin	00003	10000258	035505	ED-Administration	Exec Asst (N)	No				
Admin	00003	27000004	035505	ED-Administration	President (Medium States)	No				
							Total ED-Admin	\$0	\$0	\$0
Communications	00003	10008299	025525	ED-External Affairs	Dir Govt Affairs (State)	IN & OH Only				
Communications	00003	50414379		ED-External Affairs	Mgr Cust Comm (State)	No				
Communications	00003	50437110		ED-External Affairs	Mgr Internal Comm (Corp)	Yes	ED Customer Formula			
Communications	00003	50403171		ED-External Affairs	Exec Asst (N)	Trans to KY				
Communications	00003	ADD		ED-External Affairs	New Gov Affairs Person (VA/LI)	Yes	50% LI 50% VA			
Communications	00003	3014914	036025	WD-External Affairs	Dir Comm & EA (Div)	Yes	2% LI			
							Total ED-Communications	\$51,809	\$24,553	\$76,361
Engineering	00003	22003527	025514	ED-Engineering	Dir Engineering (Large)	No	IN/MI			
Engineering	00003	24017842		ED-Engineering	Mgr Engineering (Medium/Small)	No	VA/MD			
Lingineering	00003	24017042	055514		Mgi Lingineering (Mediani/Sinan)	110	Total ED-Engineering	\$0	\$0	\$0
								11	+ -	1.
Finance	00003	28007559	035507	ED-Finance	Sr Secretary (N)	No				
Finance	00003	50343492	035507	ED-Finance	Dir Finance Division	Yes	ED Customer Formula			
Finance	00003	50200813	035507	ED-Finance	Financial Analyst III (FP&A)	No				
Finance	00003	50340389		ED-Finance	Financial Analyst III (Rates)	No				
Finance	00003	50457167		ED-Finance	Financial Analyst II (Rates)	No				
Finance	00003	50393897		ED-Finance	Mgr Project Finance (BD)	Yes	ED Customer Formula			
Finance	00003	3014901		ED-Finance	Dir Rates	No				
Finance	00003	3015919		ED-Finance	Mgr Rates	No				
Finance	00003	50291850		ED-Finance	Mgr FP&A	Yes	ED Customer Formula			
Finance	00003	50481432		ED-Finance	Exec Asst (N)	Yes	ED Customer Formula			
Finance	00003	28007828		ED-Finance	Financial Analyst III (Rates)	No				
Finance	00003	10000225		ED-Finance	Dir Finance (w/Rates-Lg State)	No				
Finance	00003	50222330		ED-Finance	Financial Analyst II (Rates)	No				
Finance	00003	50496509	035507	ED-Finance	Mgr Finance (State)	No				

Long Island Water Company Service Company Employee Labor Charge Adjustments Selected Service Company Employee Data - NE Region, SSC Rates and Divisional Employees

Category	Co	Employee #	Home BU	Home Business Unit	Job Title	Billing Long Island	Allocation Method	2010 Salary	Labor Benefits	Total
Finance	00003	50196432		ED-Finance	Mgr Rates	Yes	ED Customer Formula			
Finance	00003	3014906		ED-Finance	Mgr Rates	No				
Finance	00003	50525790		ED-Finance	Financial Analyst II (FP&A)	Yes	ED Customer Formula			
							Total ED-Finance	\$51,669	\$24,487	\$76,156
HR	00003	12000101	032028	CORP-ED Human Resources	Mgr Human Resources	Yes	ED Customer Formula			
HR	00003	50428152	032028	CORP-ED Human Resources	Exec Asst (N)	Yes	ED Customer Formula			
HR	00003	50279309	032028	CORP-ED Human Resources	Regional Dir HR	Yes	ED Customer Formula			
HR	00003	50488207	032028	CORP-ED Human Resources	Mgr Human Resources	Yes	ED Customer Formula			
HR	00022	50488212	220105	CORP-Admin & Gen	Sr HR Generalist	Yes	30% LI			
							ED-Human Resources	\$53,230	\$25,226	\$78,456
						A	djust for 2010 already billed	(\$19,177)	(\$9 <i>,</i> 088)	(\$28,265
							Total ED-Human Resources	\$34,053	\$16,138	\$50,191
Legal	00003	50341602	035515	ED-Legal	Corp Counsel III Regional	No				
Legal	00003	50546905	035515	ED-Legal	Legal Secy (N)	No				
Legal	00003	50535540	035515	ED-Legal	Regional General Counsel	Yes	ED Customer Formula			
Legal	00003	50481431	035515	ED-Legal	Exec Asst (N)	Yes	ED Customer Formula			
Legal	00003	50079254	035515	ED-Legal	Corp Counsel III	No				
Legal	00003	50383167	032015	CORP-Legal	Paralegal (N)	Yes	90% NJ - 10% LI			
Legal	00003	50370384	032015	CORP-Legal	Corp Counsel III Regional	Yes	90% NJ - 10% LI			
							Total ED-Legal	\$41,856	\$19,836	\$61,691
Operations	00003	12000052	032023	CORP-Eastern Division Ops	SVP Eastern Division	Yes	ED Customer Formula			
Operations	00003	12000036	032023	CORP-Eastern Division Ops	Exec Asst (N)	Yes	ED Customer Formula			
Operations	00003	27000109	035502	ED-Network	Exec Asst (N)	No				
Operations	00003	50279329	035502	ED-Network	Supvr Wtr Qlty & Envrn Cmpl	No	MD/VA			
Operations	00003	50485200	035503	ED-Customer Relations	Coordinator FRCC	Yes	ED Customer Formula			
Operations	00003	50389389	035503	ED-Customer Relations	Coordinator FRCC	Yes	ED Customer Formula			
Operations	00003	50502017	035503	ED-Customer Relations	Coordinator FRCC	Yes	ED Customer Formula			
Operations	00003	50485197	035503	ED-Customer Relations	Operations Support Rep II (N)	Yes	ED Customer Formula			
Operations	00003	50480389	035503	ED-Customer Relations	Dir Customer Relations	Yes	ED Customer Formula			
Operations	00003	50348220	035503	ED-Customer Relations	Coordinator FRCC	Yes	ED Customer Formula			
Operations	00003	50485335	035503	ED-Customer Relations	Coordinator FRCC	Yes	ED Customer Formula			
Operations	00003	50502843	035503	ED-Customer Relations	Operations Support Rep II (N)	Yes	ED Customer Formula			
Operations	00003	50485210	035503	ED-Customer Relations	Operations Support Rep II (N)	Yes	ED Customer Formula			
Operations	00003	50502012	035503	ED-Customer Relations	Operations Support Rep II (N)	Yes	ED Customer Formula			
Operations	00003	50485190	035503	ED-Customer Relations	Coordinator FRCC	Yes	ED Customer Formula			
Operations	00003	50220274	035503	ED-Customer Relations	Coordinator FRCC	Yes	ED Customer Formula			
Operations	00003	50485192	035503	ED-Customer Relations	Operations Support Rep II (N)	Yes	ED Customer Formula			
Operations	00003	50485208	035503	ED-Customer Relations	Coordinator FRCC	Yes	ED Customer Formula			
Operations	00003	50266099	035503	ED-Customer Relations	Supvr FRCC	Yes	ED Customer Formula			
Operations	00003	50485207	035503	ED-Customer Relations	Operations Support Rep II (N)	Yes	ED Customer Formula			
Operations	00003	12000143	035503	ED-Customer Relations	Mgr Operations Support FRCC	Yes	ED Customer Formula			
Operations	00003	50485215	035503	ED-Customer Relations	Coordinator FRCC	Yes	ED Customer Formula			

Long Island Water Company Service Company Employee Labor Charge Adjustments Selected Service Company Employee Data - NE Region, SSC Rates and Divisional Employees

						Billing		2010	Labor	
Category	Со	Employee #	Home BU	Home Business Unit	Job Title	Long Island	Allocation Method	Salary	Benefits	Total
Operations	00003	50485205	035503	ED-Customer Relations	Coordinator FRCC	Yes	ED Customer Formula			
Operations	00003	50485204	035503	ED-Customer Relations	Operations Support Rep II (N)	Yes	ED Customer Formula			
Operations	00003	50528219	035503	ED-Customer Relations	Operations Support Rep II (N)	Yes	ED Customer Formula			
Operations	00003	50485203	035503	ED-Customer Relations	Analyst Premise QA (N)	Yes	ED Customer Formula			
Operations	00003	50485272	035503	ED-Customer Relations	Coordinator FRCC	Yes	ED Customer Formula			
Operations	00003	50485211	035503	ED-Customer Relations	Coordinator FRCC	Yes	ED Customer Formula			
Operations	00003	12000085	035503	ED-Customer Relations	Supvr Regional Support	Yes	ED Customer Formula			
Operations	00003	50345342	035503	ED-Customer Relations	Analyst Premise QA (N)	Yes	ED Customer Formula			
Operations	00003	50485250	035503	ED-Customer Relations	Operations Support Rep II (N)	Yes	ED Customer Formula			
Operations	00003	50485188	035503	ED-Customer Relations	Admin Asst (N)	Yes	ED Customer Formula			
Operations	00003	12000159	035503	ED-Customer Relations	Spec Bill/Pymt Collection (N)	Yes	ED Customer Formula			
Operations	00003	12006173	035516	ED-Maintenance Services	Sr Specialist Maint Service(N)	No				
Operations	00003	26000062	035516	ED-Maintenance Services	Sr Specialist SCADA (N)	No				
Operations	00003	28007541	035520	ED-Business Development	Dir Business Development	Yes	ED Customer Formula			
Operations	00003	10017723	035520	ED-Business Development	Sr Mgr Business Dev	Yes	ED Customer Formula			
Operations	00003	50439255	035520	ED-Business Development	Mgr Business Dev	Yes	ED Customer Formula			
Operations	00003	50401267	035520	ED-Business Development	Sr Mgr Business Dev	Yes	ED Customer Formula			
							ED-Operations	\$185,670	\$87,991	\$273,661
						A	djust for 2010 already billed	(\$135,412)	(\$64,173)	(\$199,585)
							Total ED-Operations	\$50,259	\$23,818	\$74,077
Risk Mgmt	00003	50380815	035519	ED-Operational Risk	Specialist ORM (N)	No				
Risk Mgmt	00003	9007986		ED-Operational Risk	Sr Specialist ORM	Yes	ED Customer Formula			
Risk Mgmt	00003	9011505		ED-Operational Risk	Sr Specialist ORM	Yes	120 Hours per Vandall			
Risk Mgmt	00003	50041231		ED-Operational Risk	Dir Operational Risk Mgmt	No				
0				•			Total ED-Risk Mgmt	\$9,311	\$4,412	\$13,723
							Total Eastern Division	\$238,956	\$113,244	\$352,199
FORMER NORTHE	AST REGIO		FS							
Northeast Reg	00003	50404109		CORP-Finance Pass thru	Financial Analyst III (FP&A)	No				
Northeast Reg	00003	50408226		CORP-Finance Pass thru	Mgr FP&A	No				
Northeast Reg	00003	50320612		CORP-Bsns Trans-Plan, Bld, Ret	Dir Maintenance	No				
Northeast Reg	00003	24013971		CORP-Marketing	Mgr Cust Comm (State)	Yes	PA/NJ/LI			
Northeast Reg	00003	50425758		CORP-Internal Communications	Mgr Int Comm (State)	Yes	PA/NJ/LI			
		20.20,00	002000				Total Northeast Group			
						L	. Star Hortheast Group			

Long Island Water Company

Service Company Business Transformation License and Maintenance Fees

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YearTotal
	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011
Hardware Maintenance	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$6,840
GIS Software	0	0	0	0	0	0	0	0	0	0	0	0	0
GIS Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$570	\$6,840
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YearTotal
	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
Hardware Maintenance	\$2,753	\$2,753	\$2,753	\$2,753	\$2,753	\$2,753	\$2,753	\$2,753	\$2,753	\$2,753	\$2,753	\$2,753	\$33,036
GIS Software	431	431	431	431	431	431	431	431	431	431	431	431	5,172
GIS Hardware	196	196	196	196	196	196	196	196	196	196	196	196	2,352
Total	\$3,380	\$3,380	\$3,380	\$3,380	\$3,380	\$3,380	\$3,380	\$3,380	\$3,380	\$3,380	\$3,380	\$3,380	\$40,560
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YearTotal
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013
Hardware Maintenance	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$7,248
GIS Software	991	991	991	991	991	991	991	991	991	991	991	991	11,892
GIS Hardware	196	196	196	196	196	196	196	196	196	196	196	196	2,352
Total	\$1,791	\$1,791	\$1,791	\$1,791	\$1,791	\$1,791	\$1,791	\$1,791	\$1,791	\$1,791	\$1,791	\$1,791	\$21,492
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YearTotal
	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
Hardware Maintenance	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$1,272
GIS Software	991	991	991	991	991	991	991	991	991	991	991	991	11,892
GIS Hardware	196	196	196	196	196	196	196	196	196	196	196	196	2,352
Total	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$15,516
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YearTotal
	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015
Hardware Maintenance	\$657	\$657	\$657	\$657	\$657	\$657	\$657	\$657	\$657	\$657	\$657	\$657	\$7,884
GIS Software	991	991	991	991	991	991	991	991	991	991	991	991	11,892
GIS Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	\$1,648	\$1,648	\$1,648	\$1,648	\$1,648	\$1,648	\$1,648	\$1,648	\$1,648	\$1,648	\$1,648	\$1,648	\$19,776

Tab 16

Exhibit 12

Exhibit 12 Tab 16

Long Island Water Company

	LIAW	LIAW	LIAW	LIAW
	ERP	EAM	CIS	Total
9/1/2012	\$2,731	\$0	\$0	\$2,731
10/1/2012	2,731	0	0	2,731
11/1/2012	2,731	0	0	2,731
12/1/2012	2,731	0	0	2,731
1/1/2013	2,721	0	0	2,721
2/1/2013	2,721	0	0	2,721
3/1/2013	2,721	0	0	2,721
4/1/2013	2,721	965	966	4,652
5/1/2013	2,721	965	966	4,652
6/1/2013	2,721	965	966	4,652
7/1/2013	2,721	1,930	1,932	6,583
8/1/2013	2,721	1,930	1,932	6,583
9/1/2013	2,721	1,930	1,932	6,583
10/1/2013	2,721	2,895	2,899	8,515
11/1/2013	2,721	2,895	2,899	8,515
12/1/2013	2,721	2,895	2,899	8,515
1/1/2014	2,721	2,895	2,899	8,515
2/1/2014	2,721	2,895	2,899	8,515
3/1/2014	2,721	2,895	2,899	8,515
4/1/2014	2,721	2 <i>,</i> 895	2,899	8,515
5/1/2014	2,721	2 <i>,</i> 895	2,899	8,515
6/1/2014	2,721	2 <i>,</i> 895	2,899	8,515
7/1/2014	2,721	2 <i>,</i> 895	2,899	8,515
8/1/2014	2,721	2 <i>,</i> 895	2,899	8,515
9/1/2014	2,721	2,895	2,899	8,515
10/1/2014	2,721	2,895	2,899	8,515
11/1/2014	2,721	2,895	2,899	8,515
12/1/2014	2,721	2,895	2,899	8,515
1/1/2015	2,721	2,895	2,899	8,515
2/1/2015	2,721	2,895	2,899	8,515
3/1/2015	2,721	2,895	2,899	8,515
2012	\$10,925	\$0	\$0	\$10,925
RYE 3/31/2013	\$19 <i>,</i> 087	\$0	\$0	\$19,087
RYE 3/31/2014	\$32,649	\$26,057	\$26 <i>,</i> 088	\$84,794
RYE 3/31/2015	\$32,649	\$34,743	\$34,783	\$102,175

Service Company Business Transformation Lease Expense

Long Island Ar Insurance Othe			Exhibit 12 Tab 17			
Insurance	Actual 2011	Forecast 2012	Forecast 2013	Forecast 12 Months 3/31/2013		
Workers Compensation	\$303,398	\$308,222	\$313,123	\$309,448		
Percent Chargeable To Capital and Other	16.98%	16.98%	16.98%	16.98%		
Amount Chargeable To Capital and Other	(51,517)	(52,336)	(53,168)	(52,544)		
Pro Forma Workers Compensation	251,881	255,886	259,955	256,904		
Auto Insurance	114,521	116,342	118,192	116,805		
General Liability	338,635	344,019	349,489	345,386		
Consult Fee (AL,GL,WC)	4,973	5,053	5,133	5,073		
Excess Liability	69,470	70,575	71,697	70,856		
Property Insurance	42,811	43,491	44,183	43,664		
Crime	629	639	649	641		
Directors and Officers	8,072	8,200	8,330	8,233		
Consult Fee (D&O)	405	412	419	414		
Employment Practices	2,138	2,172	2,207	2,181		
Fiduciary	3,320	3,372	3,426	3,386		
Travel	94	95	97	95		
Environmental Impairment	17,888	18,173	18,462	18,246		
Cyper Crime	4,180	4,247	4,315	4,264		
Special Contingency Risk	0	0	0	0		
CNA Collateral Surety	672	683	694	686		
Retro Insurance Charges (5 Year Avg)	(76,645)	(76,645)	(76,645)	(76,645)		
Total Pro forma	783,045	796,714	810,603	800,189		
Actual Test Yr Expense (A/C 556000-559000)	751,191	783,045	796,714	786,462		
Increase/(Decrease)	\$31,854	\$13,668	\$13,889	\$13,726		

Long Island American Water Insurance Other Than Group

	Company # Polic	38 cy Date	Т		Amount of	At 1/31/11 Amount of	2012 Pro Forma	2012 Amount of	2013 Pro Forma	2013 Amount of	12Months 3/31/2013 Amount of
Inv PDF Ref	From	То	Policy Mths		Current Policy	Annual Policy	Percent Inc	Annual Policy	Percent Inc	Annual Policy	Annual Policy
1	05/01/10	04/30/11	12.0	Crime	\$629	\$629		\$639		\$649	\$641
2	05/01/10	04/30/11	12.0	Directors and Officers	8,072	8,072		8,200		8,330	8,233
3	05/01/10	04/30/11	12.0	Employment Practices	2,138	2,138		2,172		2,207	2,181
4	05/01/10	04/30/11	12.0	Fiduciary	3,320	3,320		3,372		3,426	3,386
5	04/01/08	03/31/11	36.0	Travel	282	94		95		97	95
8	02/22/10	02/21/11	12.0	Environmental Impairment	17,888	17,888		18,173		18,462	18,246
10	01/01/11	12/31/11	12.0	Auto Liability	114,521	114,521		116,342		118,192	116,805
10	01/01/11	12/31/11	12.0	General Liability	338,635	338,635		344,019		349,489	345,386
10	01/01/11	12/31/11	12.0	Workmens Compensation	303,398	303,398		308,222		313,123	309,448
10	01/01/11	12/31/11	12.0	Consult Fee (AL,GL,WC)	4,973	4,973		5,053		5,133	5,073
11	01/01/11	12/31/11	12.0	Excess Liab#1	50,093	50,093		50,889		51,698	51,092
12	01/01/11	12/31/11	12.0	Excess Liab#2	11,209	11,209		11,387		11,568	11,432
13	01/01/11	12/31/11	12.0	Excess Liab#3	8,169	8,169		8,299		8,431	8,332
14	01/01/11	12/31/11	12.0	Property	42,811	42,811		43,491		44,183	43,664
20	01/01/11	12/31/11	12.0	Cyper Crime#1	4,180	4,180		4,247		4,315	4,264
23	01/01/11	12/31/11	12.0	CNA Collateral Surety	672	672		683		694	686
25	04/23/10	04/22/11	12.0	D&O Consultg Fee	405	405		412		419	414
				-	\$911,479	\$911,236	-	\$925,695		\$940,416	\$929,378
	С	k Ttl		-	\$911,479		Inflation 1.59%		Inflation 1.59%		

Long Island American Water	Exhibit 12
Insurance Other Than Group	Tab 17

Retrospective Adjustments

2006	(\$133,795) paid in 2007
2007	(17,064.89) paid in 2008
2008	-
2009	(39,798.24) paid in 2009
2010	(192,568.50) paid in 2010
2006 - 2010 average	(\$76,645)

Long Island American Water 2011 RATE CASE

Uncollectible Expense

	Account 570100	Account 143000	Account 143000	
	Uncollectible	Reserve Balance	Reserve Balance	Net
Year	Expense	Beginning of Yr	End of Yr	Write-Offs
2006	\$235,349	(\$593,256)	(\$513,500)	\$315,106
2007	371,052	(513,500)	(440,849)	443,703
2008	53,267	(440,849)	(275,213)	218,903
2009	106,061	(275,213)	(122,406)	258,868
2010	273,802	(122,406)	(227,221)	168,988
	Net	Billed	Percent of	
Year	Write-Offs	Water Revenues	Billings	
2006	\$315,106	\$42,044,549	0.75%	
2007	443,703	41,712,368	1.06%	
2008	218,903	47,442,605	0.46%	
2009	258,868	43,943,508	0.59%	
2010	168,988	48,481,220	0.35%	
	\$1,405,567	\$223,624,250	0.63%	

Long Island American Water	
2011 Rate Case	
Rate Case Expense	

2011 Rate Case Estimate

	Pro Forma Rate
	Case Expenses
Legal	\$230,000
Consultant - Cost of Capital	45,000
Revenue Requirement	200,000
Service Company Study	40,000
Miscellaneous	35,000
Litigation Contingency	150,000
Total	700,000
	100,000
Amortization Period (Months)	36
Per Month	19,444.44
Annual	\$233,333
2007 Rate Case Charges Actuals (Settled) Amortization Period 04/01/08 - 03/31/11	
	Rate
	Case Expenses
Total	\$360,000
Amortization Period (Months)	36
Per Month	10,000
Annual	\$120,000

<u>Components of Rent Expense:</u>	Actual 2010	Adjustments		Increase	Forecast 2011	Increase	Forecast 2012	Increase	Forecast 12 Months 3/31/2013	Forecast 2013
LI Railroad Easement	\$1,816	\$190	c, d	\$32	\$2,038	\$32	\$2,070	\$33	\$2,078	2,103
Copiers, Fax	12,411	(1,060)	a, d	180	11,530	183	11,713	186	11,760	11,899
Computer Maintenance	3,576	(692)	b, e	46	2,930	47	2,977	47	2,988	3,024
Total	\$17,803	(\$1,563)		\$258	\$16,498	\$262	\$16,760	\$266	\$16,826	\$17,026

Long Island American Water

Rents

a. Adjust for billing timing differences to reflect true 12 month rental costs, (-\$107.54x8)

b. Annualize expense to account for 12 months maintenance expense

c. Eliminate due to double payment 2009 & 2010 in same year, -\$10

d. Adjust for misclassified expense from A/C 541400 -\$200 to A/C 541000 +200

e. Adjust misc entry -\$19

Long Island American Water Leased Vehicle, Fuel and Maintenance Exhibit 12 Tab 21

	2010	Adjustment	2011	Adjustment	2012	Adjustment	12 mo ended 3/31/2013
Leased Vehicle	\$297,047	(\$5,832)	\$291,215	(\$24,339)	\$266,876	(\$8,960)	\$257,916
Capital (1)	(94,101)	94,101	0		0		0
Registration	6,378		6,378		6,378		6,378
Fuel	171,328	62,209	233,537	84,797	318,334	28,897	347,231
Maintenance (2)	65,272	1,038	66,310	1,054	67,364	268	67,632
Mileage Reimbursement	1,848	29	1,877	30	1,907	8	1,915
Total	\$447,772	\$151,545	\$599,317	\$61,542	\$660,859	\$20,213	\$681,072

Note (1): Capitalization of leased vehicles will be accounted for on Exhibit 9, Page 31.

(2): Maintenance has been increased by inflation per Exhibit 9, Page 17.

•	nse Detail												1
1 - 2013										Approximat 12 Mos	te 12 Mo Lease A 12 Mos	mounts 12 Mos	
odel						Months		Residual Due at Lease	Jan 2011	12 1005	12 10105	12 19105	
ear Make Name	VIN Model	Model Name	VIN	Cap Cost	Book Value		Lease End Date	End Date	Lease Amount	Dec-11	Dec-12	Mar-13	Comment
004 CHEVROLET	CAVALIER	CAVALIER	1G1JC52F347238280	\$12,366	S0	87	12/22/2008	\$0	\$9	\$105	\$105		Lease extended through Dec 2013
04 CHEVROLET	CAVALIER	CAVALIER	1G1JC52F447235839	12,366	-	87	12/22/2008	-	9	105	105		Lease extended through Dec 2013
005 CHEVROLET	MALIBU	MALIBU	1G1ZS52895F256006	16,801	-	73	03/13/2010	-	11	132	132		Lease extended through Mar 2013
005 CHEVROLET	MALIBU	MALIBU	1G1ZS52805F255195	16,809	-	72	04/13/2010	-	11	132	132	132	Lease extended through Apr 2013
005 CHEVROLET	SILVERADO	2500 4X4 REG CAB	1GCHK24U05E267817	4,154	1,385	8	07/02/2011	-	394	2,761	-	-	Purchase replacement in Jul 2011
07 FORD	F450	F46 F-450 CHASSI	1FDXF46P87EA01883	67,727	29,623	54	09/28/2011	25,397	849	10,182	10,182		Extend current lease to Sep 2013
07 CHEVROLET	EXPRESS	CG33405 EXPRESS	1GCHG35U971122341	30,155	7,962	53	10/19/2011	5,036	485	5,821	5,821		Extend current lease to Oct 2013
07 CHEVROLET	MALIBU	MALIBU LS W/2 1ZS69	1G1ZS58N67F191633	15,669	2,087	52	11/29/2011	-	298	3,285	110		Lease expiry in 2011 extend until replacement purchase in Nov 2012
07 INTERNATIO		4300 4300.	1HTMMAAM07H462330	96,053	45,015	51	12/29/2011	36,020	1,207	14,482	14,482		Extend current lease to Dec 2013
04 CASE		580SM BACKHOE	JJG0376959	24,432	6,785	26	01/07/2012	-	781	9,374	781		Purchase replacement in 2012
04 CASE	580SM BACKHOE		JJG0377115	24,432	8,143	24	03/03/2012	-	783	9,399	2,350		Purchase replacement in 2012
07 CHEVROLET	COBALT	COBALT LT 1AL69	1G1AL55F877221491	15,119	3,526	46	06/11/2012	-	290	3,476	1,738		Purchase replacement in Jun 2012
07 GO-FOR-DIG		6L BACKHOE	0907523	20,513	6,493	41	11/12/2012	-	399	4,786	4,407		Lease expiry in 2012 extend until replacement purchase in Nov 2016
DODGE	RAM PICKUP	DR1L62 RAM 1500	1D7HA16K48J138604	20,386	9,063	40	11/20/2012	3,404	334	4,013	4,013		extend current lease to Nov 2015
08 DODGE	RAM PICKUP	DR1L62 RAM 1500	1D7HA16K88J138606	20,386	9,063	40 40	11/20/2012	3,404	334 334	4,013	4,013		extend current lease to Nov 2013
08 DODGE 08 DODGE	RAM PICKUP	DR1L62 RAM 1500	1D7HA16KX8J138607	20,386	9,063 8,225	40 40	11/20/2012	3,404 3,090	334 304	4,013 3.645	4,013		extend current lease to Nov 2015
	RAM PICKUP	DR1L62 RAM 1500	1D7HA16K18J138608	18,501	8,225		11/20/2012	3,090	304 339	3,645	3,342		Purchase replacement in 2012
08 DODGE 08 DODGE	RAM PICKUP	DH2L62 RAM 2500	3D7KR26D68G148929	20,693	9,199	40 40	11/20/2012	3,456	339	4,073	3,734 4.087		Purchase replacement in 2012
	RAM PICKUP	DH2L62 RAM 2500	3D7KR26D28G148930	20,764	9,231	40 40	11/20/2012	3,468	341	4,087	4,087		extend current lease to Nov 2015
	RAM PICKUP	DR1L62 RAM 1500	1D7HA16K68J138605	20,364 20,386	9,053	40 40	12/05/2012	3,401 3,401	334	4,009	4,009		extend current lease to Dec 2015
08 DODGE 08 DODGE	RAM PICKUP	DR1L62 RAM 1500	1D7HA16K08J138602	20,386	9,063	40 40	12/07/2012 12/07/2012	3,404	334	4,013	4,013		extend current lease to Dec 2015
	RAM PICKUP RAM PICKUP	DR1L62 RAM 1500 DR1L62 RAM 1500	1D7HA16K28J138603 1D7HA16K38J138609	20,386	9,063	40 40	12/07/2012	3,404 2.919	334 287	4,013	4,013		extend current lease to Dec 2015 Purchase replacement in 2012
D8 DODGE D8 DODGE	RAM PICKUP	DR1162 RAM 1500	1D7HA16K38J138609 1D7HA16KX8J138610	20.364	9.053	40 40	12/07/2012	2,919	334	4.009	3,446		
08 DODGE	RAM PICKUP	DR1162 RAM 1500	1D7HA16KX8J138610 1D7HA16K88J141618	20,364	9,053	40 40	12/13/2012	3,401 3,401	334	4,009	4,009		Purchase replacement in Dec 2012 extend current lease to Dec 2013
DS GMC	C6C042	6500 MAINTENANCE	1GDJ6C1C65F517560	26,078	18.109	11	03/31/2012	5,401	861	10.333	10.333		Lease expiry in 2013 extend until replacement purchase in April 2014
DS DODGE	CALIBER	CALIBER SE PMDL49	1B3HB28BX8D689923	15,512	6.203	36	04/02/2013	-	301	3.613	3.613		Lease expiry in 2013 extend until replacement purchase in April 2014
08 DODGE	CALIBER	CALIBER SE PMDL49	1B3HB28B98D685541	15,512	6,203	36	04/02/2013	-	301	3,615	3,645		Lease expiry in 2013 extend until purchase in Apr 2015
DS GMC	C6C042	6500 MAINTENANCE	1GDJ6C1C15F517708	26.083	18.837	10	05/03/2013	-	863	10.353	10.353		Lease expiry in 2013 extend until purchase in Apr 2015 Lease expiry in 2013 extend until replacement purchase in June 2014
09 INTERNATIO		4300M7 4300M7	1HTMYSKM29H076200	96,360	64,233	32	07/28/2013	36,135	1,240	14,876	14,876		extend current lease to Jul 2014
DODGE	RAM PICKUP	DR1L62 RAM 1500	1D7HA16K68J201296	28,203	16,454	30	09/16/2013	4,710	431	5,168	5,168		Buy Out in 2013
09 INTERNATIO		4300 4300.	1HTMMAAM29H099659	92,488	63,580	30	10/06/2013	34,683	1,193	14,315	14,315		extend current lease to Oct 2015
9 INTERNATIO		4300 4300.	1HTMMAAM09H099725	92,488	63,580	30	10/06/2013	34,683	1,193	14,315	14,315		extend current lease to Oct 2015
9 CHEVROLET	MALIBU	MALIBU LS W/1 1ZG69	1G1ZG57B994173294	18,056	9,026	30	10/14/2013	54,005	325	3,899	3,899		Lease expiry in 2013 extend until replacement purchase in Oct 2016
09 INTERNATIO		4300 4300.	1HTMMAAM59H099932	77,302	53,140	30	10/15/2013	28,988	998	11,970	11,970		extend current lease to Oct 2014
05 GMC	C7C042	C7C042 C7500	1GDJ7C1C25F522817	20,915	19,172	3	12/02/2013	20,500	702	8,427	8,427		Purchase replacement in Dec 2013
05 GMC	C7C042	C7C042 C7500	1GDJ7C1C75F522912	20,840	19,103	3	12/02/2013	-	700	8,397	8,397		Lease expiry in 2013 extend until replacement purchase in Dec 2014
10 CHEVROLET	COLORADO	CS15403 COLORADO	1GCCSBDE4A8117964	18,434	14,132	14	01/19/2015	-	346	4,152	4,152		Lease expiry in 2015 extend until replacement purchase in Dec 2011
10 DODGE	NITRO	KA5L74 NITRO	1D4PU2GKXAW133274	21,473	16,462	14	01/19/2015	-	403	4,832	4,832		Lease expiry in 2015 extend until replacement purchase in Oct 2016
10 DODGE	NITRO	KA5L74 NITRO	1D4PU2GK3AW133276	21,473	16,462	14	01/19/2015	-	403	4,832	4,832		Lease expiry in 2015 extend until replacement purchase in Oct 2016
11 FREIGHTLINE		SPRINTER 3500	11347	56,600		60	01/20/2015	-	403	4,832	4,832		Added in Dec 2010-extend from 2015 to planned replacement in Jan 2016
10 DODGE	NITRO	KA5L74 NITRO	1D4PU2GK6AW133272	21,473	16,462	14	01/20/2015	-	403	4,832	4,832		Purchase replacement in Jan 2015
10 DODGE	NITRO	KA5L74 NITRO	1D4PU2GK8AW133273	21,473	16,462	14	01/20/2015	-	403	4,832	4.832		Lease expiry in 2015 extend until replacement purchase in Oct 2016
10 DODGE	NITRO	KA5L74 NITRO	1D4PU2GK1AW133275	21,473	16,462	14	01/20/2015	-	403	4,832	4.832		Lease expiry in 2015 extend until replacement purchase in Oct 2016
10 CHEVROLET	COLORADO	CS15403 COLORADO	1GCCSBDEXA8117788	20,264	15,535	14	01/26/2015	-	380	4,561	4,561		Lease expiry in 2015 extend until replacement purchase in Jan 2016
10 CHEVROLET	COLORADO	CS15403 COLORADO	1GCCSBDE8A8118034	21,659	16,604	14	01/26/2015	-	406	4,873	4,873		Lease expiry in 2015 extend until replacement purchase in Oct 2016
10 CHEVROLET	SILVERADO	CC10903 SILVERADO 15	1GCPCPEX7AZ131198	21,640	16,590	14	01/27/2015	-	406	4,869	4,869		Lease expiry in 2015 extend until replacement purchase in Jan 2016
10 CHEVROLET	SILVERADO	CK20903 SILVERADO 25	1GC3KVBG3AF118508	29,877	22,904	14	01/27/2015	-	559	6,710	6,710		Lease expiry in 2015 extend until replacement purchase in Jan 2016
10 CHEVROLET		CS15403 COLORADO	1GCCSBDE7A8118378	20,183	15,472	14	02/02/2015	-	379	4,543	4,543		Lease expiry in 2015 extend until replacement purchase in Feb 2016
010 CHEVROLET		CK20903 SILVERADO 25	1GC3KVBG8AF120755	32,179	24,669	14	02/02/2015	-	602	7,224	7,224		Purchase replacement in 2015
009 GO-FOR-DIG		6L BACKHOE	1009607	21,740	16,607	17	10/22/2015	-	383	4,596	4,596		Lease expiry in 2015 extend until replacement purchase in Oct 2016
									\$24,456	\$291.215	\$266,876	\$257,916	

	Weekly New York Regular All Formulations Retail Gasoline Prices
Date	(Dollars per Gallon)
Jan 04, 2010	2.846
Jan 11, 2010	2.904
Jan 18, 2010	2.917
Jan 25, 2010	2.909
Feb 01, 2010	2.892
Feb 08, 2010	2.877
Feb 15, 2010	2.844
Feb 22, 2010	2.843
Mar 01, 2010	2.856
Mar 08, 2010	2.877
Mar 15, 2010	2.901
Mar 22, 2010	2.905
Mar 29, 2010	2.899
Apr 05, 2010	2.935
Apr 12, 2010	2.951
Apr 19, 2010	2.963
Apr 26, 2010	2.985
May 03, 2010	3.036
May 10, 2010	3.050
May 17, 2010	3.033
May 24, 2010	2.978
May 31, 2010	2.936
Jun 07, 2010	2.902
Jun 14, 2010	2.871
Jun 21, 2010	2.889
Jun 28, 2010	2.893
Jul 05, 2010	2.873
Jul 12, 2010	2.868
Jul 19, 2010	2.853
Jul 26, 2010	2.865
Aug 02, 2010	2.876
Aug 09, 2010	2.861
Aug 16, 2010	2.847
Aug 23, 2010	2.820
Aug 30, 2010	2.791
Sep 06, 2010	2.766
Sep 13, 2010	2.776
Sep 20, 2010	2.762
Sep 27, 2010	2.766
Oct 04, 2010	2.835
Oct 11, 2010	2.938
Oct 18, 2010	2.989
Oct 25, 2010	2.993
Nov 01, 2010	2.987
Nov 08, 2010	3.004
Nov 15, 2010	3.079
Nov 22, 2010	3.127
Nov 29, 2010	3.142
Dec 06, 2010	3.196
Dec 13, 2010	3.243
Dec 20, 2010	3.252
Dec 27, 2010	3.278
Avg Price of 2010	2.936
Apr 18, 2011	4.002
Cost Inc	1.066
% Increase	36.31%
-	30.31/0

http://www.eia.doe.gov/oil_gas/petroleum/data_publications/wrgp/mogas_history.html

						2008						
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Net Income Before Adjustment Adj.for Property Tax Refund	(351)	(264)	(212)	854	884	197	1,125	1,278	744	125	(414)	(53) (287)
Adjusted Net Income	(351)	(264)	(212)	854	884	197	1,125	1,278	744	125	(414)	(340)
Cummulative Net Income 12 Months												3,626
Common Equity Average Common Equity over 12 Months	36,132	35,867	35,655	36,509	37,400	37,602	38,730	40,009	40,130	40,256	39,842	37,430 37,964
Average ROE over 12 Months						2009						9.55%
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Net Income Before Adjustment	(569)	(267)	90	352	1,172	1,201	1,232	1,467	634	346	(356)	(292)
Adj for Property Tax & MTBE Refund	. ,	. ,		(277)	(4)		(115)				. ,	(8)
Adjusted Net Income	(569)	(267)	90	75	1,168	1,201	1,117	1,467	634	346	(356)	(300)
Cummulative Net Income 12 Months	3,408	3,405	3,707	2,928	3,212	4,216	4,208	4,397	4,287	4,508	4,566	4,606
Common Equity	36,862	36,599	36,691	37,045	38,220	39,423	40,657	42,126	41,537	41,884	41,530	43,741
Average Common Equity over 12 Months	38,024	38,085	38,172	38,216	38,285	38,436	38,597	38,773	38,891	39,026	39,167	39,693
Average ROE over 12 Months	8.96%	8.94%	9.71%	7.66%	8.39%	10.97%	10.90%	11.34%	11.02%	11.55%	11.66%	11.60%
						2010				. .		_
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Net Income Before Adjustment Adj.for Property Tax Refund	(353)	(281)	69	(32)	1,192	1,323	1,208	1,600	379	243	(385)	(269)
Adjusted Net Income	(353)	(281)	69	(32)	1,192	1,323	1,208	1,600	379	243	(385)	(269)
Cummulative Net Income 12 Months	4,822	4,808	4,787	4,680	4,704	4,826	4,917	5,050	4,795	4,692	4,663	4,694
Common Equity	43,389	43,111	43,183	43,153	44,347	45,673	46,883	48,485	47,660	47,905	47,522	46,864
Average Common Equity over 12 Months	40,237	40,780	41,321	41,830	42,340	42,861	43,380	43,910	44,420	44,922	45,421	45,681
Average ROE over 12 Months	11.98%	11.79%	11.59%	11.19%	11.11%	11.26%	11.33%	11.50%	10.79%	10.44%	10.27%	10.28%
	lon	Feb	Mar	Apr	May	2011	Jul	Aug	Sep	Oct	Nov	Dee
Net Income Before Adjustment	Jan (312)	(391)	120	Apr	iviay	Jun	Jui	Aug	Sep			Dec
Adj.for Property Tax Refund	(312)	(551)	(55)	-	-	-	-	-	-	-	-	_
Adjusted Net Income	(312)	(391)	65	-	-	-	-	-	-	-	-	-
Cummulative Net Income 12 Months	4,735	4,625	4,621	4,653	3,461	2,138	930	(670)	(1,049)	(1,292)	(907)	(638)
Common Equity	46,554	46,165	46,288									
Average Common Equity over 12 Months	45,945	46,200	46,458									
Average ROE over 12 Months	10.31%	10.01%	9.95%									
Average ROE over 36 Months		=	10.41%									

Long Island American Water Customer Outreach and Education Plan

Exhibit 12 Tab 23

Description	Actual 2010	Forecast 2011	Forecast 2012	Forecast 2013	Forecast 12 Months 3/31/2013
Customer Outreach & Education Plan Costs	\$63,885	\$64,901	\$65,933	\$66,981	\$68,046
Chamber of Commerce	0	10,000	10,159	10,321	10,485
Water Bottle Distribution	5,906	6,000	6,095	6,192	6,290
Pro Forma Expense	\$69,791	\$80,901	\$82,187	\$83,494	\$84,821
Actual Test Year Expense		69,791	80,901	82,187	83,494
Pro Forma Adjustment		\$11,110	\$1,286	\$1,307	\$1,327

Inflation index factor 1.59%

Long Island American Water Postage

2010 Actual 2010 Rates New Rates (April 2011)	Rate	5-DIGIT \$0.3350 \$0.3400	3-DIGIT \$0.3570 \$0.3650	AADC \$0.3600 \$0.3680	MIXED AADC \$0.3820 \$0.3900	SINGLE \$0.4400 \$0.4500	TOTAL LARGE METER BILLS	TOTAL LARGE METER AMOUNT
Jan-10 Feb-10 Mar-10 Apr-10 Jun-10 Jul-10 Aug-10 Sep-10 Oct-10 Nov-10 Dec-10 Bills	Old Old Old	59,442 69,247 78,221 68,627 67,982 70,728 70,927 74,041 74,240 73,186 68,443 <u>75,189</u> 850,273	3,910 3,153 4,211 3,181 2,435 4,033 4,604 4,374 4,711 4,417 3,719 <u>3,979</u> 46,727	11 8 348 184 7 366 190 9 9 9 192 193 <u>15</u> 1,532	4,421 4,910 6,034 5,522 4,971 5,194 5,767 4,861 4,583 5,352 4,477 <u>5,581</u> 61,673	254 300 332 425 279 295 327 809 314 326 999 <u>320</u> 4,980	68,038 77,618 89,146 77,939 75,674 80,616 81,815 84,094 83,857 83,473 77,831 <u>85,084</u> 965,185	
Total Actual Test Year Large Meter Total Actual Test Year Small Meter Total Actual Test Year Expense	-	\$284,841	\$16,682	\$552	\$23,559	\$2,191	\$18	\$327,825 \$18 \$327,843
Projected Rates 2011					MIXED		TOTAL LARGE	TOTAL LARGE
New Rates (April 2011)	Rate	5-DIGIT \$0.3400	3-DIGIT \$0.3650	AADC \$0.3680	AADC \$0.3900	SINGLE \$0.4500	METER BILLS	METER AMOUNT
Jan-11 Feb-11 Mar-11 Apr-11	Old Old Old	59,442 69,247 78,221	3,910 3,153 4,211	11 8	4,421 4,910	254 300	68,038 77,618	
May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Bills	New New New New New New	68,627 67,982 70,728 70,927 74,041 74,240 73,186 68,443 75,189 850,273	3,181 2,435 4,033 4,604 4,374 4,711 4,417 3,719 3,979 46,727	348 184 7 366 190 9 9 192 193 15 1,532	6,034 5,522 4,971 5,194 5,767 4,861 4,583 5,352 4,477 5,581 61,673	332 425 279 295 327 809 314 326 999 320 4,980	89,146 77,939 75,674 80,616 81,815 84,094 83,857 83,473 77,831 <u>85,084</u> 965,185	
Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Bills Total Pro Forma Large Meter Postage Total Pro Forma Small Meter Postage	New New New New New New	68,627 67,982 70,728 70,927 74,041 74,240 73,186 68,443 75,189	3,181 2,435 4,033 4,604 4,374 4,711 4,417 3,719 3,979	184 7 366 190 9 9 192 193 15	5,522 4,971 5,194 5,767 4,861 4,583 5,352 4,477 5,581	425 279 295 327 809 314 326 999 320	89,146 77,939 75,674 80,616 81,815 84,094 83,857 83,473 77,831 85,084	\$331,746 \$18 \$331 764
Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Bills Total Pro Forma Large Meter Postage	New New New New New New	68,627 67,982 70,728 70,927 74,041 74,240 73,186 68,443 75,189 850,273	3,181 2,435 4,033 4,604 4,374 4,711 4,417 3,719 3,979 46,727	184 7 366 190 9 9 192 193 15 1,532	5,522 4,971 5,194 5,767 4,861 4,583 5,352 4,477 5,581 61,673	425 279 295 327 809 314 326 999 320 4,980	89,146 77,939 75,674 80,616 81,815 84,094 83,857 83,473 77,831 <u>85,084</u> 965,185	

Long Island American Water Postage

Projected Rates 2012 New Rates (April 2011)	Rate	5-DIGIT \$0.3400	3-DIGIT \$0.3650	AADC \$0.3680	MIXED AADC \$0.3900	SINGLE \$0.4500	TOTAL LARGE METER BILLS	TOTAL LARGE METER AMOUNT
Jan-12 Feb-12 Mar-12 Apr-12 May-12 Jun-12 Jul-12 Aug-12 Sep-12 Oct-12 Nov-12 Dec-12	New New New New New New New New New	59,442 69,247 78,221 68,627 67,982 70,728 70,927 74,041 74,240 73,186 68,443 75,189	3,910 3,153 4,211 3,181 2,435 4,033 4,604 4,374 4,711 4,417 3,719 3,979	11 8 348 184 7 366 190 9 9 9 192 193 15	4,421 4,910 6,034 5,522 4,971 5,194 5,767 4,861 4,583 5,352 4,477 5,581	254 300 332 425 279 295 327 809 314 326 999 320	68,038 77,618 89,146 77,939 75,674 80,616 81,815 84,094 83,857 83,473 77,831 <u>85,084</u>	
Bills Total Pro Forma Large Meter Postage Total Pro Forma Small Meter Postage Total Forecast	=	850,273 \$289,093	46,727 \$17,055	1,532 \$564	61,673 \$24,052	4,980 \$2,241	965,185 \$18	\$333,005 \$18 \$333,023
Increase	_	\$1,035	\$90	\$3	\$122	\$9	\$0	\$1,259

Projected Rates 12 mos ending Mar-2013 New Rates (April 2011)	Rate	5-DIGIT \$0.3400	3-DIGIT \$0.3650	AADC \$0.3680	MIXED AADC \$0.3900	SINGLE \$0.4500	TOTAL LARGE METER BILLS	TOTAL LARGE METER AMOUNT
Apr-12	New	68,627	3,181	184	5,522	425	77,939	\$ 26,488
May-12		67,982	2,435	7	4,971	279	75,674	\$ 25,667
Jun-12		70,728	4,033	366	5,194	295	80,616	\$ 27,379
Jul-12		70,927	4,604	190	5,767	327	81,815	\$ 27,819
Aug-12	New	74,041	4,374	9	4,861	809	84,094	\$ 28,581
Sep-12		74,240	4,711	9	4,583	314	83,857	\$ 28,444
Oct-12	New	73,186	4,417	192	5,352	326	83,473	\$ 28,351
Nov-12	New	68,443	3,719	193	4,477	999	77,831	\$ 26,475
Dec-12	New	75,189	3,979	15	5,581	320	85,084	\$ 28,887
Jan-13	New	59,442	3,910	11	4,421	254	68,038	\$ 23,113
Feb-13	New	69,247	3,153	8	4,910	300	77,618	\$ 26,334
Mar-13	New	78,221	4,211	348	6,034	332	89,146	\$ 30,284
Bills		850,273	46,727	1,532	61,673	4,980	965,185	327,825
Total Pro Forma Large Meter Postage	_	\$289,093	\$17,055	\$564	\$24,052	\$2,241		\$333,005
Total Pro Forma Small Meter Postage	-						\$18	\$18
Total Forecast								\$333,023
Increase	=	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	Exhibit 12 Tab 25								
Components of PWC Audit fees:	Actual 2010	Increase	Forecast 2011	Increase	Forecast 2012	Increase	Forecast 2013	Increase	Forecast 12 Months 3/31/2013
Contr Svc-Audit Fees	\$59,352	\$944	\$59,352	\$944	\$60,296	\$959	\$61,254	\$974	\$61,498
Total	\$59,352	\$944	\$59,352	\$944	\$60,296	\$959	\$61,254	\$974	\$61,498

Long Island American Water

Exhibit 12 Tab 26

Amortization of Actuarial Studies

Total Cost	\$289,333
Amortization Period (in Years)	3
Expense per year over three years	\$96,444

Long Island American Water

Plant Balances w/Adds and Rets. 2010 to 2013

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3120 943 TD Mains 6in & Grr (L) 42,882,734 4,713,869 70,022 47,286,080 6,47,018 142,600 53,730,598 55,851,30 82,500 59,602,228 1,522,67 2,036,993 0 0 2,036,993 0 0 2,036,993 0 0 2,036,993 0 0 2,036,993 0 2,036,993 0 0 4,784,413 0 0 4,784,413 0 0 4,784,413 0 0 6,767,352 489,000 0 147,989 0 0 147,989 0 0 147,989 0 0 147,989 0 0 147,989 0 0 147,989 0 0 147,989						763		0	0		0	0		0	0	
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333000 345 Services 30,494,870 2,221,276 5,581 32,720,565 1,545,392 20,000 34,245,957 1,560,070 20,000 36,786,027 441,288 50,000 36,222,285 334100 346 Meters Other 11,112,540 34,031 (25,204) 11,171,776 820,646 10,000 11,982,422 727,500 25,000 12,684,922 196,250 8,750 12,872,422 334200 347 Meter Installations 4,768,541 15,865 14 4,764,413 0 0 4,784,413 0 0 7,753,32 430,00 7,874,813 14,739 0 0 14,7989 0 0 147,989 0 0 147,989 0 0 147,989 0 0 147,989 0 0 147,989 0 0 131,41 400 291,775 0 5,611 236,614 13,41 400 291,717 15,000 147,989 0 0 147,989 0 0 147,989 0 0 149,563 141,00 291 15,611 236,616												- ,			- ,	
334100 346 Meters 0 <					2.231.276	5,581		1.545.392	20.000		1.560.070			441.268	5.000	
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335000 348 Hydrants 6,220,118 558,534 11,300 6,76,352 489,000 5,000 7,251,352 543,000 5,000 7,789,352 114,500 1,250 7,902,602 339600 349 Other PE CPS (0) 147,989 0 0 147,989 0 0 147,989 0 0 147,989 0 0 317,77 3,750 100 317,427 340200 391 Comp & Periph Equipment 338,545 33,767 12,4866 247,447 45,000 2,097,447 125,000 15,000 397,447 0 126,635 0 0 126,635 0 0 126,635 0 0 126,635 0 0 126,635 0 0 66,765 0 0 66,765 0 0 66,765 0 0 205,749,64 130,000 0 126,635 0 0 265,752 469,0759 34100 392 Trans Equip Autors 153,753 0 132,975 13,778 85,000 0 66,765 0 0 0 200,000	334130	346	Meters Other	11,112,540	34,031	(25,204)	11,171,776	820,646	10,000	11,982,422	727,500	25,000	12,684,922	196,250	8,750	12,872,422
339600349Other P/E CPS(0)147,9890147,98900147,98900147,989340100391Office Furniture & Equip291,77505,611286,16413,414400299,17715,00045,000313,7773,750100317,427340200391Computer Software2,096,2412,603(101)2,098,94501,0002,097,9452,594,0641,0004,691,00902504,680,759340400391Data Handling Equipment126,63500126,63500126,63500166,7650066,7650066,7650066,7650066,7650066,76500262,922341300392Trans Equip L1 Duty Trks127,222032,30094,92269,0000163,92299,0000154,77800262,922341300392Trans Equip Havy Duty Trks000000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,000000200,01200200,01200200,012000200,01200<	334200	347	Meter Installations	4,768,541	15,885	14	4,784,413	0	0	4,784,413	0	0	4,784,413	0	0	4,784,413
339600349Other P/E CPS(0)147,9890147,98900147,98900147,989340100391Office Furniture & Equip291,77505,611286,16413,414400299,17715,00045,000313,7773,750100317,427340200391Computer Software2,096,2412,603(101)2,098,94501,0002,097,9452,594,0641,0004,691,00902504,680,759340400391Data Handling Equipment126,63500126,63500126,63500166,7650066,7650066,7650066,7650066,7650066,76500262,922341300392Trans Equip L1 Duty Trks127,222032,30094,92269,0000163,92299,0000154,77800262,922341300392Trans Equip Havy Duty Trks000000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,0000130,000000200,01200200,01200200,012000200,01200<	335000	348	Hydrants	6,220,118	558,534	11,300	6,767,352	489,000	5,000		543,000	5,000	7,789,352	114,500	1,250	7,902,602
341000 391 Office Furniture & Equip 291,77 0 5.611 286,164 13,414 400 291,77 15,000 400 313,777 3,750 100 317,427 340200 391 Comp & Periph Equipment 338,545 33,767 124,866 247,447 45,000 5,000 287,447 15,000 15,000 397,447 0 1,250 396,197 340200 391 Computer Software 2,096,241 2,603 (101) 2,098,945 0 0 126,635 0 0 126,635 0 0 126,635 0 0 126,635 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0		349	Other P/E CPS									0				
340300391Computer Software2,096,2412,603(101)2,098,94501,0002,097,9452,594,0641,0004,691,00902504,690,759340400391Data Handling Equipment126,63500126,63500126,63500126,63500126,63500126,63500126,6350066,7650066,7650066,7650066,7650066,7650066,76500262,92200262,9220262,9220262,9220262,9220262,92200154,77800154,77800154,77800154,77800130,0000130,0000130,0000130,0000200,000200,000200,000200,000200,000200,000200,000200,000200,000200,000200,0002	340100	391	Office Furniture & Equip	291,775	0	5,611	286,164	13,414	400	299,177	15,000	400	313,777	3,750	100	317,427
340400 391 Data Handling Equipment 126,635 0 0 126,635 0 0 126,635 0 0 126,635 0 0 126,635 0 0 126,635 0 0 126,635 0 0 126,635 0 0 126,635 0 0 126,635 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 262,922 0 0 262,922 0 0 262,922 0 0 130,000 0 130,000 0 130,000 0 130,000 0 130,000 0 130,000 0 0 20,010 34400 34200 3430 3450,533	340200	391	Comp & Periph Equipment	338,545	33,767	124,866	247,447	45,000	5,000	287,447	125,000	15,000	397,447	0	1,250	396,197
340500 391 Other Office Equipment 67,357 0 592 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 66,765 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 262,922 0 0 154,778 0 0 154,778 0 0 154,778 0 0 130,000 0 0 130,000 0 0 130,000 0 0 130,000 0 0 130,000 0 0 130,000 0 0 130,000 </td <td>340300</td> <td>391</td> <td>Computer Software</td> <td>2,096,241</td> <td>2,603</td> <td>(101)</td> <td>2,098,945</td> <td>0</td> <td>1,000</td> <td>2,097,945</td> <td>2,594,064</td> <td>1,000</td> <td>4,691,009</td> <td>0</td> <td>250</td> <td>4,690,759</td>	340300	391	Computer Software	2,096,241	2,603	(101)	2,098,945	0	1,000	2,097,945	2,594,064	1,000	4,691,009	0	250	4,690,759
341100 392 Trans Equip Lt Duty Trks 127,222 0 32,300 94,922 69,000 0 163,922 99,000 0 262,922 0 0 262,922 341300 392 Trans Equip Heavy Duty Trks 153,753 0 139,975 13,778 55,000 0 68,778 86,000 0 154,778 0 0 154,778 341200 392 Trans Equip Backhoes 0 0 0 0 130,000 0 130,000 0 130,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 200,000 0 203,12 0 0 203,12 0 0 203,12 0 0 742,989 343100 394 Tools,Shop,Garage Equip Oth 149,353 0 154,749 <td< td=""><td>340400</td><td>391</td><td>Data Handling Equipment</td><td>126,635</td><td>0</td><td>0</td><td>126,635</td><td>0</td><td>0</td><td>126,635</td><td>0</td><td>0</td><td>126,635</td><td>0</td><td>0</td><td>126,635</td></td<>	340400	391	Data Handling Equipment	126,635	0	0	126,635	0	0	126,635	0	0	126,635	0	0	126,635
341300 392 Trans Equip Autos 153,753 0 139,975 13,778 55,000 0 68,778 86,000 0 154,778 0 0 130,000 341200 392 Trans Equip Heavy Duty Trks 0 0 0 0 130,000 0 0 200,000 0 130,000 0 0 200,000 0 200,000 0 200,012 0 0 200,012	340500	391	Other Office Equipment	67,357	0	592	66,765	0	0	66,765	0	0	66,765	0	0	66,765
341200 392 Trans Equip Heavy Duty Trks 0 0 0 130,000 0 130,000 0 130,000 0 130,000 0 130,000 0 130,000 0 130,000 0 130,000 0 130,000 0 130,000 0 0 130,000 0 0 130,000 0 0 130,000 0 0 130,000 0 0 130,000 0 0 130,000 0 0 130,000 0 0 130,000 0 0 130,000 0 0 130,000 0 0 200,000 200,000 200,000 200,000 200,000 200,000	341100	392	Trans Equip Lt Duty Trks	127,222	0	32,300	94,922	69,000	0	163,922	99,000	0	262,922	0	0	262,922
341400 392 Trans Equip Backhoes 0 0 0 0 0 200,000 0 200,000 0 200,000 0 200,000 34200 393 Stores Equipment 15,524 4,929 141 20,312 0 0 20,312 0 0 20,312 0 0 20,312 0 0 20,312 0 0 20,312 0 0 20,312 0 0 20,312 0 0 20,312 0 0 20,312 0 0 20,312 0 0 20,312 0 0 20,312 0 0 742,989 343100 394 Tools,Shop,Garage Equip Oth 149,353 0 (3,749) 153,102 0 0 153,102 0 0 153,102 344000 395 Laboratory Equipment 68,903 0 0 68,903 0 0 68,903 0 0 68,903 0 0 68,903 0 0 11,650 0 0 11,650 0 0 16,716 0	341300	392	Trans Equip Autos	153,753	0	139,975	13,778	55,000	0	68,778	86,000	0	154,778	0	0	154,778
34200393Stores Equipment15,5244,92914120,3120020,3120020,3120020,31234300394Tools, Shop, Garage Equip428,33827,701(1,852)457,892124,8480582,740124,0000706,73936,2500742,989343100394Tools, Shop, Garage Equip Oth149,3530(3,749)153,10200153,10200153,10200153,102344000395Laboratory Equipment68,9030068,903068,9030068,903068,903068,903068,903068,903068,9030069,1300068,903068,903068,9030068,9030068,9030068,9030068,9030068,9030068,9030068,9030068,9030068,9030068,9030068,9030068,9030068,9030068,90300068,9030068,90300068,90300011,6500011,650011,65011,65011,65011,65011,65011,65011,65011,65011,65011,65011,65011,65011,6501	341200	392	Trans Equip Heavy Duty Trks	0	0	0	0	130,000	0	130,000	0	0	130,000	0	0	130,000
34300394Tools,Shop,Garage Equip428,33827,701(1,852)457,892124,8480582,740124,0000706,73936,2500742,989343100394Tools,Shop,Garage Equip Oth149,3530(3,749)153,10200153,10200153,10200153,10200153,10200153,10200153,10200153,10200153,10200168,90300161,90300161,90300161,90300161,90300161,903 <td>341400</td> <td>392</td> <td>Trans Equip Backhoes</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>200,000</td> <td>0</td> <td>200,000</td> <td>0</td> <td>0</td> <td>200,000</td>	341400	392	Trans Equip Backhoes	0	0	0	0	0	0	0	200,000	0	200,000	0	0	200,000
343100 394 Tools,Shop,Garage Equip Oth 149,353 0 (3,749) 153,102 0 0 168,903 0 0 68,903 0 0 69,130 0 0 69,130 0 0 16,50 0 0 11,650 0 0 11,650 0 0 11,650 0 0 167,716 0 0 167,716 0 0	342000	393	Stores Equipment	15,524	4,929	141	20,312	0	0	20,312	0	0	20,312	0	0	20,312
34400 395 Laboratory Equipment 68,903 0 68,903 0 68,903 0 68,903 0 68,903 0 68,903 0 68,903 0 68,903 0 0 68,903 0 0 68,903 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 11,650 0 0 11,650 0 0 11,650 0 0 11,650 307 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 12,179 <	343000	394	Tools,Shop,Garage Equip	428,338	27,701	(1,852)	457,892	124,848	0	582,740	124,000	0	706,739	36,250	0	742,989
345000 396 Power Operated Equipment 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 69,130 0 0 11,650 0 0 11,650 0 0 11,650 0 0 11,650 0 0 11,650 0 0 1167,716 0 0 167,716 0 0 167,716 0 0 112,179 0 0 112,179 0 0 <	343100	394	Tools,Shop,Garage Equip Oth	149,353	0	(3,749)	153,102	0	0	153,102	0	0	153,102	0	0	153,102
345100 396 Power Oper Equip Other 11,650 0 0 11,650 0 0 11,650 0 0 11,650 346100 397 Comm Equip Non-Telephone 165,618 2,098 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 12,179 0 0 12,179 0 0 12,179 0 0 142,179 0 0 54,412 0 0 54,412 0 0 54,412 0 0 54,412 0 0 188,361 0 0 188,361 0 0	344000			68,903	0	0	68,903	0	0	68,903	0	0	68,903	0	0	68,903
345100 396 Power Oper Equip Other 11,650 0 0 11,650 0 0 11,650 0 0 11,650 346100 397 Comm Equip Non-Telephone 165,618 2,098 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 167,716 0 0 12,179 0 0 12,179 0 0 12,179 0 0 142,179 0 0 54,412 0 0 54,412 0 0 54,412 0 0 54,412 0 0 188,361 0 0 188,361 0 0		396	Power Operated Equipment	69,130	0	0	69,130	0	0	69,130	0	0	69,130	0	0	69,130
346190 397 Remote Control & Instrument. 99,579 12,600 0 112,179 0 0 54,412 0 0 54,412 0 0 54,412 0 0 54,412 0 0 54,412 0 0 54,312 0 0 188,361 0 0 188,361 0 0 188,361 0 0 188,361 0	345100			11,650	0	0	11,650	0	0	11,650	0	0	11,650	0	0	11,650
346200 397 Comm Equip-Telephone 41,812 12,600 0 54,412 0 0 188,361 0 0 188,361 0 0 188,361 <td>346100</td> <td>397</td> <td>Comm Equip Non-Telephone</td> <td>165,618</td> <td>2,098</td> <td>0</td> <td>167,716</td> <td>0</td> <td>0</td> <td>167,716</td> <td>0</td> <td>0</td> <td>167,716</td> <td>0</td> <td>0</td> <td>167,716</td>	346100	397	Comm Equip Non-Telephone	165,618	2,098	0	167,716	0	0	167,716	0	0	167,716	0	0	167,716
347000 398 Misc Equipment 188,361 0 0 188,361 0 0 188,361 0 0 188,361 0 0 188,361 0 0 188,361	346190	397	Remote Control & Instrument.	99,579	12,600	0	112,179	0	0	112,179	0	0	112,179	0	0	112,179
					12,600	0		-	-		0	-			0	
\$155,850,309 \$8,401,355 \$466,069 \$163,785,595 \$22,153,325 \$435,500 \$185,503,420 \$13,449,764 \$197,500 \$198,755,684 \$2,671,675 \$88,125 \$201,339,234	347000	398	Misc Equipment		0	Ũ					0	0				
				\$155,850,309	\$8,401,355	\$466,069	\$163,785,595	\$22,153,325	\$435,500	\$185,503,420	\$13,449,764	\$197,500	\$198,755,684	\$2,671,675	\$88,125	\$201,339,234

Long Isla	and American Wate	r		-	Exhibit 12 Tab 28 Page 1 of 2
	2010	2011	2012	2013	3/31/2013
School tax	\$4,902,180	\$5,529,605	\$6,384,133	\$6,976,596	\$6,532,248
General Tax	4,585,423	4,649,214	5,729,006	6,253,033	5,860,013
Village Tax	1,334,654	1,525,097	1,895,346	2,206,031	1,973,017
	\$10,822,257	\$11,703,917	\$14,008,484	\$15,435,659	\$14,365,278

Page 2 of 2 Activity in 2011 Inv Yr 2009 Filed in 2010 Asm't/TFV Taxes/TFV **A** taxes pd fr pr yr Period Pmt Schedule Accrl/Amort Assessment (rcv'd Q4 10) Taxes Paid Taxes/Asm't School Taxes (roll 2011) 7/1/10-6/30/11 10/1/10 & 4/1/11 Accrue \$1,185,023 \$4,954,282 1.52% 6.36% 2.15% 418.07% General Taxes (roll 2011) 1,181,572 1.52% 5.97% 1.39% 393.48% 1/1/11-12/31/11 1/1/11 & 7/1/11 Amortize 4,649,214 Village Taxes (roll 2011) 6,425,999 1,649,320 8.25% 2.12% 6/1/11-5/31/12 Apr or June & Dec 2011 Amortize 22.06% 25.67% April 2011 -Spec Franchise Tax (roll 2010) March 2012 0.01% Dec 11' or Jan 12' Amortize 77,897,381 5,783 0.01% 19.74% \$86,689,975 Total \$11,258,600 4.33% 12.99% 29% Roll 2010 City & Town Economic Obsolescence Tentative Full Value (TFV) = 77.897.381 14% 14% UPIS & CWIP Cummulative Cost = 159,016,687 49% 7% Activity in 2012 Inv Yr 2010 Filed in 2011 Period Pmt Schedule Accrl/Amort Asm't/TFV Taxes/TFV **A** taxes pd fr pr yr Assessment (rcv'd Q4 11) Taxes Paid Taxes/Asm't School Taxes (roll 2012) 7/1/11-6/30/12 10/1/11 & 4/1/12 Accrue \$1,460,248 \$6,104,927 1.52% 6.36% 418.07% 5.97% 393.48% General Taxes (roll 2012) 1/1/12-12/31/12 1/1/12 & 7/1/12 Amortize 1.455.995 5.729.006 1.52% Village Taxes (roll 2012) 6/1/12-5/31/13 Apr or June & Dec 2012 Amortize 7,918,452 2,071,078 8.25% 2.16% 26.16% April 2012 -Spec Franchise Tax (roll 2011) March 2013 0.01% 0.01% Dec 12' or Jan 13' Amortize 95,989,239 7,127 Total \$106,823,934 \$13,912,138 13.02% Roll 2011 City & Town Economic Obsolescence 18% Tentative Full Value (TFV) = 95,989,239 14% 14% UPIS & CWIP Cummulative Cost = 174,047,704 55% 8% Activity in 2013 Inv Yr 2011 Filed in 2012 Period Pmt Schedule Accrl/Amort Assessment (rcv'd Q4 12) Taxes Paid Asm't/TFV Taxes/TFV A taxes pd fr pr yr Taxes/Asm't School Taxes (roll 2013) 7/1/12-6/30/13 10/1/12 & 4/1/13 Accrue \$1.593.815 \$6,663,339 1.52% 6.36% 418.07% General Taxes (roll 2013) 1/1/13-12/31/13 1/1/13 & 7/1/13 1,589,173 6,253,033 1.52% 5.97% 393.48% Amortize Village Taxes (roll 2013) 6/1/13-5/31/14 Apr or June & Dec 2013 Amortize 8,642,746 2,302,425 8.25% 2.20% 26.64% April 2013 -Spec Franchise Tax (roll 2012) March 2014 Dec 13' or Jan 14' Amortize 0.01% 0.01% 104,769,282 7,779 \$116,595,016 \$15,226,575 13.06% Total Roll 2012 City & Town Economic Obsolescence 18% Tentative Full Value (TFV) = 104,769,282 14% 14% UPIS & CWIP Cummulative Cost = 189,967,679 55% 8%

Long Island American Water

Long Island American Water **PSC** Assessment

NEW YORK STATE DEPARTMENT OF PUBLICE SERVICE DETAIL OF ASSESSMENT

· ·		Lon	g Island Water Corp.	
	Assessment Type /	Assessable	2011-2012	Biannual *
	Operation	Intrastate Revenue	Estimated Assessment	Estimated Assessment
TEMPOR.	ARY STATE ENERGY	& UTILITY SERVICE CONSERVATI	ON ASSESSMENT	
	Water	\$46,257,882	\$821,272.78	\$410,636.39
GENERAL	L Water	\$46,257,882	\$103,884.86	\$51,942.43
	T uto	# 10j#01j00#		
	•			
	. T	otals	\$925,157.64	\$462,578.82

*The biannual assessments are due by March 10, 2011 and September 10, 2011.

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Billing Calculation - Temporary State Energy and Utility Service Conservation Assessment Chapter 59 of the Laws of 2009 amends the Public Service Law §18-a establishing a new Temporary State Energy and Utility Service Conservation Assessment effective April 1, 2009 to March 31, 2014 (PSL §18-a (6)). It imposes a charge of 2% on gross intrastate operating revenues (including estimated ESCO revenues if applicable), for electric, gas and water utilities derived in the last preceding calendar year, minus the amount of the General Assessment for the Department of Public Service costs for the corresponding state fiscal year (PSL §18-a (1) and (2)). For the state fiscal year 2011-12, the Temporary State Assessment is calculated using revenues reported for the 2009 calendar year.

Billing Rate Calculation - General Assessment The General assessment rate is calculated by dividing the total estimated 2011-12 New York State utility regulatory costs defined by Section 18-a of the Public Service Law by total intrastate utility revenues from the 2009 calendar year. For this estimated assessment billing, utility regulatory costs of \$72,353,000 divided by the total reported intrastate revenues of \$32,217,366,571, yielded a General Assessment rate of 0.002245776352966. Intrastate revenues for each utility are multiplied by this rate to calculate the corresponding individual assessments.

\$103,884.86 \$46,257,882

0.22458%

Total Pro Forma Payroll Taxes

1/1/2011-12/31/2011	Basis	Rate	Pro Forma Amount
FICA	\$7,825,351	7.65%	\$598,639
FUTA	668,500	0.80%	5,348
SUTA	811,750	2.10%	17,047
Excess Medicare	279,995	1.45%	4,060
TOTAL		=	\$625,094

1/1/2012-12/31/2012	Basis	Rate	Pro Forma Amount
FICA	\$8,086,084	7.65%	\$618,585
FUTA	668,500	0.80%	5,348
SUTA	811,750	2.10%	17,047
Excess Medicare	310,826	1.45%	4,507
TOTAL		=	\$645,487

4/1/2012-3/31/2013	Basis	Rate	Pro Forma Amount
FICA	\$8,130,360	7.65%	\$621,973
FUTA	668,500	0.80%	5,348
SUTA	811,750	2.10%	17,047
Excess Medicare	318,767	1.45%	4,622
TOTAL		=	\$648,990

Long Island American Water UPIS Year 2010 Additions

30100 301 Operation 50	JDE	NY State	Deerstart		ŕ.,					2010						
332200 332 Frankles 0	Account 204020	Account 201	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
332200 310 Land & Lark Le Higher S. 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0</td></t<>																\$0
333300 320 Land & Lid Rights P C D O D O D O D O D O D O D <thd<< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td><td>_</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td>0</td></thd<<>				-			_		-		-		-		-	0
333500 340 Land L Ling fight AC 0<					•	-	-		•	-	-	÷	÷	-	-	0
330501 340 Land Turner (bits AG) 0 <t< td=""><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td>•</td><td>-</td><td>•</td><td>0</td></t<>				-	-	-	-	-	-	-		-	•	-	•	0
338 Land Land Rights AG 0					•	•		-	•	•	-	-	-	•		0
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334480 331 Struct & Imp AG 0				-	-	•	-	•		-	•	•	•	-	-	0
394600 390 Sturt & Imp AG 0 0 2012 394600 390 Sturt & Imp Offers 0			•	•		•	-	-	•	-		•	•	-		
304600 300 Sturt & Imp Offices 0 </td <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td>•</td> <td>*</td> <td></td> <td>0</td> <td></td> <td>•</td> <td>•</td> <td>-</td> <td></td> <td></td>				•			•	*		0		•	•	-		
304700 309 Sturet & Imp Store, Strong, Gar 0			•	•	-	1 -	*	-	0		-	•		-		•
307000 314 Wells Springs 0				-	•	-	•	•	•	+	+			-	-	0
302200 314 Wells Only (LI) 0					•	•			•	•	-	•	•	•	•	0
310000 323 Dever Generation Equipante 0				-		-	=	-	•	-	-	•	•	+	•	0
312000 322 Boier Plant Equiprimi 0				-	-	•	•		•	-	-			-	-	0
31200 325 Pump Equip Electric 0 0 2,200 0 0 5,355 0 0 0 6,536 0 100,162 122,395 311300 327 Pump Equip Hydralic 0<				-	-	-	•	•		-	+	-		-	•	4,838
313100 326 Pump Equip Diseries 0 0 2020 6,3,2,4 39,8,62 0 4,2,308 6,3,448 0 0,0 0 0 0,0				-	-		-	-	*	•		*	-			(16,690)
311400 327 Pump Equip Hydraulic 0				4	•		-	-		•	-			-		123,994
322100 332 WT Equip NormAddia 0<				•	-			-			-			-	-	
32110 332 WT Equip Purification (L) 0				•	•	-	*		-		-	-		+		17,203
322020 332 WT Equip Filter Media 0 <td< td=""><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>•</td><td>•</td><td>-</td><td>-</td><td>-</td><td>-</td><td>•</td><td>0</td></td<>				-		-	-	-	•	•	-	-	-	-	•	0
33000 342 Dist Reservoirs & Standpipe 0				-	-	-	-	•	•	•	-	-	-	•	-	0
332020 342 Diart Reservoire-Ground Level 0				•	•	•		•	•	•	•		•	•	•	0
331003 343 TD Mains Paving (L) (22,518) 0 0 0 139,411 (38,007) 143,607 58,412 172,424 (23,627) 0 (15,257) 21,210 (33,110) 331100 343 TD Mains Gin & Grtr (LI) 270,017 43,804 68,900 295,663 98,417 686,710 735,342 567,883 1,185,704 162,312 54,190 54,428 4,713,66 332000 344 Fire Mains 0 <td< td=""><td></td><td></td><td></td><td>•</td><td>-</td><td>+</td><td>+</td><td></td><td>•</td><td>-</td><td>-</td><td>•</td><td>+</td><td>-</td><td>-</td><td>0</td></td<>				•	-	+	+		•	-	-	•	+	-	-	0
331100 343 TD Mains 6in 8 Less 9,305 (346) 11,132 8,989 2,348 5,642 30,179 6,671 11,15 39,222 42,489 18,864 17,4,83 331200 344 Fire Mains 66,170 1,165,704 162,312 54,180 54,426 4,713,533 332000 344 Fire Mains 0 <td></td> <td></td> <td></td> <td>+</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>*</td> <td></td> <td>-</td> <td>-</td> <td>+</td> <td></td> <td>-</td> <td>3,796</td>				+	-	-			*		-	-	+		-	3,796
31230 343 TD Mains 6in & Grtr (LI) 270,077 43,800 285,663 98,417 696,710 735,342 557,883 1,185,704 162,312 54,426 4,713,867 332000 345 Services 141,061 105,760 663,374 145,549 14,402 380,082 323,384 121,535 360,829 247,890 80,775 243,624 2,231,27 334130 346 Maters 0							(139,411)			58,414		(263,627)	0	(15,257)	21,210	(83,105)
332000 344 Fire Mains 0																174,493
333000 346 Services 141,061 105,760 66,371 145,543 121,535 360,829 247,890 80,775 243,624 2,231,27 334100 346 Meters 0				270,017		68,900	295,663	98,417	686,710	735,342	567,883	1,185,704	162,312	54,190	544,426	4,713,369
334100 346 Meters Other (628) (63) 1.615 100 67 (1.514) (36) 10.122 1.351 2.077 20.222 736 34.03 334200 347 Meter Installations 464 (308) 333 219 93 223 2.443 9.027 2.734 (2.002) 14 2.644 15.88 335000 348 Hydranis 68.659 60.686 14.678 52.697 57.973 14.188 19.569 19.722 47.626 7.322 68.862 128.382 556.533 336000 348 Hydranis 68.659 60.686 14.678 52.697 57.973 14.188 19.569 19.722 47.626 7.322 68.862 128.382 556.533 340100 391 Compa Periph Equipment 0	332000		Fire Mains	0	-	-	•	0	-	•	0	-	Ð	0	0	0
334130 346 Metter Sother (628) (83) 1.615 100 67 (1.514) (36) 10.122 1.351 2.077 20.222 736 34.03 334200 347 Metter Installations 464 (308) 333 219 93 223 2.443 9.027 2.734 (2.002) 14 2.644 15.88 335000 348 Hydranis 68.655 60.666 14.878 52.697 57.973 14.138 19.722 47.628 7.322 66.862 128.385 55.653 340100 391 Otfice Functures Equip 0	333000	345	Services	141,061	105,760	66.374	145,549	14,402	380,082	323,394	121,535	360,829	247,890	80,775	243,624	2,231,276
334200 347 Meter Installations 464 (309) 333 219 93 223 2.443 90.27 2.734 (2.002) 14 2.644 15.88 335000 348 Hydrants 68.859 60.886 14.878 52.697 57.973 14.133 19.569 19.722 47.626 7.322 66.882 128.385 558.533 333600 303 Misc. Intanglible Plant-CPS 0 0 146.813 1.177 (1) 0 0 0 0 0 147.983 340100 391 Otfice Furniture & Equip 0 <t< td=""><td></td><td>346</td><td></td><td>-</td><td>•</td><td>•</td><td>0</td><td>•</td><td>•</td><td>0</td><td>•</td><td>•</td><td>•</td><td>•</td><td>0</td><td>0</td></t<>		346		-	•	•	0	•	•	0	•	•	•	•	0	0
335000 349 Hydrants 68,659 60,666 14,878 52,697 57,973 14,138 19,569 19,722 47,626 7,322 66,882 126,382 558,533 339600 303 Misc. Intangible Plant-CPS 0 <	334130	346	Meters Other	(628)	(83)	1.615	100	67	(1,514)	(36)	10,122	1,351	2,077	20,222	736	34,031
339600 303 Misc. Intangible Plant-CPS 0 0 146,813 1,177 (1) 0 0 0 0 0 147,983 340100 391 Office Funiture & Equip 0	334200	347	Meter Installations	464	(308)	333	219	93	223	2,443	9,027	2,734	(2,002)	14	2,644	15,885
340100 331 Office Furniture & Equip 0	335000	348	Hydrants	68,659	60,686	14,878	52.697	57,973	14,138	19,569	19,722	47,626	7,322	66,882	128,382	558,534
340200 391 Comp & Periph Equipment 2,837 0 1 1 0 98 0 0 7,354 18,358 5,116 3 33,76 340300 331 Computer Software (2,837) 0 0 0 5,199 0 0 242 0 0 0 2,60 340400 331 Data Handling Equipment 0	339600	303		0	0	-	146,813	1,177	(1)	0	0	0	0	0	0	147,989
340300 391 Computer Software (2,837) 0 0 0 5,199 0 0 242 0 0 0 0 340400 340400 391 Data Handling Equipment 0	340100	391	Office Furniture & Equip	0	0	0	D	0	0	0	0	0	0	0	0	0
340400 391 Data Handling Equipment 0 <th< td=""><td>340200</td><td>391</td><td>Comp & Periph Equipment</td><td>2,837</td><td></td><td>1</td><td>1</td><td>0</td><td></td><td>0</td><td>0</td><td>7,354</td><td>18,358</td><td>5,116</td><td>3</td><td>33,767</td></th<>	340200	391	Comp & Periph Equipment	2,837		1	1	0		0	0	7,354	18,358	5,116	3	33,767
345500 391 Other Office Equipment 0	340300	391	Computer Software	(2,837)	0	0	D	0	5,199	0	0	242	0	0	0	2,603
341100 392 Trans Equip Lt Duty Trks 0	340400	391	Data Handling Equipment	0	0	0	Ð	0	0	0	0	D	0	0	0	0
341300 392 Trans Equip Autos 0 </td <td>340500</td> <td>391</td> <td>Other Office Equipment</td> <td>0</td>	340500	391	Other Office Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
341200 392 Trans Equip Heavy Duty Trks 0	341100	392	Trans Equip Lt Duty Trks	0	0	0	0	0	0	0	0	0	0	0	0	0
341400 392 Trans Equip Backboes 0	341300	392	Trans Equip Autos	0	0	0	0	0	0	0	0	0	0	0	0	0
342000 393 Stores Equipment 0 0 0 0 4,929 0 0 0 0 4,929 343000 394 Tools,Shop,Garage Equip 0 0 5,331 1,497 0 0 1,132 0 0 0 19,741 27,70 343100 394 Tools,Shop,Garage Equip Oth 0	341200	392	Trans Equip Heavy Duty Trks	0	0	0	0	0	0	0	0	0	0	0	0	0
343000 394 Tools,Shop,Garage Equip 0 0 5,331 1,497 0 0 1,132 0 0 0 19,741 27,70 343100 394 Tools,Shop,Garage Equip Oth 0	341400	392	Trans Equip Backhoes	0	0	0	0	0	0	0	0	0	0	0	0	0
343100 394 Tools, Shop, Garage Equip Oth 0	342000	393	Stores Equipment	0	0	0	0	0	4,929	0	0	0	0	0	0	4,929
344000 395 Laboratory Equipment 0<	343000	394	Tools,Shop,Garage Equip	0	0	5,331	1,497	0	D	1,132	0	0	0	0	19,741	27,701
34500 396 Power Operated Equipment 0 <	343100	394	Tools, Shop, Garage Equip Oth	0	0	0	0	0	0	0	0	0	0	0	0	0
345100 396 Power Oper Equip Other 0 <t< td=""><td>344000</td><td>395</td><td>Laboratory Equipment</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	344000	395	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
345100 396 Power Oper Equip Other 0 <t< td=""><td>345000</td><td>396</td><td>Power Operated Equipment</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	345000	396	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
346100 397 Comm Equip Non-Telephone 2,098 0 (2,172) 0 0 2,172 0 0 0 0 0 0 2,098 346190 397 Remote Control & Instrument. 0 0 49 113 0 7,825 0 0 0 4,402 210 12,601 346200 397 Comm Equip-Telephone 0 0 49 113 0 7,825 0 0 0 4,402 210 12,601 346200 397 Comm Equip-Telephone 0 0 49 113 0 7,825 0 0 0 4,402 210 12,601 347000 398 Misc Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 12,601 347000 398 Misc Equipment 0 0 0 0 0 0 0 0 0 <td>345100</td> <td></td> <td></td> <td>0</td>	345100			0	0	0	0	0	0	0	0	0	0	0	0	0
346190 397 Remote Control & Instrument. 0 0 49 113 0 7,825 0 0 0 4,402 210 12,600 346200 397 Comm Equip-Telephone 0 0 49 113 0 7,825 0 0 0 4,402 210 12,600 346200 397 Comm Equip-Telephone 0 0 49 113 0 7,825 0 0 0 4,402 210 12,600 347000 398 Misc Equipment 0				2,098	0	(2,172)	0	0	2,172	0	0	0	0	0	0	2,098
346200 397 Comm Equip-Telephone 0 0 49 113 0 7,825 0 0 0 4,402 210 12,601 347000 398 Misc Equipment 0<					0		113	0	7,825	0	· 0	0	0	4,402	210	12,600
347000 398 Misc Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0	0			0	7,825	0	0	0	0			12,600
				0	0	0	0	0	0	0	0	0	0	0	0	0
Total \$468,458 \$209,514 \$192.824 \$514,264 \$138,820 \$1,295,428 \$1,218,490 \$918,275 \$1,384,634 \$502,587 \$263,236 \$1,294,825 \$8,401,356														·····		
			Total	\$468,458	\$209,514	\$192.824	\$514,264	\$138,820	\$1,295.428	\$1,218,490	\$918,275	\$1,384,634	\$502,587	\$263,236	\$1,294,825	\$8,401,355

Long Island American Water UPIS Year 2011 Additions

Late Hard Particular Jun Particular Aur	105														•	4
93100 010 Opportation 60 50	JDE Account	NY State Account	Description	120	Eeh	Mar		May	luo	2011	A					
33000 310 Principies 0																
BACKDOW 110 Land L & Le Nights SS 0 0 0 0	302000															
3230 320 Land & L Holling IP 0 </td <td>303200</td> <td>310</td> <td></td> <td>Ō</td> <td>ō</td> <td>-</td> <td>•</td> <td>•</td> <td>-</td> <td>-</td> <td>-</td> <td>•</td> <td>-</td> <td>-</td> <td>•</td> <td>5</td>	303200	310		Ō	ō	-	•	•	-	-	-	•	-	-	•	5
33050 340 Laid 1.4 Rights TD 0 </td <td>303300</td> <td>320</td> <td>Land & Ld Rights P</td> <td>0</td> <td>0</td> <td>0</td> <td>•</td> <td>0</td> <td>-</td> <td>•</td> <td>•</td> <td>0</td> <td>-</td> <td>•</td> <td>*</td> <td>•</td>	303300	320	Land & Ld Rights P	0	0	0	•	0	-	•	•	0	-	•	*	•
33300 340 Laid To 0 <	303500	340	Land & Ld Rights TD	0	0	0	0	ō	0	ů 0	-		-	•	-	•
388 Land Lund Pights AG 0	303501	340	Land TD	0	0	0	0	0	õ	Ő	•	ñ		•	•	0
343-00 31 Struct & Imp VT 0 0 0 2.000 6.000 0.000 8.000 4.000 2.000 107.500 0 <	303600	389	Land & Land Rights AG	0	0	0	0	0	0	D		0	-	-	-	0
30000 311 Shuck & Imp VT 0	304200	321	Struct & Imp P	0	0	0	2,000	6,000	8,000	10,000	8.000	4,000	2.000		•	167 500
33460 330 Struct & Imp AG 0		331	Struct & Imp WT	0	0	3,048,125	0	0	0	0	0			0		
334700 390 Statick king State Strong Stron			Struct & Imp AG	0	0	0	0	0	0	0	0	0	0	0	0	
330700 314 Wells Origings 0					4,000	9,655	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	53.655
307200 314 Wells Only (L) 22.813 22.813 8.914 24.063 4496.53 1.16.610 28.063 27.813 22.813 62.005 22.813 984.117 3.339.862 33 30000 322 Boiler Plant Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-	0	D	0	0	0	0	0	0	0	0	0	0
31000 322 Power Centraline Equipants 0				-	•	•	0	-	0	0	0	0	0	0	0	0
31200 322 Beller Plant Equipment 0				22,813	22,813		24,063	436,563	1,116,610	29,063	27,813	25,313	529,063	22,813	996,117	3,336,952
311200 322 Pump Equip Electinc 31.938 31.938 31.938 31.938 32.283 82.183 44.188 41.738 36.938 34.888 31.938 51.938 677.746 311300 327 Pump Equip Electinc 31.938 32.9010 33.906.879 27.375 32.777 32.277 3.906.879 27.375 32.27.375 112.375 4.3422.001 32.323 WT Equip Pumileation (1) 0					•	762,031	0	0	0	0	0	0	0	0	0	762,031
311300 326 Pump Equip Diesel 0 </td <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td>0</td> <td>0</td> <td>0</td>				-	-	-	-		-			-		0	0	0
31100 327 Purp Equip Engip Engine 0													34,388	31,938	159,438	677,745
332100 332 WT Equip Nort-Media 27.375 27.375 27.375 27.375 27.375 27.375 112.375 4.342.00 32010 32 WT Equip Putrication (1) 0				-		-	-	-			•	•	•	0	0	0
33110 332 WT Equip Putfication (L) 0 <th< td=""><td></td><td></td><td></td><td>•</td><td>•</td><td>-</td><td>-</td><td></td><td>-</td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>~</td></th<>				•	•	-	-		-			-	-	-	-	~
332000 332 WT Equip Filter Media 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>4,342,004</td></td<>																4,342,004
330000 342 Dist Reservoirs. Standpipe 9,125				•	•	•	-	•	•		*	•	•	-	•	0
332000 342 Dist Reservoirs. Forund Level 0			•••	•	*	•	+	•	•	-	•	•	•	•	•	•
331003 343 TD Mains Paving (L) 0												•				
331100 343 TD Mains 4in & Less 0				-	-	-	-	-	•	-	•	-	•	-	•	•
31210 343 TD Mains 6in & Grr (L) 415.021 422.573 314.8765 421.323 410.573 394.073 375.323 387.673 1,483.797 6.347.019 332000 344 File Mains 0				5	•	-		-	-	-	-	-	-		-	
332000 344 Fire Mains 0				-	•	-	•	-	•	-	•	-	•		•	•
333000 345 Services 117,479 93,318 153,318 153,318 153,318 153,318 153,318 153,318 153,318 153,318 153,318 153,318 73,318 93,318 93,318 1,545,322 334100 346 Meters 5,000 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>																
334100 346 Meters 0 10				•	•		-	-	•		•		-	•	•	•
334130 346 Meters Other 5.000 0 308,396 26,250 78,750 105,000 150,000 11,000 0																
334200 347 Meter Institutions 0 <td></td> <td></td> <td></td> <td>-</td> <td>5</td> <td>•</td> <td>-</td> <td></td> <td>•</td> <td>•</td> <td>-</td> <td></td> <td>-</td> <td></td> <td>•</td> <td>•</td>				-	5	•	-		•	•	-		-		•	•
336000 348 Hydrants 4.000 25.000 26.500 79.500 81.000 82.500 106,000 53.000 6,500 0															-	
339600 303 Misc. Intangible PlanI-CPS 0				-	•	•	-		-	-	-			•	-	-
340100 391 Office Furniture & Equip 1,000 1,									,						+	
340200 391 Comp & Periph Equipment 0 0 0 2,250 6,750 9,000 11,250 9,000 4,500 2,250 0<				1.000	1.000	2.414	-		1.000		-	1 000		-	+	
340300 391 Computer Software 0 </td <td>340200</td> <td>391</td> <td></td>	340200	391														
340500 391 Other Office Equipment 0		391		0	0	0					,			-	•	
341100 392 Trans Equip Lt Duty Trks 0	340400	391	Data Handling Equipment	0	0	0	0	0	Ð	0	0	0	0	0	0	0
341300 392 Trans Equip Autos 0 0 0 0 0 0 0 0 55,000 55,000 55,000 55,000 55,000 341200 392 Trans Equip Heavy Duty Trks 0	340500	391	Other Office Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
341300 392 Trans Equip Autos 0 </td <td>341100</td> <td>392</td> <td>Trans Equip Lt Duty Trks</td> <td>0</td> <td>69,000</td> <td>69,000</td>	341100	392	Trans Equip Lt Duty Trks	0	0	0	0	0	0	0	0	0	0	0	69,000	69,000
341200 392 Trans Equip Heavy Duty Trks 0 0 0 0 0 0 0 0 130,000 341400 392 Trans Equip Backhoes 0	341300	392		0	0	0	0	0	0	0	0	0	0	0		,
341400 392 Trans Equip Backhoes 0<	341200	392	Trans Equip Heavy Duty Trks	0	0	0	0	0	0	0	0	0	0	0		
343000 394 Tools, Shop, Garage Equip 10,333 <			Trans Equip Backhoes	•	-		0	-	-		-	~	-	-	0	
343100 394 Tools, Shop, Garage Equip Oth 0			Stores Equipment	•	•	-	*	-	-	*		-	-		-	0
344000 395 Laboratory Equipment 0<							10,333								10,333	124,848
345000 396 Power Operated Equipment 0 </td <td></td> <td></td> <td></td> <td>•</td> <td>•</td> <td>•</td> <td>-</td> <td>•</td> <td>•</td> <td>+</td> <td></td> <td>•</td> <td>•</td> <td>-</td> <td>-</td> <td>0</td>				•	•	•	-	•	•	+		•	•	-	-	0
345100 366 Power Oper Equip Other 0				•	•	•	•	•	•	-	•	-	•	-	•	0
346100 397 Comm Equip Non-Telephone 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>+</td> <td>•</td> <td>-</td> <td></td> <td>+</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>0</td>						+	•	-		+	-	-	-	-	-	0
346190 397 Remote Control & Instrument. 0				•	•	•	•	•	-	-	•	-	-	-	•	0
345200 397 Comm Equip-Telephone 0<				•	•	•	•	e		-	-	-		-	-	
347000 398 Misc Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•	•	•	•	•	-	-	•	-	-	-	*	•
				*	+		-	•	+			-	-	-	-	•
Total \$648,083 \$647,475 \$9,266,953 \$721,375 \$1,264.175 \$2,035,841 \$946,975 \$923,075 \$777,775 \$1,088,125 \$582,475 \$3,250,997 \$22,153,325	347000	398	Misc Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
10tal 3048,083 3047,475 39,200,953 \$721,375 51,204,175 32,035,841 3946,975 3923,075 \$777,775 \$1,008,125 \$582,475 \$3,250,997 \$22,153,325			T -+-1	0040.000	0047 47C		6704 675	04.004.475	60.00F.044	0040.075		A777 775	\$4.000 40°	0500 475	~~ ~~~	000 450 005
			10(2)	\$648,083	\$547,475	\$9,266,953	\$/21,375	\$1,264.175	\$2,035,841	\$946,975	\$923,075	3///.//5	\$1,888,125	3582,475	\$3,250,997	\$22,153,325

Exhibit 12 Tab 31

Long Island American Water UPIS Year 2012 Additions

JDE	NY State	D	<u> </u>						2012						
Account	Account	Description	Jan	Feb	Mar	Apr	May	Jun	յոլ	Aug	Sept	Oct	Nov	Dec	Total
301000		Organization	\$0	\$0	SO	\$0	SO	\$0	\$0	\$0	\$0	S0	\$0	\$0	\$
302000		Franchises	0	0	0	0	0	0	0	0	0	0	0	0	l I
303200		Land & Ld Rights SS	0	0	0	0	0	0	0	0	0	0	0	0	
303300		Land & Ld Rights P	0	0	0	0	0	0	0	0	0	0	0	0	
303500		Land & Ld Rights TD	0	0	0	0	0	0	0	0	0	0	0	0	
303501	340	Land TD	0	0	0	0	0	0	0	0	0	0	0	0	
303600		Land & Land Rights AG	0	0	0	0	0	0	<u>0</u> ·	0	0	0	0	0	4
304200		Struct & Imp P	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,00
304300	331	Struct & Imp WT	0	0	0	0	0	0	0	0	0	0	0	0	
304500		Struct & Imp AG	0	0	0	0	0	0	0	0	0	0	0	0	
304600	390	Struct & Imp Offices	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,00
304700		Struct & Imp Store, Shop, Gar	0	0	0	0	0	0	0	0	Û	0	0	0	1
307000		Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	
307200		Wells Only (LI)	27,083	27,083	27,083	27,083	27,083	27,083	27,083	27,083	27,083	27,083	27,083	17,083	315,00
310000		Power Generation Equip Othe	0	0	0	0	Û	0	0	0	0	Û	0	0	
310200		Boiler Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
311200		Pump Equip Electric	38,283	38,283	39,483	39,483	39,483	39,483	39,483	39,483	39,483	39,483	38,283	38,283	469,00
311300		Pump Equip Diesel	0	0	0	0	0	0	0	0	0	0	0	0	
311400		Pump Equip Hydraulic	0	0	0	0	0	0	0	0	0	0	0	0	
320100		WT Equip Non-Media	33,283	33,283	34,483	34,483	34,483	34,483	34,483	34,483	34,483	34,483	33,283	33,283	409,00
320110		WT Equip Purification (LI)	0	0	0	0	0	0	0	0	0	0	0	0	1
320200		WT Equip Filter Media	D	0	0	0	0	0	0	0	0	0	0	0	
330000		Dist Reservoirs & Standpipe	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,00
330200	342	Dist Reservoirs-Ground Level	0	0	0	0	0	0	0	0	0	0	0	0	
331003	343	TD Mains Paving (LI)	0	0	0	0	0	0	0	0	0	0	0	Ó	i
331100	343	TD Mains 4in & Less	0	0	0	0	0	0	0	0	0	0	Û	Ō	1
331230	343	TD Mains 6in & Grtr (LI)	507,552	507,552	507,552	507,552	507,552	507,552	507,552	507,552	507,552	507,552	507,552	375,053	5,958,13
332000	344	Fire Mains	0	0	0	0	0	0	0	0	0	0	. 0	. 0	
333000	345	Services	134,589	134,589	134,589	134,589	134,589	134,589	134,589	134,589	134,589	134,589	134,589	79,589	1,560,07
334100	346	Meters	0	0	0	0	0	0	0	0	0	0	0	0	.,,
334130	346	Meters Other	4,583	2,083	2,083	39,583	114,583	152.083	189,583	152,083	27.083	39,583	2,083	2,083	727,50
334200	347	Meter Installations	0	0	0	0	0	, 0	0	0	0	0	0	0	
335000	348	Hydrants	29,417	29,417	55.667	55,667	55,667	55,667	55,667	55,667	55,667	55,667	29,417	9,417	543,00
339600	303	Misc. Intangible Plant-CPS	0	0	0	0	0	0	Q	0	0	0	0	0	,
340100		Office Furniture & Equip	1,250	1,250	1,250	1.250	1,250	1.250	1,250	1,250	1,250	1,250	1,250	1,250	15.00
340200		Comp & Periph Equipment	0	0	0	6,250	18,750	25,000	31,250	25,000	12,500	6,250	0	0	125,00
340300		Computer Software	0	ň	ň	0	0	20,000	01,200	0	12,000	2,594,064	ő	ő	2,594,06
340400		Data Handling Equipment	Ď	ň	ň	0	ů 0	ŏ	ő	ů 0	0	2,004,004	ů	0	2,004,00
340500		Other Office Equipment	0	0	0	0	0	0	0	0	0	Ő	0 0	0	
341100		Trans Equip Lt Duty Trks	ñ	Ő	ň	ů Ú	ů	ő	0 0	0	0	0 N	ŏ	99,000	99.00
341300		Trans Equip Autos	0	Ő	0 D	Ŭ Û	ő	ő	ů	0	0	0	ő	86,000	86,00
341200		Trans Equip Heavy Duty Trks	0	ő	0	0	0	ő	0	0	0	0	0	00,000	00,00
341400		Trans Equip Backhoes	Ő	Ő	0	0	0	0	ů	Ő	ů 0	ů	0	200,000	200,00
342000		Stores Equipment	0	0	0	0	0	0	ů Ú	Ő	Ő	Ő	Ő	200,000	200,00
343000		Tools Shop, Garage Equip	10,333	10.333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,333	124.00
343000		Tools, Shop, Garage Equip Oth	10,333	10,333	10,333	10,333	10,333	10,333	10,333	10,555	10,535	10,333	10,555	10,333	124,00
343100		Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
345000		Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
345000		Power Oper Equip Other	0	0	0	0	0	0	0	0	0	0	0	U N	
345100			0	U N	0	0	0	0	0	U D	0	U D	U N	0	
346100		Comm Equip Non-Telephone	0	0	0	0	0	0	U	0	U 0	U 0	0	U N	
346190	397 397	Remote Control & Instrument.	0	U	0	0	0	U 0	0	0	0	U 0	0	U D	
346200		Comm Equip-Telephone	0	0	0	0	0	0	U 0	U 0	U D	ບ ຄ	0	U 0	
347000	398	Misc Equipment	U	U	U	υ	U	U	U	0	0	UU	U	Ų	
		Total	\$805,125	\$802,625	\$831,275	\$875.025	\$962,525	\$1,006,275	\$1,050,025	\$1,006,275	\$868,775	\$3,469,089	\$802,625	\$970,125	\$13,449,76

Long Island American Water UPIS Additions -- Rate Year 4/1/2012 - 3/31/2013

Account Account Description Apr May Jun Jul Aug Sept Oct Nov T 301000 301 Organization \$0	SO Jan \$0 \$0 0 0 0 0 0 0 0 0 0 0 0 0 3,750 3,750	2013 Feb 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Mar \$0 0 0 0	Total \$0 0
30100 301 Organization \$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
302000 302 Franchises 0	0 0 0 0 0 0 0 0 0 0 0 0 3,750 3,750	0 0 0 0	0 0 0	
303300 320 Land & Ld Rights P 0 <td>0 0 0 0 0 0 0 0 3,750 3,750</td> <td>0</td> <td>Ő</td> <td>0</td>	0 0 0 0 0 0 0 0 3,750 3,750	0	Ő	0
303500 340 Land & Ld Rights TD 0 </td <td>0 0 0 0 3,750 3,750</td> <td>ů o</td> <td>-</td> <td></td>	0 0 0 0 3,750 3,750	ů o	-	
303501 340 Land TD 0	0 0 0 0 3,750 3,750	0	-	0
303600 389 Land & Land Rights AG 0	0 0 0 0 3,750 3,750	0	0	0
304200 321 Struct & Imp P 3,750	0 0 3,750 3,750	-	ő	0
304200 321 Struct & Imp P 3,750	3,750 3,750		õ	ñ
304300 331 Struct & Imp WT 0		3,750	3,750	45,000
304500 390 Struct & Imp AG 0		0,700	0,750	40,000
304600 390 Struct & Imp Offices 5,000 5,00	0 0	G	0	0
304700 390 Struct & Imp Store, Shop, Gar 0 0 0 0 0 0 0 0 0	5,000 5,000	5,000	5,000	60,000
	0 0	3,000	5,000	00,000
	0 0	0	0	0
		-	-	0
310000 323 Power Generation Equip Othe 0 0 0 0 0 0 0 0 0 0 0		27,083 0	27,083	315,000
	0 0	-	0	U Q
	0 0	0	0	0
	38,283 39,083	39,083	39,083	470,200
	0 0	0	0	0
	0 0	0	0	0
	33,283 34,083	34,083	34,083	410,200
320110 332 WT Equip Purification (L1) 0 0 0 0 0 0 0 0 0 0 0	0 0	0	0	0
320200 332 WT Equip Filter Media 0 0 0 0 0 0 0 0 0 0	0 0	0	0	0
	0,000 10,000	10,000	10,000	120,000
330200 342 Dist Reservoirs-Ground Level 0 0 0 0 0 0 0 0 0	0 0	0	0	0
331003 343 TD Mains Paving (LI) 0 0 0 0 0 0 0 0 0 0 0	0 0	0	0	0
331100 343 TD Mains 4in & Less 0 </td <td>0 0</td> <td>0</td> <td>0</td> <td>0</td>	0 0	0	0	0
	75,053 507,552	507,552	507,552	5,958,130
332000 344 Fire Mains 0 0 0 0 0 0 0 0 0 0	0 0	0	0	0
	9,589 147,089	147,089	147,089	1,597,570
334100 346 Meters 0 0 0 0 0 0 0 0	0 0	0	0	0
334130 346 Meters Other 39,583 114,583 152,083 189,583 152,083 27,083 39,583 2,083	2,083 65,417	65,417	65,417	915,000
334200 347 Meter Installations 0 0 0 0 0 0 0 0 0	0 0	0	0	0
335000 348 Hydrants 55,667 55,667 55,667 55,667 55,667 55,667 55,667 29,417	9,417 29,417	29,417	55,667	543,000
339600 303 Misc. Intangible Plant-CPS 0 0 0 0 0 0 0 0 0 0	0 0	0	0	0
340100 391 Office Furniture & Equip 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	1,250	15,000
340200 391 Comp & Periph Equipment 6,250 18,750 25,000 31,250 25,000 12,500 6,250 0	0 0	0	0	125,000
340300 391 Computer Software 0 0 0 0 0 0 0 2,594,064 0	0 0	0	0	2,594,064
340490 391 Data Handling Equipment 0 0 0 0 0 0 0 0 0 0 0	0 0	0	0	0
340500 391 Other Office Equipment 0 0 0 0 0 0 0 0 0 0	0 0	0	0	0
	9,000 0	0	0	99,000
	6,000 0	0	0	86,000
341200 392 Trans Equip Heavy Duty Trks 0 0 0 0 0 0 0 0 0	0 0	0	0	. 0
	0,000 0	0	0	200,000
342000 393 Stores Equipment 0 0 0 0 0 0 0 0 0 0	0 0	0	0	0
	0,333 12,083	12,083	12,083	129,250
343100 394 Tools,Shop,Garage Equip Oth 0 0 0 0 0 0 0 0 0 0	0 0	0	0	0
344000 395 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0	0 0	õ	õ	õ
345000 336 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0	a a	õ	õ	ก้
345100 396 Power OperEquip Other 0 0 0 0 0 0 0 0 0 0 0	0 0	ő	ů	ň
345100 397 Comm Equip Non-Telephone 0 0 0 0 0 0 0 0 0 0	0 0	ů n	0	ň
346100 357 Remote Control & Instrument. 0 0 0 0 0 0 0 0 0 0 0	0 0	0	ő	ů N
346190 397 Common Equip-Telephone 0 0 0 0 0 0 0 0 0 0 0 0	0 0	ů	ő	ň
347000 398 Misc Equipment 0 0 0 0 0 0 0 0 0 0	0 0	ů	0	ő
	3 0		<u> </u>	
	0 10 5 6004 000	6004 DDD	6000 050	610 600 A4A
Total \$875,025 \$962,525 \$1.006,275 \$1.050,025 \$1.006,275 \$868,775 \$3.469,089 \$802,625 \$97	70,125 \$881,808	\$881,808	\$908,058	\$13,682,414

Long Island American Water UPIS Year 2010 Retirements

JDE	NY State		····-						2010	n					
Account	Account	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
301000	301	Organization	\$0	\$0	50	\$0	\$0	\$0	\$0	50 \$0	\$0	\$0	\$0	\$0	10(a) \$0
302000	302	Franchises	0	0	0	0	0	0	ŏ	õ	õ	Ď	õ	0	30 0
303200	310	Land & Ld Rights SS	0	0	0	0	0 0	Ō	õ	õ	ň	D D	ů 0	õ	0
303300	320	Land & Ld Rights P	0	0	0	Ó	Ō	ō	ō	0	Ď	ŏ	ő	0	ő
303500	340	Land & Ld Rights TD	0	0	0	0	0	Ó	Ō	Ď	0	õ	ŏ	ő	o o
303501	340	Land TD	0	0	0	0	0	0	Ó	Ō	Ď	Ō	õ	ũ	ő
303600	389	Land & Land Rights AG	0	0	0	0	0	Ď	ō	Ū.	Ð	ŏ	ŏ	õ	0
304200	321	Struct & Imp P	0	1,000	4,013	0	0	0	D	(99)	846	õ	1,537	(2,342)	4,956
304300	331	Struct & Imp WT	0	2,500	0	0	0	Ď	Ō	0	0	0	0	(2,0,2)	2,500
304500	390	Struct & Imp AG	0	0	0	0	0	0	0	Ď	Ō	Ō	Ď	0	2,000
304600	390	Struct & Imp Offices	0	211	0	0	0	0	0	Ő	ō	0 0	õ	õ	211
304700	390	Struct & Imp Store, Shop Gar	0	240	0	0	0	0	0	0	0	Ō	ō	ů.	240
307000	314	Wells & Springs	0	0	0	0	0	0	D	0	Ó	0	0	Ō	0
307200	314	Wells Only (LI)	0	0	0	0	0	D	0	0	0	0	ō	0	ŏ
310000	323	Power Generation Equip Othe	0	0	0	0	D	D	0	0	Ō	õ	0	õ	ŏ
310200	322	Boiler Plant Equipment	0	0	0	0	0	0	0	0	Ó	Ō	ō	0	ŏ
311200	325	Pump Equip Electric	5,744	805	399	0	D	0	407	0	78	0	7,549	Ď	14,982
311300	326	Pump Equip Diesel	0	0	0	0	0	Ð	0	0	0	15,821	60,728	Ō	76,550
311400	327	Pump Equip Hydraulic	0	0	0	0	D	Ð	0	0	0	0	0	0	0
320100	332	WT Equip Non-Media	668	2,849	0	1,078	D	(1,078)	0	0	0	0	Ō	0	3,517
320110	332	WT Equip Purification (LI)	1,950	0	0	0	0	0	0	0	933	0	Ō	(25)	2,857
320200	332	WT Equip Filter Media	0	0	0	0	0	0	0	0	0	0	0	0	0
330000	342	Dist Reservoirs & Standpipe	0	0	0	0	Ð	0	0	0	0	0	Ó	Ō	Ď
330200	342	Dist Reservoirs-Ground Level	D	0	0	0	0	0	0	0	D	0	0	0	0
331003	343	TD Mains Paving (LI)	0	0	D	0	0	0	0	0	0	0	0	0	0
331100	343	TD Mains 4in & Less	0	0	0	112	0	0	0	0	217	434	Ō	D	763
331230	343	TD Mains 6in & GrIr (LI)	33,382	3,939	0	1,272	2,824	0	1,544	2,645	7,372	12,929	Ō	4,115	70,022
332000	344	Fire Mains	0	0	0	0	0	0	0	. 0	0	0	Ō	0	0
333000	345	Services	0	2,814	0	0	1,026	0	0	3,085	0	0	2,520	(3,864)	5,581
334100	346	Meters	0	0	0	0	Ð	0	0	0	0	0	0	0	0
334130	346	Meters Other	0	0	1,310	0	0	1,377	0	0	3,591	0	Ó	(31,483)	(25,204)
334200	347	Meter Installations	0	0	0	0	0	7	0	0	6	0	Ō	0	14
335000	303	Hydrants	3,713	0	0	1,717	154	0	0	720	1,006	6,647	0	(2,658)	11,300
339600	349	Misc. Intangible Plant-CPS	0	0	0	0	0	0	0	0	0	0	0	0 0	0
340100	391	Office Furniture & Equip	0	0	5,611	0	0	0	0	0	0	0	0	0	5,611
340200	391	Comp & Periph Equipment	10,525	0	100,320	0	0	0	0	0	903	4,188	8,930	0	124,866
340300	391	Computer Software	0	0	0	0	D	0	0	0	0	0	0	(101)	(101)
340400	391	Data Handling Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
340500	391	Other Office Equipment	0	0	592	D	0	0	0	0	0	0	0	0	592
341100	392	Trans Equip Lt Duty Trks	D	0	D	D	32,300	0	0	0	0	0	0	0	32,300
341300	392	Trans Equip Autos	0	0	0	0	139,975	0	0	0	0	0	0	0	139,975
341200	392	Trans Equip Heavy Duty Trks	0	0	0	0	0	0	0	0	0	0	0	0	0
341400	392	Trans Equip Backhoes	0	0	0	0	0	0	0	0	0	0	0	0	0
342000	393	Stores Equipment	141	0	0	0	0	0	0	0	0	0	0	0	141
343000	394	Tools,Shop,Garage Equip	0	0	0	1,496	0	0	0	0	0	481	0	(3,829)	(1,852)
343100	394	Tools,Shop,Garage Equip Oth	D	0	0	0	0	0	0	1,443	0	0	0	(5,192)	(3,749)
344000	395	Laboratory Equipment	0	0	0	0	0	0	0	D	0	0	0	0	0
345000	396	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
345100	396	Power Oper Equip Other	0	0	0	0	0	0	0	0	0	0	0	0	0
346100	397	Comm Equip Non-Telephone	0	0	0	0	0	0	0	0	٥	0	0	C	0
346190	397	Remote Control & Instrument.	0	0	0	0	0	0	0	0	0	0	0	0	0
346200	397	Comm Equip-Telephone	0	0	0	0	0	0	0	0	0	0	0	0	0
347000	398	Misc Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	\$56,123	\$14,357	\$112,245	\$5,675	\$176,279	\$307	\$1,951	\$7.794	\$14,952	\$40,501	\$81,265	(\$45,379)	\$466,069

Long Island American Water UPIS Year 2011 Retirements

JDE	NY State								201	1					
Account	Account	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
301000	301	Organization	\$0	\$0	\$0	\$0		\$0	\$0	so	\$0	<u></u> \$0	\$0	\$0	
302000	302	Franchises	0	0	0	0	0	0	0	0	0	0	0	õ	ő
303200	310	Land & Ld Rights SS	0	Ð	0	0	0	0	0	0	0	0	0	0	0
303300	320	Land & Ld Rights P	0	0	0	0	0	0	0	0	0	0	0	Ö	ů
303500	340	Land & Ld Rights TD	0	0	0	0	0	0	0	0	0	0	0	0	õ
303501	340	Land TD	0	0	0	0	0	0	0	0	0	0	Ó	0	ů.
303600	389	Land & Land Rights AG	0	0	0	0	0	0	0	0	0	Ō	Ō	0	0
304200	321	Struct & Imp P	0	0	0	150	450	600	750	600	300	150	Ď	õ	3,000
304300	331	Struct & Imp WT	0	0	0	0	0	0	0	0	0	62,500	Ď	ò	62,500
304500	390	Struct & Imp AG	0	0	0	0	0	0	0	0	0	0	Ō	Õ	0_,000
304600	390	Struct & Imp Offices	133	133	133	133	133	133	133	133	133	133	133	133	1,600
304700	390	Struct & Imp Store, Shop, Gar	0	0	0	0	D	0	0	0	0	0	D	0	1,000
307000	314	Wells & Springs	0	0	0	0	0	0	Ó	Ō	Õ	0	õ	õ	ů 0
307200	314	Wells Only (LI)	2,583	2,583	12,208	15,780	15,780	15,780	3,655	6,655	6,655	6,655	83	83	88,500
310000	323	Power Generation Equip Othe	0	. 0	0	0	Đ	0	0	0	0,000	0,000	õ	õ	00,000
310200	322	Boiler Plant Equipment	0	0	0	0	0	0	0	0	Ď	D	Ď	ů 0	õ
311200	325	Pump Equip Electric	1,167	1,167	1,542	1,592	1,692	1,742	1,417	1,367	1,267	1,217	1,167	1,167	16,500
311300	326	Pump Equip Diesel	0	0	0	0	0	0	0	0	0	.,	0	1,101	10,000
311400	327	Pump Equip Hydraulic	Đ	0	ō	Ō	ũ	õ	õ	ŏ	õ	õ	0	õ	0
320100	332	WT Equip Non-Media	1,000	1,000	1,000	1.050	1,150	1,200	1,250	1,200	1,100	63,550	1,000	1,000	75,500
320110	332	WT Equip Purification (LI)	0	0	0	0	0.1.0 0	.,200	1,200	7,200	0	00,000	1,000	1,000	10,000
320200	332	WT Equip Filter Media	0	0	õ	ŏ	ő	õ	õ	ŏ	ŏ	0	0	0	0
330000	342	Dist Reservoirs & Standpipe	333	333	333	333	333	333	333	333	333	333	333	333	4,000
330200	342	Dist Reservoirs-Ground Level	0	0	0	0	000	0	0	0	000	0	0	0	4,000
331003	343	TD Mains Paving (LI)	õ	ů	ů	ů	õ	ŏ	ŏ	ů n	0	0	Ő	0	0
331100	343	TD Mains 4in & Less	0	õ	ů	ŏ	ñ	ŏ	ő	ŏ	Ď	0	Ő	0	0
331230	343	TD Mains 6in & Grtr (Lt)	6,875	6,875	6.875	6.875	6.875	6.875	6.875	6,875	6,875	26.875	26,875	26,875	142,500
332000	344	Fire Mains	0	0,010	0,010	0.070	0.070	0,075	0.075	0,075	0,010	20,010	20,015	20,075	142,500
333000	345	Services	1,667	1,667	1,667	1,667	1,667	1.667	1.667	1,667	1,667	1,667	1,667	1,667	20,000
334100	346	Meters	0	0	0	0	0	0	0	1,001	1,001 D	0	7,007 0	1,007	20,000
334130	346	Meters Other	833	833	833	833	833	833	833	833	833	833	833	833	10,000
334200	347	Meter Installations	0	0	0.55	0	0000	0	0	000	000	000	0	0	10,000 0
335000	348	Hydrants	417	417	417	417	417	417	417	417	417	417	417	417	5,000
339600	303	Misc. Intangible Plant-CPS	0	0	0	0	0	0		0	0			-17	5,000
340100	391	Office Furniture & Equip	33	33	33	33	33	33	33	33	33	33	33	33	400
340200	391	Comp & Periph Equipment	417	417	417	417	417	417	417	417	417	417	417	417	5,000
340300	391	Computer Software	83	83	83	83	83	83	83	83	83	83	83	83	1,000
340400	391	Data Handling Equipment	0	0	0	0	0	0	0	03 D	03	0	03 Ú	63	000,1
340500	391	Other Office Equipment	ů ů	0	0	a	Ő	0	0 0	0	0	0	Ő	0	u Q
341100	392	Trans Equip Lt Duty Trks	0	ő	0	0	ñ	Ö	0	0	0	0	ő	0	0
341300	392	Trans Equip Autos	0	0	a	0	0	0	0	0	0 D	0	0	0	0
341200	392	Trans Equip Heavy Duty Trks	0	0	ů ů	ů	0	0	ň	ň	n v	0	ů 0	0	0
341200	392	Trans Equip Reakhoes	ů ů	0	0	0	0 0	ů	0	D D	n	0	0	0	0
342000	393	Stores Equipment	0	0	0	0	0	0	Ő	0	0	0	ů N	0	0
342000	394	Tools,Shop,Garage Equip	0	0	0	0	ň	0 0	0 N	0	ň	ő	ň	0	0
343000	394	Tools,Shop,Garage Equip Oth	0	0	ů ů	0	0	0	0	0	0	0	0	0	0
343100	395	Laboratory Equipment	0	0	0	0	0	ů	0	0	0 D	8	0	0	0
344000	395 396	Power Operated Equipment	0	0	0	U 0	0	0	0	0	0	0	0	0	0
345000	396		0	0	0	0	0	0	ů N	0	0	0	0	0	0
345100	390 397	Power Oper Equip Other	0	0	0	0	0	U N	0	0	0	0	0	0	0
346100	397 397	Comm Equip Non-Telephone Remote Control & Instrument.	0	0	0	U 0	0 1	0	U 0	0	0	и 0	0	0	0
346190	397	Comm Equip-Telephone	0	0	0	U 0	0	0	0	0	0	0	0	0	0
346200	398 398	Misc Equipment	0	0	0	0	0	0	0	U D	0	0	0	0	0
547000	720	wise Equipment	······	v	<u> </u>	V	V		U	v	v	v	v	v	
		Total	\$15,542	\$15,542	\$25,542	\$29,363	\$29,863	\$30,113	\$17,863	\$20,613	\$20,113	\$164,863	\$33,042	\$33,042	\$435,500
		10101		\$10.07L		********		+	+	****		* (\ >, \ \ \ \	400,014		

Long Island American Water UPIS Year 2012 Retirements

Account 301000 302000 303200 303500 303501 303600 304200 304300 304500 304500 304600 304600 304700 307200 310000 311200 311300	Account 301 302 310 320 340 340 340 389 321 331 390 390 390 314 314 314 312 322 325	Description Organization Franchises Land & Ld Rights SS Land & Ld Rights P Land & Ld Rights P Land & Ld Rights TD Land TD Land & Land Rights AG Struct & Imp P Struct & Imp WT Struct & Imp MT Struct & Imp Offices Struct & Imp Store, Shop, Gar Wells & Springs Wells Only (LI) Power Generation Equip Othe Boiler Plant Equipment	<u>Jan</u> 50 0 0 0 0 0 417 8 0 133 0 0 833 0 0	Feb S0 0 0 0 0 0 417 0 0 133 0 0 0	<u>Mar</u> \$0 0 0 0 0 417 0 0 133 0	Apr \$0 0 0 0 0 0 417 0 0 133	<u>May</u> \$0 0 0 0 0 417 0 0	<u>Jun</u> S0 0 0 0 0 417 0	<u>Jul</u> \$0 0 0 0 0 0 417	Auq \$0 0 0 0 0 0 417	<u>Sept</u> S0 0 0 0 0 0 0 417	<u>Oct</u> \$0 0 0 0 0 0 0 417	Nov \$0 0 0 0 0 0 0 417	Dec \$0 0 0 0 0 0 0 0 0 417	<u>Total</u> \$0 0 0 0 0 0 0 5,000
302000 303200 303500 303501 303600 304200 304300 304500 304500 304500 304700 307000 307000 307200 310200 311200	302 310 320 340 389 321 331 390 390 314 314 314 322 325	Franchises Land & Ld Rights SS Land & Ld Rights P Land & Ld Rights TD Land TD Land TD Land & Land Rights AG Struct & Imp P Struct & Imp WT Struct & Imp AG Struct & Imp Offices Struct & Imp Offices Struct & Imp Offices Struct & Imp Store,Shop,Gar Wells Only (LI) Power Generation Equip Othe	0 0 0 417 8 0 133 0 833	0 0 0 0 417 0 133 0 0 0	0 0 0 0 417 0 0 133	0 0 0 0 0 0 0 417 0 0	0 0 0 0 417 0	0 0 0 0 0 417	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
303200 303300 303501 303600 304200 304200 304500 304600 304600 304700 307000 307000 310000 310200 311200	310 320 340 389 321 331 390 390 314 314 314 314 323 322 325	Land & Ld Rights SS Land & Ld Rights P Land & Ld Rights TD Land TD Land TD Struct & Imp P Struct & Imp AG Struct & Imp AG Struct & Imp AG Struct & Imp Offices Struct & Imp Store,Shop,Gar Wells & Springs Wells Only (LI) Power Generation Equip Othe	0 0 0 417 0 133 0 833	0 0 0 417 0 133 0 0 0	0 0 0 0 417 0 0 133	0 0 0 0 0 417 0 0	0 0 0 0 417 0	0 0 0 0 0 417	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
303300 303500 303501 303600 304200 304300 304500 304600 304700 307000 307000 310000 310200 311200	320 340 389 321 331 390 390 390 314 314 314 323 322 325	Land & Ld Rights P Land & Ld Rights TD Land TD Land TD Land & Land Rights AG Struct & Imp P Struct & Imp VT Struct & Imp AG Struct & Imp Offices Struct & Imp Store,Shop,Gar Wells & Springs Wells Only (LI) Power Generation Equip Othe	0 0 0 417 0 133 0 0 833	0 0 417 0 133 0 0	0 0 0 417 0 0 133	0 0 0 417 0 0	0 0 0 417 0	0 0 0 417	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
303500 303501 303600 304200 304300 304500 304600 307000 307000 307200 310200 311200	340 340 389 321 331 390 390 314 314 314 314 323 322 325	Land & Ld Rights TD Land TD Land TD Struct & Imp P Struct & Imp WT Struct & Imp AG Struct & Imp Offices Struct & Imp Store, Shop, Gar Wells & Springs Wells Only (LI) Power Generation Equip Othe	0 0 417 0 133 0 0 833	0 0 417 0 0 133 0 0	0 0 417 0 0 133	0 0 0 417 0 0	0 0 0 417 0	0 0 0 417	0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	õ
303501 303600 304200 304300 304500 304500 304700 307000 307000 310200 310200 311200	340 389 321 331 390 390 390 314 314 323 322 325	Land TD Land & Land Rights AG Struct & Imp P Struct & Imp WT Struct & Imp AG Struct & Imp Offices Struct & Imp Store, Shop, Gar Wells & Springs Wells Only (LI) Power Generation Equip Othe	0 417 0 133 0 0 833	0 0 417 0 0 133 0 0	0 0 417 0 0 133	0 0 417 0 0	0 0 417 0	0 0 417	0	0	0	0	0 0	0	õ
303600 304200 304300 304500 304600 307000 307200 310000 310200 311200	389 321 331 390 390 314 314 323 322 325	Land & Land Rights AG Struct & Imp P Struct & Imp WT Struct & Imp AG Struct & Imp Offices Struct & Imp Store,Shop,Gar Wells Only (LI) Power Generation Equip Othe	0 417 0 133 0 0 833	0 417 0 133 0 0	0 417 0 0 133	0 417 0 0	0 417 0	0 417	0	0	D	Ő	õ	ō	õ
304200 304300 304500 304600 307000 307200 310000 310200 311200	321 331 390 390 314 314 323 322 325	Struct & Imp P Struct & Imp WT Struct & Imp AG Struct & Imp Offices Struct & Imp Store,Shop,Gar Wells & Springs Wells Only (LI) Power Generation Equip Othe	417 0 133 0 0 833	417 0 133 0 0	417 0 0 133	417 0 0	417 0	417					•		
304300 304500 304600 304700 307000 307200 310000 310200 311200	331 390 390 314 314 323 322 325	Struct & Imp WT Struct & Imp AG Struct & Imp Offices Struct & Imp Store, Shop, Gar Wells & Springs Wells Only (LI) Power Generation Equip Othe	0 0 133 0 0 833	0 0 133 0 0	0 0 133	0 0	0		417	417	417	417	417	417	5,000
304500 304600 304700 307000 307200 310000 310200 311200	390 390 314 314 323 322 325	Struct & Imp AG Struct & Imp Offices Struct & Imp Store, Shop, Gar Wells & Springs Wells Only (LI) Power Generation Equip Othe	0 133 0 0 833	0 133 0 0	0 133	0	-	0			417				
304600 304700 307000 307200 310000 310200 311200	390 390 314 314 323 322 325	Struct & Imp Offices Struct & Imp Store,Shop,Gar Wells & Springs Wells Only (LI) Power Generation Equip Othe	133 0 0 833	133 0 0	133		Ω	u u	0	0	0	0	0	0	0
304700 307000 307200 310000 310200 311200	390 314 314 323 322 325	Struct & Imp Store,Shop,Gar Wells & Springs Wells Only (LI) Power Generation Equip Othe	0 0 833	0		133	0	0	D	0	0	0	Ó	0	e e
307000 307200 310000 310200 311200	314 314 323 322 325	Wells & Springs Wells Only (LI) Power Generation Equip Othe	0 833	Ō	0	100	133	133	133	133	133	133	133	133	1.600
307200 310000 310200 311200	314 323 322 325	Wells Only (LI) Power Generation Equip Othe	833	•		0	0	0	0	0	0	0	D	0	0
310000 310200 311200	323 322 325	Power Generation Equip Othe			0	0	0	0	0	0	0	0	Ď	õ	ŏ
310200 311200	322 325		~	833	833	833	833	833	833	833	833	833	833	833	10.000
311200	325	Soiler Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	10,000
			0	0	0	0	0	ō	0	ů.	õ	ŏ	ñ	ő	ů 0
311300		Pump Equip Electric	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
	326	Pump Equip Diesel	0	0	0	0	0	0	0	0	0,200	0	1,230	7,250 0	13,000
311400	327	Pump Equip Hydraulic	Ō	ō	ō	ō	õ	õ	ů	ů	0	Ď	Ő	0	0
320100	332	WT Equip Non-Media	1.083	1.083	1,083	1.083	1.083	1,083	1,083	1.083	1.083	1,083	1,083	1.083	13,000
320110	332	WT Equip Purification (LI)	0	0	0	0	1,000	1,000	1.000	1,000	1,005 N	1,005	1,063	1,085	
320200	332	WT Equip Filter Media	0 0	Ď	ũ	õ	0	0	ů 0	0	0	0	0	0	0
330000	342	Dist Reservoirs & Standpipe	333	333	333	333	333	333	333	333	333	333	333		0
330200	342	Dist Reservoirs-Ground Level	0	0	0	0	0	0	333		333 D	333	333	333	4,000
331003	343	TD Mains Paving (LI)	ů	ő	õ	ő	0	Ő	0	0	D	0	0	0	0
331100	343	TD Mains 4in & Less	ő	ů O	0	0	0	0	0	0	0	-	-	0	0
331230	343	TD Mains 6in & Grtr (LI)	6,875	6,875	6,875	6,875	6,875	6.875	-		-	0	0	0	0
332000	344	Fire Mains	0,015	0,015	0,075	6,673 0	c10,0 0	0 0.0	6,875	6,875	6,875	6,875	6,875	6,875	82,500
333000	345	Services	1,667	1.667	1,667	1,667		-	0	0	0	0	0	0	0
334100	345	Meters	1,007	1.007		, .	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
334130	346 346				0	0	0	Û A RAA	0	0	0	0	0	0	0
334200	346	Meters Other	2,083	2,083	2,083	2,083	2,083	2.083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
		Meter Installations	0	0	0	0	0	0	0	0	D	0	0	0	0
335000	348	Hydrants	417	417	417	417	417	417	417	417	417	417	417	417	5,000
339600	303	Misc. Intangible Plant-CPS	0	0	0	0	0	0	0	D	D	0	0	0	C
340100	391	Office Furniture & Equip	33	33	33	33	33	33	33	33	33	33	33	33	400
340200	391	Comp & Periph Equipment	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
340300	391	Computer Software	83	83	83	83	83	83	83	83	83	83	83	83	1,000
340400	391	Data Handling Equipment	0	0	0	0	0	0	D	D	0	0	0	0	0
340500	391	Other Office Equipment	0	0	0	0	0	0	D	0	0	0	0	0	0
341100	392	Trans Equip Lt Duty Trks	0	0	0	0	0	D	D	Ð	0	0	0	0	0
341300	392	Trans Equip Autos	0	0	0	0	0	0	D	D	0	0	0	0	0
341200	392	Trans Equip Heavy Duty Trks	0	0	0	0	0	0	0	D	0	0	0	0	0
341400	392	Trans Equip Backhoes	0	0	0	0	0	0	0	0	0	0	0	0	0
342000	393	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
343000	394	Tools, Shop, Garage Equip	0	0	0	0	0	D	D	0	0	0	۵	0	0
343100	394	Tools, Shop, Garage Equip Oth	0	0	0	D	D	D	D	0	0	0	0	0	0
344000	395	Laboratory Equipment	0	0	0	0	D	0	0	0	0	0	0	0	0
345000	396	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
345100	396	Power Oper Equip Other	0	0	0	0	D	0	0	0	0	0	0	0	0
346100	397	Comm Equip Non-Telephone	0	0	0	0	D	0	0	0	0	0	0	Ō	Ū
346190	397	Remote Control & Instrument.	0	0	0	0	D	0	0	Ó	0	0	Ō	Ō	ů.
346200	397	Comm Equip-Telephone	D	0	0	0	D	0	0	0	0	0	0	Ō	0
347000	398	Misc Equipment	Ð	0	0	D	0	0	Ō	Ō	ō	0	ō	ō	ō
		Total	\$16,458	\$16,458	\$16,458	\$16,458	\$16,458	\$16,458	\$16.458	\$16,458	\$16,458	\$16,458	\$16,458	\$16,458	\$197,500

Long Island American Water UPIS Retirements -- Rate Year 4/1/2012 - 3/31/2013

JDE	NY State		c						040						
Account	Account	Description	Apr	May	ปนก	Jul	Aug	Sept	Oct	Nov	Dec	:			
301000	301	Organization	\$0	\$0	\$0		50 S0	<u> </u>	\$0	\$0	\$0	Jan	Feb	Mar	Total
302000	302	Franchises	0	õ	õ	Ő	Ő	ő	0	30 0	00 D	\$0 0	\$0 0	\$0 0	\$0 0
303200	310	Land & Ld Rights SS	0	õ	ō	õ	õ	ŏ	ő	Ď	ő	Ő	0	0	0
303300	320	Land & Ld Rights P	0	ō	Ō	Ő	Ő	ñ	ŏ	Ď	Ď	õ	ŏ	0	0
303500	340	Land & Ld Rights TD	Ō	õ	Ő	õ	õ	ň	ŏ	D D	D	0	0	0	U 0
303501	340	Land TD	0	ō	0	õ	õ	ŏ	ő	Ď	D	ő	0	0	0
303600	389	Land & Land Rights AG	0	õ	ŏ	ŏ	ŏ	ů	ŏ	ŏ	Ď	0	ő	0	0
304200	321	Struct & Imp P	417	417	417	417	417	417	417	417	417	417	417	417	5,000
304300	331	Struct & Imp WT	0	0	0	0	0	 D	D	0		-,,,	 0	417	5,000
304500	390	Struct & Imp AG	0	0	0	Ō	ō	Ď	0 0	Ď	õ	0	ő	0	0
304600	390	Struct & Imp Offices	133	133	133	133	133	133	133	133	133	133	133	133	1,600
304700	390	Struct & Imp Store Shop Gar	0	0	0	0	0	0	0	0	0	0		0	000.5
307000	314	Wells & Springs	Ō	Ő	0	ō	Ď	ŏ	0 0	õ	ő	ŏ	õ	ů	0
307200	314	Wells Only (LI)	833	833	833	833	833	833	833	833	833	7,500	7,500	7,500	30,000
310000	323	Power Generation Equip Othe	0	0	0	0	0	0	0	0	0	0	0,500 G	7,500	30,080
310200	322	Boiler Plant Equipment	0	Ō	Ō	Ō	Ď	Ď	0 0	õ	ů 0	Ő	ŏ	0	0
311200	325	Pump Equip Electric	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
311300	326	Pump Equip Dieset	0	0	0	0	D	.,200 D	0	1,200	0	7,200	1,230	0	15,000
311400	327	Pump Equip Hydraulic	Ō	Ō	Ō	ō	0	Ď	õ	ŏ	ŏ	õ	ő	0	ů Ú
320100	332	WT Equip Non-Media	1.083	1,083	1.083	1,083	1.083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	13,000
320110	332	WT Equip Purification (LI)	D	0	0	0,000	0	0	0	0	1,005	1,005	1,005	1,005	13,000
320200	332	WT Equip Filter Media	D	Ō	D	ñ	õ	õ	ŏ	õ	õ	õ	õ	õ	D D
330000	342	Dist Reservoirs & Standpipe	333	333	333	333	333	333	333	333	333	6,583	6,583	6,583	22,750
330200	342	Dist Reservoirs-Ground Level	0	D D	0	0	0	000	0.00	0	0	0,505	0,555	0,003	22,750
331003	343	TD Mains Paving (LI)	ō	Ō	Ď	õ	õ	õ	ŏ	ŏ	õ	ŏ	ŏ	ő	0
331100	343	TD Mains 4in & Less	n D	Ď	Ô	õ	õ	ő	ů	õ	ñ	ů	Ő	0	Ω 0
331230	343	TD Mains 6in & Grtr (LI)	6.875	6,875	6,875	6,875	6,875	6.875	6.875	6.875	6,875	6,875	6,875	6,875	82,500
332000	344	Fire Mains	0,010	0,010	0,010	0,010	0,0,0	0.070	0,0,0	0,070	0,010	0,015	0,075	0,015	02,300 Ω
333000	345	Services	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1.667	1,667	1,667	20,000
334100	346	Meters	D	0	0	0	0	0	0	0	0	,,,	0,001	0	20,000
334130	346	Meters Other	2.083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2.083	2,917	2,917	2,917	27,500
334200	347	Meter Installations	0	0	0	8	0	0	0	0	2,000 D	2,011	2,011	2,017	21,500
335000	348	Hydrants	417	417	417	417	417	417	417	417	417	417	417	417	5,000
339600	303	Misc. Intangible Plant-CPS	D	0	D	0	0	0	0	0	0	0	0	0	0
340100	391	Office Furniture & Equip	33	33	33	33	33	33	33	33	33	33	33	33	400
340200	391	Comp & Periph Equipment	1,250	1,250	1,250	1,250	1,250	1.250	1,250	1,250	1,250	417	417	417	12,500
340300	391	Computer Software	83	83	83	83	83	83	83	83	83	83	83	83	1,000
340400	391	Data Handling Equipment	D	0	0	0	0	0	0	0	0	0	0	0	0
340500	391	Other Office Equipment	0	0	0	D	0	0	0	Ó	D	Ū.	Ō	0	0
341100	392	Trans Equip Lt Duty Trks	0	0	0	0	0	0	0	0	0	0	0	D	0
341300	392	Trans Equip Autos	0	0	0	D	Ó	0	0	Ō	Ō	0	Ō	Ő	D D
341200	392	Trans Equip Heavy Duty Trks	0	0	0	0	0	0	0	0	0	G	Ó	0	0
341400	392	Trans Equip Backhoes	D	0	0	0	8	0	0	Ó	Ó	0	ō	ō	ō
342000	393	Stores Equipment	D	D	0	0	0	0	0	0	D	0	0	0	0
343000	394	Tools, Shop, Garage Equip	0	0	D	D	0	0	0	0	0	0	0	0	0
343100	394	Tools, Shop, Garage Equip Oth	0	0	0	0	0	0	0	0	0	0	0	0	0
344000	395	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
345000	396	Power Operated Equipment	0	0	0	0	Ó	0	Ó	0	0	Û	0	0	0
345100	396	Power Oper Equip Other	Ð	0	0	0	0	0	0	0	0	0	0	0	0
346100	397	Comm Equip Non-Telephone	D	0	0	0	0	0	0	0	0	0	0	0	0
346190	397	Remote Control & Instrument.	D	0	0	0	0	0	0	0	0	0	0	0	0
346200	397	Comm Equip-Telephone	0	0	0	0	0	0	0	0	0	0	0	0	0
347000	398	Misc Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	\$16.458	\$16.458	\$16.458	\$16,458	\$16,458	\$16,458	\$16,458	\$16,458	\$16,458	\$29,375	\$29,375	\$29,375	\$236,250
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Long Island American Water UPIS Accounts — Year 2010

JDE	NY State		2009							2010							13 Month
	Account	Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
301000	301	Organization	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$943	\$73
302000	302	Franchises	518	518	518	518	518	518	518	518	518	518	518	518	518	6.738	518
303200	310	Land & Ld Rights SS	435,602	435,602	435.602	435,602	435,602	435.602	435,602	435,602	435.602	435,602	435,602	435,602	435.602	5,662,821	435.602
303300	320	Land & Ld Rights P	162,627	162.627	162.627	162,627	162,627	162,627	162,627	162,627	162.627	162,627	162,627	162,627	162,627	2.114.157	162,627
303500	340	Land & Ld Rights TD	21,026	21.026	21.026	21,026	21,026	21.026	21,026	21.026	21.026	21,026	21,026	21,026	21,026	273.343	21,026
303501	340	Land TD	8,502	8.502	8.502	8,502	8.502	8.502	8,502	8,502	8.502	8,502	8,502	8.582	8.502	110.532	8.502
303600	389	Land & Land Rights AG	631	631	631	631	631	631	631	631	631	631	631	631	631	8.208	631
304200 304300	321	Struct & Imp P	2,764,359	2,764.359	2,763,359	2,759,345	2,759.345	2.759.345	2,759,345	2,759,345	2.770.435	2,769,589	2,769,569	2,768,051	2.790.377	35,956,844	2.765,911
304300	331 390	Struct & Imp WT	7,952.505	7,952.505	7,950,005	7,966,695	7,966,695	7.955.595	7,978,548	7,978,548	7.978.548	7,978,548	7,978,548	7,978,548	7,985,132	103,611,523	7.970,117
304500	390	Struct & Imp AG Struct & Imp Offices	1,065.136 2.691.688	1.065.136	1.065,136	1,086,654	1,086,654	1.086.654	1,086,654	1.086.654	1.086.654	1,086,654	1.093.056	1,093.056	1,271,427	14,259,526	1,096,687
304700	390	Struct & Imp Store Shop Gar	549,125	2,691,688 549,125	2,691,477 548,885	2,691,477 548,885	2,691,477 548,885	2.691.477	2,691,477	2,691,477	2.691.477	2,691,477	2,691,477	2,691,477	2,691,477	34,989,528	2,691,510
307000	374	Wells & Springs	1,587.009	1,587,009	1,587,009	1,587,009	546,885 1,587,009	548.885 1.587,009	548,885 1,587,009	548,885 1,587,009	548.885 1.587.009	548,885 1.587,009	548,865	548.885	548,885	7.135.987	548,922
307200	314	Wells Only (LI)	4,428.796	4 428 795	4,428,796	4,428,796	4,428,796	4.428.796	4.428.796	4,428,796	4,428,796		1.587,009	1,587,009	1,587,009	20,631,120	1.587.009
310000	323	Power Generation Equip Othe	826,362	826.362	826.362	826,362	826,362	826.362	831,201	831,201	4,420,795 831,201	4,428,796 831,201	4,428,796 831,201	4,428,796	4,428,796	57,574,353	4,428,796
310200	322	Boiler Plant Equipment	16.690	16.690	16,690	020,302	020,302	020.502	001,201	031,201	031.201	031,203	031,201	831.201	831,201 D	10,776,578 50,070	828.968
311200	325	Pump Equip Electric	5,034,762	5,029,018	5.028.213	5,030,622	5.030.622	5.030,622	5,036.008	5,035,601	5.035.601	5,035,523	5.042.159	5.034.610	5.143.774	65,547,135	3.852 5.042.087
311300	326	Pump Equip Diesel	1,865,408	1,865,408	1,865,408	1,867,416	1,867,918	1,867,918	1.884,241	1,923,804	1,923,804	1,966,110	1.956.637	1,895,909	1,895,909	24,645,888	1,895,838
311400	327	Pump Equip Hydraulic	7,870	7.870	7.870	7,870	7,870	7,870	7,870	16,361	16,361	16,361	24,383	24.383	25,073	178.015	13,693
320100	332	WT Equip Non-Media	2,424,087	2,423,419	2,420,570	2,420,570	2,419,492	2,419,492	2,420,570	2,420,570	2,420,570	2,420.570	2,420,570	2.420,570	2,420,570	31.471.625	2.420.894
320110	332	WT Equip Purification (LI)	10,163,564	10,161,614	10,161,614	10,161,614	10,161,614	10 161 614	10,161,614	10,161,614	10,161,614	10,160,681	10,160,681	10,160,681	10,160,707	132,099,230	10,161,479
320200	332	WT Equip Filter Media	219,170	219,170	219,170	219,170	219,170	219,170	219,170	219,170	219,170	219.170	219,170	219,170	219.170	2,849,215	219,170
330000	342	Dist Reservoirs & Standpipe	4,063,118	4,063,118	4,063,118	4,063,118	4,063,118	4.063.118	4.063.118	4,063,118	4,063,118	4.063.118	4.063.118	4.063.118	4,063,118	52.820,540	4.063.118
330200	342	Dist Reservoirs-Ground Level	9,622	9,622	9,622	9,622	11,039	13,418	13,418	13,418	13.418	13,418	13,418	13,418	13,418	156.869	12,067
331003	343	TD Mains Paving (LI)	6,697.962	6 675 444	6,675,444	6,675,444	6,536,033	6.497.997	6,641,694	6,700,107	6,872.531	6,608,904	6,608,904	6,593,648	6,614,857	86,398,970	6.646.075
331100	343	TD Mains 4in & Less	898,503	907.808	907.462	918,594	927,472	929.821	935,463	965,642	972.213	972,110	1.010.899	1,053,388	1.072.234	12,471,609	959,355
331230	343	TD Mains 6in & Grtr (Li)	42,882,734	43,119,369	43,159,234	43,228,134	43,522,526	43.618,119	44,304,829	45.038,627	45,603,865	46,782,197	46,931,579	46,985,769	47.526.080	582,703,061	44,823,312
332000	344	Fire Mains	2,036,993	2,036,993	2,036,993	2,036,993	2,036,993	2,036,993	2,036,993	2,036,993	2.036.993	2,036,993	2.036,993	2,036,993	2,036,993	26,480,905	2.036.993
333800	345	Services	30,494,870	30,635,931	30,738,877	30,805,251	30,950,801	30.964.177	31,344,259	31,667,653	31,786,104	32,146,933	32,394,823	32,473,077	32,720,565	409.123,321	31,471.025
334100	346	Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
334130	346	Meters Other	11,112,540	11,111,912	11,111,829	11,112,134	11,112,234	11.112.302	11,109,411	11,109,375	11,119,497	11,117.257	11,119,335	11,139,557	11,171,776	144,559,158	11.119.935
334200	347	Moter Installations	4,768,541	4,769.006	4,768,697	4,769,031	4,769,250	4.769.343	4,769,559	4,772,002	4,781,028	4,783,757	4.781.754	4,781,768	4,784,413	62,068,149	4.774.473
335000	348	Hydrants	6,220,118	6 285 063	6,345,750	6,360,627	6,411.607	6.469.426	6,483,564	6,503,133	6,522.135	6,568,755	6,569,430	6,636,312	6.767.352	84.143,272	6,472.559
339600	303	Misc. Intangible Plant-CPS	(0)	Û	0	0	146,813	147,990	147,989	147,989	147.989	147,989	147,989	147,989	147,989	1.330,727	102.364
340100	391	Office Furniture & Equip	291.775	291,775	291,775	286.164	286,164	286,164	286,164	286,164	286,154	286,164	286,164	286 164	286.164	3,736,959	287.458
340200	391	Comp & Periph Equipment	338,545	330.858	330,858	230,539	230,540	230.540	230,638	230,638	230.638	237,089	251,258	247,444	247,447	3,367,028	259.002
340300	391	Computer Software	2,096.241	2,093,403	2.093,403	2,093,403	2,093,403	2,093,403	2.098,602	2,098,602	2.098.602	2,098,844	2.098.844	2,098.844	2.098.945	27.254,542	2.096,503
340400	391	Data Handling Equipment	126.635	126.635	126.635	126,635	126,635	126.635	126,635	126,635	126.635	126,635	126,635	126 635	126,635	1,646,259	126.635
340500	391	Other Office Equipment	67,357	67.357	67.357	66,765	66,765	66,765	66,765	66,765	66,765	66,765	66,765	66.765	66.765	\$59,721	66,902
341100	392	Trans Equip Lt Duty Trks	127,222	127.222	127.222	127,222	127,222	94,922	94,922	94,922	94.922	94,922	94,922	94,922	94,922	1,395,489	107.345
341300	392	Trans Equip Aulos	153.753	153.753	153.753	153,753	153.753	13.778	13,778	13,778	13.778	13,778	13,778	13.778	13,778	878.989	67.615
341200 341400	392 392	Trans Equip Heavy Duty Trks		U 0	0	0	U O	U 0	0	U 0	บุ	0	0	0	0	0	0
347400	392	Trans Equip Backhoes Stores Equipment	15.524	15.382	15.382	15,382	15,382	15,382	20.312	20.312	20,312	20,312	20.312	20.312	20.312	234.618	18.048
342000	394	Tools, Shop, Garage Equip	428.338	428.338	428.338	433.669	433,669	433.669	433,669	434.802	434.802	434.802	434.321	434,321	457.892	5.650.630	434,664
343000	394	Tools,Shop,Garage Equip Oth	420.330	149.353	420.330	149,353	149,353	149.353	149,353	149,353	147,910	147,910	147,910	147.910	457.692	1,939,570	149,198
344000	395	Laboratory Equipment	68,903	68,903	68,903	68,903	68,903	68,903	68,903	68,903	68,903	68,903	66,903	68,903	68,903	895,733	68,903
345000	396	Power Operated Equipment	69,130	69 130	69,130	69,130	69,130	69,130	69,130	69,130	69,130	69,130	59,130	69,130	69,130	898,688	69,130
345100	396	Power Oper Equip Other	11.650	11.650	11.650	11,650	11,650	11,650	11,650	11,650	11.650	11.650	11,650	11,650	11.650	151,455	11,650
346100	397	Comm Equip Non-Telephone	165,618	167,716	167,716	165,543	165.543	165,543	167,716	167.716	167,716	167,716	167,716	167,716	167,716	2,171,688	167.053
346190	397	Remote Control & Instrument.	99,579	99.579	99.579	99,629	99,741	99,741	107,567	107,567	107,567	107,567	107,567	111,969	112.179	1,359,831	104,602
346200	397	Comm Equip-Telephone	41,812	41.812	41.812	41,861	41,974	41,974	49,799	49,799	49,799	49,799	49,799	54.202	54,412	608,854	46.835
347000	398	Misc Equipment	188,361	188,361	188,361	188,361	188,361	188.361	188,361	188,361	188,361	188,361	188,361	188.361	188,361	2.448,697	188,361

		Total	\$155.850.309	\$156 262 644	\$156.457.801	\$156.538,380	\$157,046,969	\$157.009,510	\$158,304,632	\$159,521,171	\$160,431,652	S161,801,334	\$162,263,420	\$162,445.391	\$163,785,595	\$2.067.718.808	\$159.055.293

Long Island American Water UPIS Accounts -- Year 2011

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JDE	NJ State		2010 _							2811							13 Month
Account	Account	Description	Dec	Jan	Feb	Mar	Apr	May	jan	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
301000	301	Organization	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$943	\$73
302000	302	Franchises	518	518	518	518	518	518	518	518	518	518	518	518	518	6.738	518
303200	310	Land & Ld Rights SS	435,602	435.602	435.602	435.602	435,602	435.602	435.602	435.602	435.602	435,602	435,602	435.602	435,602	5,662,821	435,602
303300	320	Land & Ld Rights P	162,627	162.627	162.627	162,627	162,627	162.627	162,627	162.627	162.627	162,627	152,627	162.627	162,627	2.114,157	162.527
303500 303501	340 340	Land & Ld Rights TD Land TD	21,026 8,502	21,026	21.026	21,026	21,026	21.026	21,026	21.026	21.025	21,026	21,026	21.026	21,026	273,343	21.026
303600	389	Land & Land Rights AG	631	8.502 631	8.502 631	8.502 631	8.502 631	8.502 631	8,502 631	8.502 631	8,502 631	8,502	8,502 631	8,502	8.502	110.532	8.502
304200	321	Struct & Imp P	2,790,377	2,790,377	2,790,377	2,790,377	2,792,227	2.797,777	2,805,177	2,814,427	2.821.827	631 2.825.527	2,827,377	631 2.827.377	631 2.954.877	8.208	631
304300	321	Struct & Imp WT	7,985,132	7,985,132	7,985,132	11 033 257	11,033,257	11.033,257	11,033,257	11.033.257	11,033.257	11,033,257	10,970,757	2,827.377	2.934.677	36,628,100 134,100,471	2.817.546 10.315.421
304500	390	Struct & Imp AG	1 271,427	1.271.427	1.271.427	1.271.427	1,271,427	1.271.427	1,271,427	1,271,427	1.271.427	1,271,427	1.271,427	1,271,427	1,271,427	16.528,546	1.271.427
304600	390	Struct & Imp Offices	2 691,477	2,695,344	2,699,211	2,708,733	2,712,599	2,716,466	2,720,333	2,724,199	2,728,066	2,731,933	2,735,799	2,739,665	2,743,533	35,347,359	2,719.028
304700	390	Struct & Imp Store, Shop, Gar	548,885	548.885	548,885	548,885	548,885	548,885	548,885	548,885	548.885	548,885	548,885	548,885	548.885	7,135,507	548.885
307000	314	Wells & Springs	1,587,009	1,587.009	1,587,009	1,587,009	1,587,009	1.587.009	1,587,009	1,587,009	1.587.009	1,587,009	1,587,009	1,587.009	1,587,009	20,631,120	1,587,009
307200	314	Wells Only (LI)	4,428,796	4,449.026	4,469,255	4,540,960	4,549,243	4.970,025	6,070,855	6,096,263	6.117.421	6,136,078	6,658,486	6,681.215	7.677,249	72,844,872	5,603,452
310000	323	Power Generation Equip Othe	831,201	831,201	831.201	1,593,232	1,593,232	1.593.232	1,593,232	1,593,232	1.593.232	1,593,232	1.593,232	1,593.232	1,593,232	18,425,921	1.417.379
310200	322	Boiler Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311200	325	Pump Equip Electric	5,143,774	5,174,545	5,205,316	5,313,306	5,346,102	5.383.698	5,464,094	5,506,865	5,547,236	5,582,807	5,615,977	5,646,748	5.805.019	70,735,488	5.441,191
311300	326	Pump Equip Diesel	1,895,909	1,895,909	1,895,909	1,895,909	1,895,909	1.895.909	1,895,909	1,895.909	1,695.909	1,895.909	1.895,909	1,895.909	1,895,909	24.646.812	1.895.909
311400	327	Pump Equip Hydraulic	25,073	25,073	25.073	25,073	25,073	25,073	25,073	25,073	25.073	25.073	25,073	25,073	25,073	325.954	25.073
320100	332	WT Equip Non-Media	2,420,570	2,446,945	2.473,320	6,379,200	6,407,975	6.441.550	6,477,525	6,515,900	6.551,675	6,583.050	6.549,325	6,575.700	6.687.075	72.510,007	5,577.693
320110	332	WT Equip Putification (LI)	10,160,707	10,160.707	10,160,707	10,160,707	10,160,707	10.160.707	10,160,707	10,160,707	10,160,707	10,160.707	10.160,707	10,160.707	10,160,707	132.089,186	10,160.707
320200	332	WT Equip Filter Media	219,170	219,170	219.170	219,170	219,170	219.170	219,170	219,170	219.170	219,170	219,170	219,170	219,170	2,849,215	219.170
330000 330200	342 342	Dist Reservoirs & Standpipe Dist Reservoirs-Ground Level	4,053,118 13,418	4,071,910 13,418	4,080,702 13,418	4,105,987 13,418	4,114,778 13,418	4.123.570 13.418	4,132,362 13,418	4,141,153 13,418	4,149,945 13,418	4,158.737 13,418	4.167,528 13,418	4,176,320 13,418	4,185,112 13,418	53,671,222 174,432	4.128.556 13.418
331003	342	TD Mains Paving (Lt)	6,614,857	6,614,857	6.614.857	6,614,857	6,614,857	6.614 857	6,614,857	6,614,857	6.614,857	6,614,857	6.614,857	6.614.857	6.614,857	85,993,144	6,614.857
331100	343	TO Mains Faring (Er)	1 972 234	1,072,234	1.072.234	1.072 234	1,072,234	1.072.234	1.072.234	1 072.234	1,072,234	1.072.234	1,072,234	1.072.234	1.072.234	13,939,038	1.072.234
331230	343	TD Mains 6in & Grtr (LI)	47 526.080	47,934,226	48,349,925	49,157,884	49,549,333	49.947.281	50,359,191	50,773,639	51,177,337	51,564,536	51,912,984	52,273,682	53 730 598	654 256 697	50,327.438
332000	344	Fire Mains	2,036,993	2,036.993	2,036,993	2,035,993	2,036,993	2,036,993	2,036,993	2,036,993	2.036,993	2,036.993	2.036,993	2,036.993	2.036.993	26,480,905	2,036,993
333000	345	Services	32,720,565	32,836,378	32,928,029	33,085,736	33,237,387	33.389,039	33,541,047	33,692,699	33.844,351	33,996,002	34,067,654	34,154,306	34.245.957	435,739,150	33.518.396
334100	346	Meters	D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
334130	346	Meters Other	11,171,776	11,175.942	11,175,109	11,482,672	11.508.088	11.586.005	11,690,172	11,820,588	11,924,755	11,973,922	11,984,088	11,983,255	11.982,422	151,458,792	11,650.676
334200	347	Meter Installations	4,764,413	4,784,413	4,784,413	4,784,413	4,784,413	4.784.413	4,784,413	4,784,413	4,784,413	4,784.413	4,784,413	4,784,413	4.784.413	62,197,365	4,784,413
335000	348	Hydrants	6,767,352	6,770,935	6,795,518	6,820,102	6,846,185	6,925,268	7,005,852	7,087,935	7.193.518	7,246,102	7.252,185	7,251,768	7,251,352	91.214.072	7.016.467
339600	303	Misc. Intangible Plant-CPS	147,989	147,989	147.989	147,989	147,969	147.989	147,989	147,989	147,989	147,989	147,989	147,989	147.989	1,923,858	147.989
340100	391	Office Furniture & Equip	286,154	287.130	288.097	290,477	291,444	292.411	293,377	294,344	295.311	296,277	297.244	298.211	299,177	3.809.664	293.051
340200	391	Comp & Periph Equipment	247,447	247,030	246.613	246 197	248,030	254.363	262,947	273,780	282,363	286,447	288,280	287.863	287,447	3.458.805	266.062
340300	391	Computer Softwaru	2,098,945 126,635	2,098.862	2,098,779	2,098,695 126,635	2.098.612	2.098.529 126,635	2,098,445	2.098,362 126,635	2.098.279 126,635	2,098,195	2.098,112 126,635	2,098,029 126,635	2.097.945 126,635	27.279.788 1.646,259	2,098.445 126,635
340400 340500	391 391	Data Handling Equipment Other Office Equipment	66,765	126.635 66.765	126.635 66.765	66.765	126,635 66,765	66.765	126,635 66,765	66,765	66,765	126,635 66,765	66,765	66.765	66,765	867,946	66.765
341100	392	Trans Equip Lt Duty Trks	94,922	94,922	94,922	94.922	94,922	94,922	94,922	94,922	94,922	94,922	94,922	94,922	163,922	1.302.990	100,230
341300	392	Trans Equip Autos	13,778	13.778	13,778	13,778	13,778	13,778	13,778	13,778	13.778	13,778	13,778	13,778	68.778	234,115	18,009
341200	392	Trans Equip Heavy Duty Trks	0	0	0	0	0	0	0	0	0	00	0	0	130,000	130,000	10,000
341400	392	Trans Equip Backhoes	ō	ō	Ő	0 0	ō	0	ō	Ō	Õ	0	Ð	Õ	0	0	0
342000	393	Stores Equipment	20,312	20,312	20.312	20,312	20,312	20,312	20.312	20,312	20,312	20,312	20,312	20,312	20,312	264.052	20,312
343000	394	Tools, Shop, Garage Equip	457,892	468.225	478,558	489.740	500,073	510.406	520,740	531,073	541,406	551,740	562,073	572.406	582,740	6.767,070	520,544
343100	394	Tools, Shop, Garage Equip Oth	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	1.990,328	153,102
344000	395	Laboratory Equipment	68,903	68,903	68 903	68,903	68,903	68.903	68,903	68,903	68.903	68,903	68,903	68.903	68.903	895,733	68,903
345000	395	Power Operated Equipment	69,130	69.130	69.130	69,130	69,130	69,130	69.130	69,130	69.130	69,130	69,130	69,130	69,130	898,688	69.130
345100	395	Power Oper Equip Other	11,650	11.650	11.650	11,650	11,650	11.650	11,650	11,650	11.650	11,650	11,650	11.650	11.650	151,455	11,650
346100	397	Comm Equip Non-Telephone	167,716	167.716	167.716	167,718	167,716	167.716	167,716	167,716	167,716	167,716	167.716	167,716	167,715	2.180,303	167.716
346190	397	Remote Control & Instrument,	112,179	112.179	112.179	112,179	112,179	112,179	112,179	112,179	112.179	112,179	112.179	112.179	112.179	1,458,329	112.179
346200	397	Comm Equip-Telephone	54,412	54,412	54.412	54,412	54,412	54,412 188,361	54.412 188.361	54,412 188,361	54,412 188,361	54,412 188,361	54,412 188,351	54.412 188,361	54.412 188.361	707,353 2,448,697	54,412 188,361
347000	398	Misc Equipment	188,361	188.361	188,361	188.361	188,361	100.301	160.361	100,301	100.301	100,301	109.301	100,301	100.001	2.440.05/	100.001
		Total	\$163,785,595	\$164 418 127	\$165,050,070	5174 291 481	\$174,983,493	\$176 217 805	\$178,223,533	\$179 152 645	\$180,055,107	\$180 812 769	\$181,736,031	\$182 285 464	\$185,503,420	\$2,286,515,550	\$175,885.812
		i Qiai	3103103132	3104,410,137	3,03,030,070	01(7.201,401			0.10.220.000								

Long Island American Water UPIS Accounts -- Year 2012

JDE	NY State		2011							2012							13 Month
Account	Account	Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
301000	301	Organization	S73	\$73	\$73	573	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$943	\$73
302000	302	Franchises	518	518	518	518	518	518	518	518	518	518	518	518	518	6,738	518
303200	310	Land & Ld Rights SS	435,602	435,602	435.602	435,602	435,602	435.602	435,602	435,602	435,602	435,602	435,602	435,602	435,602	5.662,821	435.602
303300 303500	320	Land & Ld Rights P	162,627	162.527	162.627	162,627	162.627	162.627	162,627	162,627	162,627	162,627	162,627	162.627	162.627	2.114.157	162.627
303500	340 340	Land & Ld Rights TD	21,026	21,026	21.026	21,026	21,026	21.026	21,026	21,026	21,026	21,026	21,026	21,026	21.026	273,343	21.026
303600	340	Land TD Land & Land Rights AG	8,502 631	8.502 631	8.502 631	8,502 631	8.502	8.502	8,502	8,502	8,502	8,502	8,502	8.502	8,502	110.532	8.502
304200	321	Struct & Imp P	2,954,877	2,958,211	2,961,544	2,964,877	631 2,968,211	631 2,971,544	631 2.974.877	631	631	631	631	631	631	8.208	631
304300	331	Struct & Imp WT	10,970,757	10,970,757	10,970,757	10.970.757	10,970,757	10,970,757	10,970,757	2,978,211	2.981.544	2,984.877	2,958,210	2,991,544	2.994,877	38.673,403	2.974.877
304500	390	Struct & Imp AG	1.271.427	1,271,427	1,271,427	1.271.427	1,271,427	1,271,427	1,271,427	10,970,757 1,271,427	10.970,757 1,271,427	10,970,757 1,271,427	10,970,757 1,271,427	10.970,757 1.271,427	10.970,757 1.271,427	142.619.847	10.970,757
304600	390	Struct & Imp Offices	2,743,533	2 748,399	2,753,266	2,758,133	2,762,999	2,767,855	2,772,733	2,777,599	2.782,466	2,787,333	2 792 199	2,797,066	2,801,933	16.528,546	1,271,427
304700	390	Struct & Imp Store, Shop, Gar	548,885	548,885	548.885	548,885	548,885	548,885	548,885	548,885	548,885	548,885	548,885	548,885	548,885	36.045,525 7,135,507	2,772,733 548.885
307000	314	Wells & Springs	1,587,009	1,587,009	1,587,009	1,587,009	1,587,009	1,587,009	1,587,009	1.587.009	1,587,009	1,587,009	1,587,009	1,587,009	1.587,009	20,631,120	1.587,009
307200	314	Wells Only (Li)	7,677 249	7,703,499	7,729,749	7,755,999	7,782,249	7.808.499	7,834,749	7,860,999	7.887.249	7,913,499	7,939,749	7,965,999	7.982.249	101,841,733	7.833,979
310000	323	Power Generation Equip Othe	1,593,232	1,593.232	1,593,232	1,593,232	1,593,232	1.593.232	1,593,232	1,593,232	1.593,232	1,593,232	1,593,232	1,593,232	1,593,232	20.712.015	1,593,232
310200	322	Boiler Plant Equipment	0	. 0	0	0	Ç	D	0	0	0	0	0	1,000,202	0	20.772,010	1,000,202
311200	325	Pump Equip Electric	5,805,019	5,842.053	5,879,086	5,917,319	5,955,553	5.993.786	6,032,019	6,070,253	6.108,486	6,146,719	6,184,953	6.221.986	6.259.019	78,416,253	6,032,019
311300	326	Pump Equip Diesel	1,895,909	1,895.909	1,895,909	1,895,909	1.895,909	1.895.909	1,895,909	1,895,909	1,895,909	1,895,909	1,895,909	1,895,909	1,895,909	24.646,812	1.895,909
311400	327	Pump Equip Hydraulic	25,073	25.073	25.073	25,073	25,073	25,073	25,073	25,073	25,073	25,073	25,073	25.073	25,073	325,954	25,073
320100	332	WT Equip Non-Media	6,687,075	6,719.275	6,751,475	6,784,675	6,818,275	6.851.675	6,865,075	6,918,475	6.951.875	6,985.275	7,018,675	7 050 875	7.083.075	89,505,971	6.885.075
320110	332	WT Equip Purification (LI)	10,160,707	10,160.707	10,160,707	10,160,707	10,160,707	10.160,707	10,160,707	10,160,707	10.160.707	10,160,707	10,150,707	10,160,707	10,160,707	132,089,186	10,160,707
320200	332	WT Equip Filter Media	219,170	219.170	219.170	219,170	219,170	219,170	219,170	219,170	219,170	219,170	219.170	219,170	219,170	2.849,215	219,170
330000	342	Dist Reservoirs & Standpipe	4,185,112	4,194,778	4,204,445	4,214,112	4,223,778	4,233,445	4,243,112	4,252,778	4.262.445	4,272,112	4,281,778	4,291,445	4.301.112	55,160,452	4.243,112
330209	342	Dist Reservoirs-Ground Level	13,416	13.418	13.418	13.418	13,418	13.418	13,418	13.418	13.418	13,418	13,418	13,418	13,418	174,432	13,418
331003	343	TD Mains Paving (LI)	6,614,857	6,614,857	6,614,857	6,614,857	6.614.857	6.614.857	6,614,857	6,614,857	6.614.857	5,614.857	6,614,857	6,614,857	6.614.857	85.993,144	6,614,857
331100	343	TD Mains 4in & Less	1,072,234	1,072,234	1,072,234	1,072,234	1.072.234	1.072.234	1,072,234	1,072,234	1.072.234	1,072.234	1,072,234	1,072,234	1.072.234	13.939,038	1.072.234
331230	343	TD Mains 6in & Grtr (LI)	53,730,598	54,231,276	54,731,953	55,232,631	55,733,308	\$6,233,986	56,734,663	57,235,341	57.736.018	58,236.696	58,737,373	59,238,051	59,606,228	737.418,121	56,724,471
332000	344	Fire Mains	2,036,993	2,036,993	2,036,993	2.036.993	2.036.993	2.036.993	2,036,993	2,036,993	2.036.993	2,036,993	2,036,993	2,036,993	2.036.993	26,480,905	2,036,993
333000	345	Services	34,245,957	34,378 880	34,511,802	34,644,725	34,777,647	34,910,570	35,043,492	35,176,415	35.309,337	35,442,260	35,575,182	35,708,105	35,786,027	455,510,401	35.039,262
334100 334130	346 346	Meters	0 11,982,422	0 11,984,922	0	11 001 000	0	0	0	0	0	0	9	0	0	0	0
334130	345	Meters Other Meter Installations	4,764,413	4,784,413	11,984,922 4,784,413	11,984,922 4,784,413	12.022,422	12.134.922	12,284,922	12,472,422	12.622.422	12,647,422	12.684.922	12,684,922	12,684,922	160.176,480	12.321.268
335000	348	Hydranis	7,251,352	7,280,352	7.309.352	7.364.602	4.784,413 7,419,852	4,784,413 7,475,102	4,784,413 7,530,352	4,784,413 7,585,602	4.784.413 7.640.852	4,784.413 7.696.102	4.784.413 7.751.352	4,784,413 7,780,352	4,784,413 7,789,352	62,197.365	4.784.413
339600	303	Misc. Intangible Plant-CPS	147,989	147,989	147,969	147,989	147,989	147 989	147,989	147,989	147,989	147,989	147,989	147,989	147,989	97,874,572 1,923,858	7.528,813 147,989
340100	391	Office Furniture & Equip	299,177	300,394	301.611	302.827	304,044	305,261	306,477	307,694	308,911	310,127	311,344	312.561	313.777	3,984,206	306,477
340200	391	Como & Periph Equipment	287,447	286,197	284,947	283.697	288,697	306.197	329,947	359.947	383,697	394,947	399,947	398,697	397,447	4.401,805	338,600
340300	391	Computer Software	2,097,945	2,097,862	2,097,779	2,097,695	2,097,612	2.097.529	2,097,445	2,097,362	2.097.279	2,097,195	4.691,175	4,691.093	4.691,009	35.048,980	2.595.075
340400	391	Data Handling Equipment	126,635	126 635	126.635	126,635	126,635	126,635	126,635	126,635	126,635	126,635	126,635	126.635	126,635	1,646,259	126,635
340500	391	Other Office Equipment	66,765	66.765	66.765	66,765	66,765	66 765	66,765	66,765	66.765	66,765	66,765	66,765	66.765	867,946	66,765
341100	392	Trans Equip Lt Duty Trks	163,922	163,922	163,922	163,922	163,922	163 922	163,922	163,922	163,922	163,922	163,922	163,922	262.922	2.229,990	171,538
341300	392	Trans Equip Autos	68.778	68.778	68.778	68,778	68,778	68.778	68,778	68,778	68,778	68,778	68,778	68,778	154,778	980.115	75.393
341200	392	Trans Equip Heavy Duty Trks	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	1.690,000	130,000
341400	392	Trans Equip Backhoes	Ð	0	0	0	0	0	0	0	0	0	0	0	200,000	200.000	15.385
342000	393	Stores Equipment	20,312	20,312	20,312	20,312	20,312	20,312	20,312	20,312	20.312	20,312	20,312	20.312	20,312	264,052	20,312
343000	394	Tools, Shop, Garage Equip	582,740	593.073	603.406	613,740	624,073	634.406	644,739	655,073	665,406	675,739	686,073	696,406	706,739	8,381,613	644.739
343100	394	Tools Shop Garage Equip Oth	153,102	153,102	153.102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	1,990,328	153.102
344000	395	Laboratory Equipment	68,903	68.903	68.903	68,903	68,903	68.903	68,903	68,903	68.903	68,903	68,903	68.903	68.903	895,733	68.903
345000	396	Power Operated Equipment	69,130	69,130	69,130	69,130	69,130	69.130	69,130	69,130	69,130	69,130	69,130	69.130	69.130	898.688	69.130
345100	396	Power Oper Equip Other	11,650	11.650	11.650	11,650	11,650	11.650	11,650	11.650	11.650	11,650	11,650	11.650	11.650	151,455	11.650
346100	397	Comm Equip Non-Telephone	167.716	167.716	167.716	167,716	167,716	167,716	167,716	167,716	167,716	167,716	167,716	167.716	167.716	2.180,303	167.716
346190	397	Remote Control & Instrument.	112,179	112.179	112,179	112,179	112,179	112.179	112,179	112,179	112.179	112,179	112,179 54,412	112,179	112,179 54,412	1,458,328	112,179
346200 347000	397 398	Comm Equip-Telephone	54,412 188,361	54,412 188,361	54,412 188,361	54,412 188,361	54,412 188,361	54.412 188.361	54,412 188,361	54,412 188,361	54.412 188.361	54,412 188,3 6 1	54,412 188,361	54.412 188.361	54.412 188.361	707,353 2,448,697	54,412 188,361
547000	280	Misc Equipment	100,501	100,001	100.301	100,301	100.301	100.001	100.001	100,301	100.001	100.001	100.301	100.303	100.001	2.440,097	100.301
		Total	\$185,503,420	\$186,292.087	\$187,078,253	\$187,893.070	\$188,751,636	\$189,697,703	\$190,687,520	\$191,721,086	\$192,710,903	\$193,563,220	\$197,015,850	\$197,802,017	\$198,755,684	\$2,487,472,449	\$191,344,035

Long Island American Water UPIS Accounts — Rate Year 4/1/2012 - 3/31/2013

JDE	NY State		<				2	012					<	2013	>		13 Month
Account	Account	Description	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Fed	Mar	Total	Average
301000	301	Organization	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	S73	\$73	\$73	\$943	\$73
302000	302	Franchises	518	518	518	518	518	518	518	518	518	518	518	518	518	6.738	518
303200	310	Land & Ld Rights SS	435,602	435,602	435,602	435.602	435,602	435,602	435,602	435,602	435,602	435,602	435,602	435,602	435.602	5.662,821	435,602
303300	320	Land & Ld Rights P	162.627	162,627	162,627	162,627	162,627	162,627	162.627	162,627	162,627	162,627	162.627	162,627	162.627	2,114,157	162.627
303500	340	Land & Ld Rights TD	21.026	21,026	21.026	21,025	21,026	21,026	21.026	21,026	21,026	21.026	21,026	21.026	21,026	273,343	21,026
303501	340	Land TD	8,502	8.502	8.502	8.502	8,502	8,502	8,502	8,502	8,502	8,502	8,502	8,502	8.502	110.532	8,502
303600	389	Land & Land Rights AG	631	631	631	631	631	631	631	631	631	631	631	631	631	8.208	631
304200	321	Struct & Imp P	2,964,877	2,968,211	2 971 544	2,974,877	2.978,211	2.981.544	2.984.877	2,988,210	2,991,544	2,994,877	2.998.211	3,001.544	3.004,877	38,803,403	2.984,877
304300 304500	331 390	Struct & Imp WT Struct & Imp AG	10,970,757 1,271,427	10.970.757 1.271.427	10,970,757 1,271,427	10,970.757	10.970,757 1.271,427	10,970,757 1,271,427	10,970,757 1,271,427	10,970,757	10,970,757	10,970,757	10.970,757	10,970,757	10,970,757	142.619.847	10.970,757
304500	390		2,758,133	2,762,999	2,767,866	2,772,733	2,777,599			1,271,427	1,271,427	1.271,427	1,271,427	1.271.427	1.271.427	16.528,546	1.271.427
304800	390	Struct & Imp Offices Struct & Imp Store, Shop, Gar	2,756,133	548,885	548,885	548.885	548,885	2,782,466 548,885	2,787,333	2,792,199	2,797,065	2,801,933	2,806,799	2,811,666	2.816,533	36.235,325	2,787,333
307000	314	Wells & Springs	1,587.009	1,587,009	1,587,009	1,587,009	1,587,009	1,587,009	548,885 1,587,009	548,885	548,885 1,587,009	548,885 1,587,009	548.885	548.885 1,587,009	548,885	7,135,507	\$48.885
307000	314	Wells Only (LI)	7,755,999	7.782.249	7,808,499	7,834,749	7,860,999	7,887,249	7,913,499	1,587,009 7,939,749			1,587,009		1,587,009	20.631,120	1.587.009
310000	323	Power Generation Equip Othe	1,593,232	1,593,232	1,593,232	1,593,232	1,593,232	1,593,232	1,593,232	1,593,232	7,965.999 1,593,232	7,982,249 1,593,232	8.001,832 1,593,232	8,021,415 1,593,232	8.040.999 1.593.232	102,795,483	7.907.345
310200	323	Boiler Plant Equipment	1,333,232	1.585,252	1.383.232	1,393.232	1.595,252	1,565,252	1,555,252	1,593,232	1,383,232	1,383,232	1,393,232	1,583.232	1.593.232	20.712,015	1,593,232
311200	325	Pump Equip Electric	5,917,319	5,955,553	5,993,785	6,032,019	6,070,253	6,108,486	6,146,719	6,184,953	6,221,986	6,259,019	6,296,853	6,334,686	6,372,519	79,894,153	C 145 704
311300	326	Pump Equip Diesel	1,895,909	1,895,909	1,895,909	1,895,909	1,895,909	1,895,909	1,895,909	1,895,909	1,895,909	1.895,909	1.895,909	1.895.909	1.895.909	24,646,812	6.145,704 1.895,909
311400	320	Pump Equip Dieser	25,073	25,073	25,073	25,073	25,073	25,073	25,073	25,073	25,073	25,073	25,073	25,073	25,073	325,954	
320100	332	WT Equip Non-Media	6,784,875	6,818,275	6,851,675	6,865,075	6,918,475	6,951,875	6,985,275	7,018,675	7,050,875	7,083,075	7 116.075	7.149.075	7,182,075	325,954 90,795,371	25.073 6,984,259
320110	332	WT Equip Putification (LI)	10,160.707	10,160,707	10.160,707	10,160.707	10,160,707	10,160,707	10,160,707	10,160,707	10,160,707	10,160,707	10,160,707	10,160,707	10.160,707	132.089,186	10.160.707
320200	332	WT Equip Filter Media	219,170	219,170	219,170	219,170	219,170	219,170	219,170	219.170	219,170	219,170	219,170	219,170	219,170	2,849,215	219.170
330000	342	Dist Reservoirs & Standpipe	4,214,112	4,223,778	4 233 445	4,243,112	4,252,778	4,262,445	4,272,112	4,281,778	4,291,445	4,301,112	4.304,528	4,307,945	4.311.362	55,499,952	4,269,227
330200	342	Dist Reservoirs-Ground Level	13,418	13,418	13,418	13,418	13,418	13,418	13,418	13,418	13,418	13,418	4.304,328	13.418	13,418	174.432	4.205.227
331003	343	TO Mains Paving (LI)	6,614,857	6,614,857	6,614,857	5,614,857	6,614,857	6,614,857	6,614,857	6,614,857	6,614,857	6,614,857	6.614,857	6,614.857	6.614,857	85,993,144	5,614,857
331100	343	TD Mains 4in & Less	1,072.234	1.072,234	1,072,234	1,072,234	1,072,234	1,072,234	1 072 234	1.072.234	1,072,234	1,072,234	1.072,234	1.072.234	1.072.234	13.939,038	1.072,234
331230	343	TD Mains 6in & Grtr (LI)	55,232,631	55,733,308	56,233,986	56,734,663	57,235,341	57,736,018	58,236,696	58,737,373	59,238,051	59,606,228	60,106,906	60,607,583	61,108.261	756,547,044	58,195.926
332000	344	Fire Mains	2,036.993	2,036,993	2.036,993	2,036,993	2,036,993	2,036,993	2,036,993	2,036,993	2,036,993	2,036,993	2,036,993	2,036,993	2,036,993	26,480,905	2.036.993
333000	345	Services	34,644.725	34,777,647	34,910,570	35,043,492	35,176,415	35,309,337	35,442,260	35,575,182	35,708,105	35,786,027	35,931,450	36,076,872	36.222,295	460.604,379	35,431,106
334100	346	Meters	04,044,120	n+0,111,140	0,010,010	00,040,402	00,110,475	00,000,001 D	00,442,200	00,070,102	00,700,700	00,100,021	B0,001,400	00,070,072	00.222,200	400.004,019	aa,407,100 0
334130	346	Meters Other	11,984,922	12,022,422	12,134,922	12,284,922	12,472,422	12,622,422	12,647,422	12,684,922	12,684,922	12,684,922	12,747,422	12,809,922	12,872,422	162,653,980	12,511,845
334200	347	Meter Installations	4,784,413	4,784,413	4,764,413	4,784,413	4,784,413	4,784,413	4,784,413	4,784,413	4.784.413	4,784,413	4.784.413	4 784 413	4.784.413	62,197,365	4.784.413
335000	348	Hydrants	7,364,602	7,419,852	7,475,102	7,530,352	7,585,602	7,640,852	7,696,102	7,751,352	7,780,352	7,789,352	7.818,352	7,847,352	7,902,602	99.601,822	7,661.679
339600	303	Misc, Intangible Plant-CPS	147,989	147,989	147,989	147,989	147,989	147,989	147,989	147,989	147,989	147,989	147,989	147,989	147.989	1,923,858	147.989
340100	391	Office Furniture & Equip	302,827	304,044	305,261	306,477	307,694	308,911	310,127	311.344	312,561	313,777	314,994	316,211	317,427	4.031.656	310,127
340200	391	Comp & Periph Equipment	283,697	288,697	306,197	329,947	359,947	383,697	394,947	399,947	398,697	397,447	397,030	396,613	396,197	4,733,055	364,081
340300	391	Computer Software	2,097.695	2,097,612	2 097 529	2,097,445	2,097,362	2,097,279	2,097,195	4,691,176	4,691,093	4,691,009	4.690,926	4 690 843	4.690.759	42.827,922	3.294.456
340400	391	Data Handling Equipment	126,635	126,635	126,635	126,635	126,635	126,635	126,635	126,635	126,635	126,635	126,635	126,635	126.635	1,646,259	126.635
340500	391	Other Office Equipment	66,765	66,765	66,765	66,765	66,765	66,765	66,765	66,765	66,765	66,765	66,765	66.765	66,765	867,946	66,765
341100	392	Trans Equip Lt Duty Trks	163,922	163,922	163,922	163.922	163.922	163,922	163,922	163,922	163,922	262.922	262,922	262,922	262,922	2,526,990	194,384
341300	392	Trans Equip Autos	68,778	68,778	65,773	68,778	68,778	68,778	68,778	68,778	68,778	154,778	154,778	154,778	154.778	1.238,115	95.240
341200	392	Trans Equip Heavy Duty Trks	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	138,000	130,000	130,000	130,000	130,000	1,690,000	130,000
341400	392	Trans Equip Backhoes	-	-	-	-	-	-	-		-	200,000	200,000	200,000	200,000	800,000	61,538
342000	393	Stores Equipment	20,312	20,312	20,312	20,312	20,312	20,312	20,312	20,312	20,312	20,312	20,312	20,312	20,312	264,052	20.312
343000	394	Tools,Shop,Garage Equip	613,740	624,073	634,406	644,739	655,073	665,406	675,739	686,073	696,406	706,739	718,823	730,906	742.989	8.795,113	676.547
343100	394	Tools Shop Garage Equip Oth	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	153,102	1.990,328	153,102
344000	395	Laboratory Equipment	68,903	68,903	68,903	68,903	68,903	68,903	68,903	68,903	68,903	68,903	68,903	68,903	68,903	895,733	68,903
345000	396	Power Operated Equipment	69.130	69,130	59,130	69,130	69,130	69,130	69,130	69,130	69,130	69,130	69,130	69.130	69,130	898,688	69,130
345100	396	Power Oper Equip Other	11,650	11,650	11,650	11,650	11,650	11.650	11,650	11,650	11,650	11.650	11.650	11,650	11,650	151,455	11.650
346100	397	Comm Equip Non-Telephone	167,716	167,716	167.716	167,716	167,716	167,716	167,716	167,716	167,716	167.716	167,716	167,716	167,716	2,180,303	167.716
346190	397	Remote Control & Instrument.	112,179	112,179	112,179	112,179	112,179	112,179	112,179	112,179	112,179	112,179	112,179	112.179	112,179	1,458,329	112,179
346200	397	Comm Equip-Telephone	54,412	54,412	54,412	54,412	54,412	54,412	54,412	54,412	54,412	54,412	54,412	54,412	54,412	707.353	54,412
347000	398	Misc Equipment	188,361	188.361	188,361	188,361	188,361	188,361	188,361	188.361	188,361	188,361	188,361	188.361	188.361	2.448.697	188.361
		Total	S187,893.070	\$188.751.636	\$189,697,703	\$190.687.520	\$191.721.086	\$192,710,903	\$193,563,220	\$197,015,850	\$197,802,017	\$198,755,684	\$199.608,117	\$200,460,551	\$201.339,234	\$2,530,006,591	\$194.615.892

Long Island American Water Accumulated Depreciation Reserve

	2009							2010							13 Month
	Dec	Jan	Feb	Mar	Apr	May	ู่ Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
Depreciation Reserve Balance Beg.of Month	\$44.091,938	\$44,091,938	\$44.284.813	\$44,537.086	\$44,699,970	\$44,946,110	\$45,036,156	\$45,309,004	\$45,571,463	\$45,841,051	\$46,068,447	\$46,293,739	\$46,434,866		
Monthly Provision - Depr. on Plant at 12/31/09		279,559	279,970	280,233	279,648	280.080	276,878	278,524	279,991	280,874	282,383	283,140	283,413	3,364,694	
Depr. On Net Adds 2011 Depr. On Net Adds 2012 Depr. On Net Adds Rate Year														0 0 0	
Retirements		(56,123)	(14.357)	(112,245)	(5,675)	(176.279)	(307)	(1,951)	(7,794)	(14,952)	(40,501)	(81,265)	45,379	(466,069)	
Removal and Salvage(net)		(30,561)	(13.340)	(5.104)	(27,833)	(13,755)	(3.724)	(14,113)	(2.600)	(38,536)	(16,590)	(60,749)	(40,726)	(267,631)	
Depreciation Reserve Balance End of Month	\$44,091,938	\$44,284,813	\$44.537.086	\$44,699,970	\$44,946,110	\$45,036,156	\$45.309,004	\$45,571,463	\$45,841,061	\$46,068,447	\$46,293,739	\$46.434,866	\$46,722,931	\$589,837,582	\$45,372,122

	2010							2011							13 Month
	Dec	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
Depreciation Reserve Balance Beg.of Month		\$46,722,931	\$46.981.485	\$47,240,038	\$47,488,591	\$47,733.323	\$47,977,554	\$48,221,536	\$48,477,768	\$48,731,250	\$48,985.231	\$49,094,463	\$49,335,516		
Monthly Provision-Depr. on 2010 Average Plant		281,666	281,666	281,666	281,666	281.666	281.665	281,666	281,666	281,666	281.666	281,666	281,666	3,379,992	
Mon, Prov, - Depr, On Net Adds 2011 Mon, Prov, - Depr, On Net Adds 2012 Depr, On Net Adds Rate Year-2013		24,533	24,533	24,533	24,533	24.533	24,533	24,533	24,533	24,533	24,533	24,533	24,533	294,396 0 0	
Retirements		(15,542)	(15.542)	(25,542)	(29,363)	(29.863)	(30,113)	(17,863)	(20,613)	(20,113)	(164.863)	(33.042)	(33,042)	(435,500) 0	
Removal and Salvage(net)		(32,104)	(32.104)	(32,104)	(32,104)	(32.104)	(32,104)	(32,104)	(32,104)	(32,104)	(32,104)	(32,104)	(32,104)	(385,250)	
Depreciation Reserve Balance End of Month	\$46,722,931	\$46,981,485	\$47.240.038	\$47,488,591	\$47,733,323	\$47,977.554	\$48,221,536	\$48.477.768	\$48,731,250	\$48,985,231	\$49.094.463	\$49,335,516	\$49,576,569	\$626.566,256	\$48,197,404

	2011							2012							13 Month
	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
Depreciation Reserve Balance Beg.of Month		\$49,576,569	\$49,872.999	\$50,169,429	\$50,465,859	\$50,762.289	\$51,058,719	\$51,355,149	\$51,651,579	\$51,948,009	\$52,244,439	\$52,540,869	\$52,837,299		
Monthly Provision-Depr. on 2010 Average Plant		281,666	281.666	281,666	281,666	281.668	281,666	281,666	281,666	281,666	281,666	281.666	281,666	3,379,992	
Mon. Prov Depr. On Net Adds 2011 Mon. Prov Depr. On Net Adds 2012 Depr. On Net Adds Rate Year-2013		24,533 28,981	24.533 28.981	24,533 28,981	24,533 28,981	24.533 28.981	24,533 28,981	294,396 347,772 0							
Retirements		(16,458)	(16.458)	(16,458)	(16,458)	(16.458)	(16,458)	(16,458)	(16,458)	(16,458)	(16,458)	(16,458)	(16,458)	(197.500) 0	
Removal and Salvage(net)		(22,292)	(22.292)	(22,292)	(22,292)	(22.292)	(22,292)	(22,292)	(22,292)	(22,292)	(22,292)	(22,292)	(22,292)	(267,500)	
Depreciation Reserve Balance End of Month	\$49,576,569	\$49,872,999	\$50,169,429	\$50,465,859	\$50,762,289	\$51,058,719	\$51,355,149	\$51,651,579	\$51,948,009	\$52,244,439	\$52,540.869	\$52,837,299	\$53,133,729		\$51.355,149

	<					2	012				<	2013		>	13 Month
	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Average
Depreciation Reserve Balance Beg.of Month		\$50,465,859	\$50,753,289	\$51,040,719	\$51,328,149	\$51,615.579	\$51,903,009	\$52,190.439	\$52,477,869	\$52,765,299	\$53,052.729	\$53,336,974	\$53,621,218		
Monthly Provision-Depr. on 2010 Average Plant		281,666	281,666	281.666	281.665	281.666	281,666	281,666	281,666	281,666	281,666	281,666	281,865	3,379,992	
Mon, Prov, - Depr, On Net Adds 2011 Mon, Prov, - Depr, On Net Adds 2012 Depr, On Net Adds Rate Year-March 2013		24,533 28,981	24,533 28,981	24,533 28,981	24,533 28,981	24.533 28.981	24,533 26,981	24,533 28,981	24,533 28,981	24,533 28,981	24.533 28.981 9.731	24,533 28,981 9,731	24,533 28,981 9,731	294,396 347,772 29,193	
Retirements		(16,458)	(16,458)	(16.458)	(16,458)	(16,458)	(16,458)	(16,458)	(16,458)	(16,458)	(29,375)	(29,375)	(29,375)	(236,250)	
Removal and Salvage(net)		(31,292)	(31.292)	(31,292)	(31.292)	(31.292)	(31,292)	(31,292)	(31,292)	(31,292)	(31,292)	(31,292)	(31,292)	(375,500)	
Depreciation Reserve Balance End of Month	<u>\$50,465,859</u>	<u>\$50,753,289</u>	\$51,040,719	\$51,328,149	\$51,615,579	\$51,903,009	S52_190_439	<u>\$52,477,869</u>	\$52,765,299	\$53,052,729	\$53,336.974	\$53.621,218	\$53,905,462	\$678.456.598	\$52,188,969

Long Island American Water Depreciation Expense - For Accumulated Provision for Depreciation

Exhibit	12
Tab 31	

JDE	MV Chat-		- · · ·	1.5.2				s. Average			
Account	NY State Account	Description	Depreciation Rates	UPIS 2010	2010 Deprec, Exp.	2011 Net Additions	2011 Net Adds. Deprec. Exp.	2012 Net Additions	2012 Net Adds.	1st Qtr. 2013	1st Qtr. 2013 Net Adds
301000	301	Organization	0.00%		S0	\$0	S0	Net Additions	Deprec. Exp. \$0	Net Additions S0	Deprec. Exp. S0
302000	302	Franchises	0.00%	518	0	õ	0	õ	0	30	0
303200	310	Land & Ld Rights SS	0.00%	435,602	0	0	Ō	D	õ	ő	ő
303300	320	Land & Ld Rights P	0.00%	162,627	0	0	0	D	Ő	õ	ŷ
303500	340	Land & Ld Rights TD	0.00%	21.026	0	0	0	0	Ō	õ	õ
303501	340	Land TD	0.00%	8,502	0	0	0	0	0	ō	õ
303600	389	Land & Land Rights AG	0.00%	631	0	0	0	0	0	0	0
304200	321	Struct & Imp P	1.99%	2,765,911	55,097	51,635	1.029	157,331	3,134	10,000	50
304300	331	Struct & Imp WT	1.99%	7,970,117	158,765	2,345,304	46,718	655,337	13,054	0	0
304500	390	Struct & Imp AG	1.64%	1,096,887	18,033	174,540	2,869	0	0	0	0
304600	390	Struct & Imp Offices	1.64%	2.691.510	44,248	27,518	452	53,705	883	14,600	60
304700	390	Struct & Imp Store, Shop, Gar	2.86%	548,922	15,677	(37)	(1)	0	0	0	0
307000	314	Wells & Springs	3.32%	1,587,009	52,752	O	0	0	0	0	0
307200	314	Wells Only (LI)	1.99%	4,428,796	88,222	1,174,655	23,399	2,230,528	44,432	73,365	365
310000	323	Power Generation Equip Other	4.00%	828,968	33,126	588,411	23,513	175,853	7,027	0	0
310200	322	Boiler Plant Equipment	0.00%	3,852	0	(3,852)	0	0	0	0	0
311200	325	Pump Equip Electric	2.70%	5,042,087	136,136	399,104	10,776	590,828	15,952	113,685	767
311300	326	Pump Equip Diesel	2.70%	1,895,838	51,188	71	2	0	0	0	0
311400	327	Pump Equip Hydraulic	2.70%	13,693	370	11,380	307	0	0	0	0
320100	332	WT Equip Non-Media	1,67%	2,420,894	40.381	3,156,799	52,655	1,307,382	21,807	99,185	414
320110	332	WT Equip Purification (LI)	3.74%	10,161,479	380,446	(773)	(29)	0	0	0	0
320200	332	WT Equip Filter Media	3.74%	219,170	8,206	0	0	0	0	0	0
330000	342 342	Dist Reservoirs & Standpipe	1.33%	4,063,118	54,121	65,437	872	114,556	1,526	26,115	87
330200	342 343	Dist Reservoirs-Ground Level	1.33%	12,067	160	1,351	18	0	0	0	0
331003		TD Mains Paving (LI)	1.18%	6,646,075	78,158	(31,217)	(367)	0	0	0	0
331100	343	TD Mains 4in & Less	2.50%	959,355	23,946	112,879	2,817	0	0	0	0
331230	343 344	TD Mains 6in & Grtr (LI)	1,00%	44,823,312	446,440	5,504,126	54,821	6,397,033	63,714	1,471,456	3,664
332000 333000	345	Fire Mains Services	1.99%	2.036,993	40,577	0	0	0	0	0	0
	346 346		1,99%	31,471,025	626,903	2,047,372	40.784	1,520,865	30,296	391,844	1,952
334100 334130	346	Meters	3.85%	0	0	0	0	0	0	0	0
334730	345	Meters Other Meter Installations	3.85%	11,119,935	428,117	530,741	20,434	670,591	25,818	190,577	1,834
	348		2.50%	4 774 473	119,171	9.940	248	0	0	0	0
335000 339600	303	Hydrants	1.43%	6,472,559	92,428	543,908	7,767	512,346	7,316	132,865	474
	303	Misc. Intangible Plant-CPS	20.00%	102,364	20,473	45,625	9,125	0	0	0	0
340100 340200	391	Office Furniture & Equip Comp & Periph Equipment	3,79%	287,458	10,895 25,900	5,593	212	13,426	509	3,650	35
340300	391	Complex Periph Equipment Computer Software	10.00%	259,002		7,060	706	72,538	7.254	25,481	637
340400	391	Data Handling Equipment	10.00%	2,096,503 126,635	209,650 12,664	1,942	194 0	597,630 0	59,763	598,380	14,960
340500	391	Other Office Equipment	10.00% 4,74%	66,902	3.171	•	-	0	0	0	0
341100	392	Trans Equip Lt Duty Trks	16.67%	107,345	17,894	(137)	(6)	71,308		-	
341300	392	Trans Equip Autos	20 00%	67,615	13,523	(7,115) (49,606)	(1,186)	57,385	11,887	22,846	952 992
341200	392	Trans Equip Heavy Duty Trks	12.50%	07,010	13,323	10,000	(9,921) 1,250	120,000	11,477 15,000	19,846 0	592 0
341400	392	Trans Equip Reavy Duty This Trans Equip Backhoes	14.29%	0	0	10,000	1,230	15,385	2,198	46,154	1,649
342000	393	Stores Equipment	3.80%	18,048	687	2,264	86	13,303	2,198	40,104	1,040
343000	394	Tools,Shop,Garage Equip	3,80%	434,664	16,535	85,880	3,267	124,196	4,724	31,808	303
343100	394	Tools,Shop,Garage Equip Oth	4.00%	149,198	5,962	3,904	156	,24,130	4,724	31,000	303
344000	395	Laboratory Equipment	3.80%	68,903	2,621	0,004	.00	õ	0	ů ů	ő
345000	396	Power Operated Equipment	8.89%	. 69,130	6,147	ő	ő	õ	ů 0	0	0
345100	396	Power Oper Equip Other	5.33%	11,650	621	ŏ	ő	õ	C C	ů 0	ů Ú
346100	397	Comm Equip Non-Telephone	9.00%	167.053	15,035	663	60	ŏ	õ	0	Ď
346190	397	Remote Control & Instrument	9.00%	104,602	9,414	7,577	682	ő	ů.	ñ	ů
346200	397	Comm Equip-Telephone	9.00%	46,835	4,215	7,577	682	0	ő	ő	0
347000	398	Misc Equipment	6.32%	188,361	11,912	0	0	0	õ	ō	0
0000		Total Utility Plant In-Service		159.055,292		16,830,519		15,458,223		3,271,857	
		Depreciable UPIS / Deprec. Expense		\$158,426,313	\$3,379,987	\$16,830,519	\$294,391	\$15,458,223	\$347,771	\$3,271,857	\$29,193
		Annual Depreciation on Net UPIS Additions	5				\$294,391		\$347,771		\$29,193
		Monthly Depreciation on Net UPIS Addition	15				\$24,533		\$28,981		\$9,731
		Total Pro Forma Annual Depreciation			\$3,379,987		\$3,674,378	_	\$4.022,149		\$4,051,342
		Total Pro Forma Monthly Provision			\$281,666	-	\$306,198	-	\$335,179	-	\$337,612

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

Exhibit	12
Tab 31	

	TOTAL	SUB TOTALS FOR	SUB TOTALS FOR
	CWIP-A/C 107 BALANCE	NON-INTEREST BEARING CWIP	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. AVG2010	\$7,491,576	\$262,553	\$7,229,023
13 MO. AVG2011	7,491,576	262,553	7,229,023
13 MO. AVG2012	7,491,576	262,553	7,229,023
13 MO. AVG2013	7,491,576	262,553	7,229,023

LONG ISLAND AMERICAN WATER PLANT HELD FOR FUTURE USE - ACTIVITY

			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	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	\$1 442 129	\$110,933
														·			
			2010							2011			*****				13 Month
	A/C's		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
103000	105	Piant Held for Future Use	SO	\$0	\$0	\$0	so	\$0	\$0	SO	\$0	\$0	\$0	\$0	S0	\$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	
							6 / / 6 6 6 6	\$110.022	110 022	\$110.022	\$110.032	0440.000	****	6440.000	¢440.000	C4 440 400	**** ***
		BALANCE	\$110,933	5110,933	5110,933	5110,933	\$110,933	3110,933	110,000	\$110,933	9110,333	\$110,933	5110,933	3110,933	\$110,933	\$1,442,129	\$110,933
	A/C's		2011 _							2012							13 Month
103000	<u>A/C's</u>	DESCRIPTION	2011 _ Dec	Jan	Feb	Mar	Apr	May	Jun	2012 Jul	Aug	Sept	Oct	Νον	Dec	Total	13 Month
103000			2011 _ 	Jan \$0	Feb \$0	Mar \$0	Apr \$0	May	<u>่ Jun</u> \$0	2012 Jul \$0		Sept \$0	Oct \$0	Nov \$0	Dec \$0	Total \$0	13 Month
103000		DESCRIPTION	2011 _ Dec	Jan	Feb	Mar \$0 0	Apr \$0 0	<u>May</u> \$0 0	Jun \$0 0	2012 Jui \$0 0	Aug	Sept	Oct \$0 0	Nov \$0 0	Dec \$0 0	Total \$0 0	13 Month
103000		DESCRIPTION	2011 _ 	Jan \$0	Feb \$0	Mar \$0	Apr \$0	May	<u>่ Jun</u> \$0	2012 Jul \$0	Aug	Sept \$0	Oct \$0	Nov \$0	Dec \$0	Total \$0	13 Month
103000		<u>DESCRIPTION</u> Plant Held for Future Use	2011 _ Dec	Jan \$0 0	Feb \$0 0 0	Mar \$0 0 0	Apr \$0 0	May \$0 0 0	Jun 0\$ 0 0	2012 Jul \$0 0 0	Aug \$0 0	Sept \$0 0 0	Oct \$0 0	Νον \$0 0	Dec \$0 0 0	Total \$0 0	\$110,933 13 Month Average
103000		DESCRIPTION	2011 _ Dec	Jan \$0 0 0 0	Feb \$0 0 0	Mar \$0 0 0 0	Apr \$0 0	May \$0 0 0 0	Jun \$0 0 0 0	2012 Jul 0 0 0	Aug S0 0 0	Sept \$0 0 0	Oct \$0 0 0	Nov \$0 0	Dec \$0 0 0	Total \$0 0 0	13 Month Average
103000		<u>DESCRIPTION</u> Plant Held for Future Use	2011 _ Dec	Jan \$0 0 0 0	Feb \$0 0 0	Mar \$0 0 0 0	Apr \$0 0 0	May \$0 0 0 0	Jun \$0 0 0 0	2012 Jul 0 0 0	Aug S0 0 0	Sept \$0 0 0	Oct \$0 0 0	Nov \$0 0	Dec \$0 0 0	Total \$0 0 0	13 Month Average
103000		<u>DESCRIPTION</u> Plant Held for Future Use	2011	Jan \$0 0 0 \$110,933 \$	Feb \$0 0 0 0 \$110.933	Mar \$0 0 0 \$110.933	Apr \$0 0 0	May \$0 0 0 \$110.933	Jun \$0 0 0 \$110,933	2012 Jui S0 0 0 0 5110.933	Aug S0 0 0 5110,933	Sept \$0 0 0	Oct \$0 0 0 5110,933	Nov \$0 0 0 5110.933	Dec \$0 0 0 \$110,933	Total \$0 0 0	13 Month Average \$110,933
103000	105 <u>A/C's</u>	DESCRIPTION Plant Held for Future Use BALANCE DESCRIPTION	2011	Jan \$0 0 0 \$110,933 \$	Feb \$0 0 0 0 \$110.933	Mar \$0 0 0 \$110.933	Apr \$0 0 0 \$110,933	May \$0 0 0 \$110.933	Jun \$0 0 0 \$110,933	2012 Jui S0 0 0 0 5110.933	Aug S0 0 0 5110,933	Sept \$0 0 0 0 \$110.933	Oct \$0 0 0 5110,933	Nov \$0 0 \$110.933 Feb	Dec \$0 0 0 \$110,933	Total \$0 0 51,442,129 Total	13 Month Average \$110,933
103000	105	DESCRIPTION Plant Held for Future Use BALANCE	2011	Jan \$0 0 0 5110,933 5	Feb \$0 0 0 \$110.933 3	Mar \$0 0 0 \$110.933	Apr \$0 0 0 \$110,933	May \$0 0 0 \$110.933	Jun \$0 0 0 \$110,933	2012 Jul S0 0 0 5110.933	Aug \$0 0 5110,933 2	Sept \$0 0 0 5110.933	Oct \$0 0 0 5110,933 \$	Nov \$0 0 0 \$110,933	Dec \$0 0 \$110,933 2013	Total \$0 0 0 \$1,442,129	13 Month
	105 <u>A/C's</u>	DESCRIPTION Plant Held for Future Use BALANCE DESCRIPTION	2011	Jan \$0 0 0 5110,933 \$ 6110,933 \$	Feb \$0 0 0 \$110,933 \$	<u>Mar</u> S0 0 0 5110.933 Jun	Apr \$0 0 0 \$110,933	May \$0 0 \$110.933 \$110.933	Jun \$0 0 \$110,933 \$ept	2012 Jui 0 0 5110.933	Aug S0 0 0 \$110,933 2 Nov	Sept \$0 0 0 \$110.933 Dec	Oct \$0 0 0 \$110,933	Nov \$0 0 \$110.933 Feb	Dec \$0 0 \$110,933 2 0 1 3 Mar	Total \$0 0 51,442,129 Total	13 Month Average \$110,933
	105 <u>A/C's</u>	DESCRIPTION Plant Held for Future Use BALANCE DESCRIPTION	2011	Jan \$0 0 0 5110,933 \$ 6110,933 \$	Feb \$0 0 0 \$110,933 \$	Mar \$0 0 0 5110.933 5110.933 50 0 0 0 0	Apr \$0 0 \$110.933 Jul \$0 0 0	May \$0 0 0 \$110.933 \$0 Aug \$0 0 0 0	Jun \$0 0 \$110,933 \$100,933 \$100,935 \$100,955 \$100,955 \$100,955 \$100	2012 Jui 0 0 5110.933 5110.933 50 0 0 0	Aug S0 0 0 5110.933 2 Nov S0 0 0	Sept S0 0 <td>Oct \$0 0 0 5110,933 5110,933 5110,933 5110,933 50 0 0</td> <td>Nov \$0 0 \$110.933 \$110.933 \$10.933 \$10.933 \$0 0 0</td> <td>Dec \$0 0 \$110,933 \$100,933 \$100,935 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100</td> <td>Total \$0 0 0 \$1,442,129 \$1,442,129 Total \$0 0 0 0 0</td> <td>13 Month Average \$110,933</td>	Oct \$0 0 0 5110,933 5110,933 5110,933 5110,933 50 0 0	Nov \$0 0 \$110.933 \$110.933 \$10.933 \$10.933 \$0 0 0	Dec \$0 0 \$110,933 \$100,933 \$100,935 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100	Total \$0 0 0 \$1,442,129 \$1,442,129 Total \$0 0 0 0 0	13 Month Average \$110,933
	105 <u>A/C's</u>	DESCRIPTION Plant Held for Future Use BALANCE DESCRIPTION	2011	Jan \$0 0 0 5110,933 \$ 6110,933 \$	Feb \$0 0 0 5110.933 3 5110.933 3 5110.933 5 5110.933 5 50 50 50 50 50 50 50 50 50 50 50 50 50	Mar \$0 0 0 \$110.933 Jun \$0 0	Apr \$0 0 \$110,933 5110,933 Jul \$0 0	May \$0 0 \$110.933 \$110.933 \$0 0	Jun \$0 0 0 \$110,933 \$110,933 \$110,933 \$110,933 \$110,933 \$110,933 \$110,933 \$110,933 \$110,933 \$110,933 \$110,933 \$100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2012 Jul 50 0 0 \$110,933 \$110,935 \$110,955\$ \$110,955\$ \$100,955\$ \$100,955\$ \$100,955\$ \$100,955\$ \$100,955\$ \$100,955	Aug \$0 0 0 5110,933 2 Nov \$0 0	Sept \$0 0	Oct \$0 0 0 5110,933 5110,933 5110,933 5110,933 5110,933 5110,933 5110,933 5110,933 5110,933 50 0 0 0 0 0 0 0 0 0 0 0 0 0	Nov \$0 0 \$110,933 Feb \$0 0	Dec \$0 0 \$110,933 \$110,935 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,955 \$100,9555 \$100,9555 \$100,9555 \$100,9555 \$100,9555 \$100,9555 \$100,955	Total \$0 0 51.442.129 Total \$0 0	13 Month Average \$110,933
	105 <u>A/C's</u>	DESCRIPTION Plant Held for Future Use BALANCE DESCRIPTION	2011	Jan \$0 0 0 5110,933 \$ 6110,933 \$ 5110,933 \$ 0 0 0 0 0 0 0 0 0	Feb \$0 0 0 \$110.933 \$ \$110.933 \$ \$110.935 \$ \$110.955 \$ \$110.955 \$ \$110.955 \$ \$110.955 \$ \$110.955 \$ \$110.955 \$ \$110.955 \$ \$110.955 \$ \$110.955 \$	Mar \$0 0 0 5110.933 Jun \$0 0 0 0 0 0	Apr \$0 0 \$110.933 Jul \$0 0 0	May \$0 0 0 \$110.933 \$110.933 \$0 0 0 0 0 0	Jun \$0 0 \$110,933 \$110,933 \$110,933 \$110,933 \$110,933 \$10,935 \$10,935\$ \$10,935\$ \$10,935\$ \$10,935\$ \$10,935\$ \$10,935\$ \$10,935\$ \$10,935\$ \$10,935\$ \$10,935\$ \$10,935\$ \$10,955\$ \$10,955\$ \$10,955\$ \$10,955\$ \$10,955\$ \$10,955\$ \$10,955\$ \$10,955\$ \$10,955\$ \$10,955\$ \$10	2012 Jul S0 0 0 0 5110.933 S10.935 S10.935 S10.933 S10.935 S10.935 S10.935 S10.935 S10.935 S1	Aug \$0 0 0 5110,933 2 Nov \$0 0 0 0 0	Sept \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Oct \$0 0 0 5110,933 5110,933 5110,933 5110,933 50 0 0 0 0 0 0 0	Nov \$0 0 \$110.933 Feb \$0 0 0 0	Dec \$0 0 5110,933 2013 Mar \$0 0 0 0 0	Total \$0 0 0 51,442,129 Total \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	13 Month Average \$110,93

<u>A/C's</u> 103000

Exhibit 12

Tab 31

<u>A/C's</u> 103000

<u>A/C's</u> 103000

<u>A/C's</u> 103000

	LONG ISLAND AMERICAN V PLANT HELD FOR FUTURE		s													Exhibit 12 Tab 31	
103000	A/C's DESCRIPTION 105 Plant Held for Future		ec .	Jan \$110,933 0 0	Feb \$110,933 0 0	Mar \$110,933 0 0	Apr \$110,933 0 0	May \$110,933 0 0	Jun \$110,933 0 0	2010 Jul \$110.933 0 0	Aug \$110.933 0 0	Sept \$110,933 0 0	Oct \$110,933 0 0	Nov \$110,933 0 0	Dec \$110,933 0 0	0	13 Month Average
	BAI	LANCE \$11	0,933	\$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	A/C's DESCRIPTIO 105 Plant Held for Future		ec	Jan \$110,933 0 0	Feb \$110,933 0 0	Mar \$110,933 0 0	Apr \$110,933 0 0	May \$110,933 0 0	Jun \$110,933 0 0	2011 Jul \$110,933 0 0	Aug \$110,933 0 0	Sept \$110,933 0 0	Oct \$110,933 0 0	Nov \$110,933 0 0	Dec \$110,933 0 0		13 Month Average
	BA	LANCE \$11	10.933	\$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	<u>A/C's DESCRIPTIO</u> 105 Piant Held for Futur		ec	Jan \$110,933 0 0	Feb \$110,933 0 0	0	Apr \$110,933 0 0		Jun \$110.933 0 0	2012 Jui \$110,933 0 0	Aug \$110,933 0 0	Sept \$110,933 0 0	Oct \$110,933 0 0	Nov \$110,933 0 0	0	0	13 Month Average
	BA	ALANCE \$11	10,933	\$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	A/C's DESCRIPTIO 105 Plant Held for Futur		ar 10,933 0 0	D	May \$110,933 0 0	0	Jul	Aug \$110.933 0 0	Sept \$110,933 0	201 Oct \$110,933 0 0	2 Nov \$110,933 0 0	Dec \$110,933 0	<mark>-< Jan</mark> \$110,933 0 0		Mar \$110,933 0	0	- 13 Month Average
	BA	LANCE S1	10 933	\$110,933	\$110,933	\$110,933	\$110 933	\$110,933	\$110 933	\$110,933	\$110.933	\$110.933	S110 933	\$110,933	\$110,933	\$ \$1,442,129	\$110,933

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<u>A/C's</u> 103000

<u>A/C's</u> 103000

<u>A/C's</u> 103000

<u>A/C's</u> 103000

LONG ISLAND AMERICAN WATER INVENTORY Prepared for 2011 Rate Case															xhibit 12 îab 31
·	2009							2010							13 Month
A/C's DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	ીપી	Aug	Sept	Oct	Nov	Dec	Total	Average
151100 Plant Materials	\$386,392	\$382,230	\$408,433	\$425,771	\$373.000	\$362,055	\$336,264	\$365,472	\$382,176	\$354,605	\$360,188	\$318,580	\$358,706	\$4,813,872	
151200 Fuel	133,667	131,929	136,034	140,695	148,681	149.224	155,761	131 383	130,301	152,435	146,781	166,780	179,346	1,903,017	
151300 Chemicals	93,121	93,163	91,968	84,072	87,854	86,544	55,623	63,113	69,244	85,327	83,610	60,441	71,159	1,025,239	
153000 Other M&S	5,033	\$0	\$0	S0	\$0	S0	\$0	S0	\$0	\$0	\$0	\$0	<u>\$0</u>	\$5,033	
TEST YEAR BALANCE	\$618,213	\$607,322	\$636,435	\$650,538	\$609.535	\$597,823	\$547,648	\$559,968	\$581,721	\$592,367	\$590,579	\$545,801	\$609,211	\$7,747,161	\$595,935
												Escalator Facto Year 2011 Year 2012 Rate Year 4/1/1	r - Inflation Fac	tor from Ex 9	<u>1.59%</u> 605,410 615,036 617,481

INVENTORY - ACTIVITY

			2009							2010						
A/C's	DESCRIPTI	<u>ON</u>	Dec	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
151100 Pla	ant Materials		\$386,392	(\$4,162)	\$26,203	\$17,338	(\$52,771)	(\$10,945)	(\$25,791)	\$29,208	\$16,704	(\$27,571)	\$5,583	(\$41,608)	\$40,126	\$358,706
151200 Fu	el		133,667	(1,738)	4,105	4,661	7,986	543	6,537	(24,378)	(1,082)	22,134	(5,654)	19,999	12,566	179,346
151300 Ch	emicals		93,121	42	(1,195)	(7,896)	3,782	(1,310)	(30,921)	7,490	6,131	16,083	(1,717)	(23,169)	10,718	71,159
153000 Oth	her M&S		\$5,033	(\$5,033)	\$0	\$0	S 0	S0	\$0	\$0	S0	\$0	\$0	SO	<u>\$0</u>	<u>\$0</u>
		BALANCE	\$618,213	(\$10,891)	\$29,113	\$14,103	(\$41.003)	(\$11,712)	(\$50,175)	\$12,320	\$21,753	S10,646	(\$1,788)	(\$44,778)	\$63,4 <u>10</u>	\$609,211
		-														

PREPAYME	ND AMERICAN WATER NTS - BALANCES r 2011 Rate Case															Exhibit 12 Fab 31
		2009							2010							13 Month
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
165100 Pre	paid 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 Pre	paid 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 Pre	paid 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 Pre	paid 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 Pre	paid 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	S621,909	\$389,237	\$2,102,495	\$2,570,482	\$1.210.705	\$645,720	\$1,783,836	\$773,398	\$2,472.315	\$2,653,800	<u>\$1,578,799</u>	\$1,411,735	\$1,338,364	\$18,930,888	\$1.456.222

		13 month Average Balances												
<u>A/C's</u>	DESCRIPTION	Test Yr-2010	Escalator	2011	Escalator	2012	Escalator	Rate Year-2013						
165100 F	repaid Property/School Taxes	\$1,226,244	0.00%	\$1,226,244	8.13%	\$1,325,912	2,55%	\$1,334,355						
165200 P	repaid Insurance	152,319	0.00%	152,319	0.00%	152,319	1.75%	152,319						
165300 F	repaid PSC Assessments	25,958	1.59%	27.650	1.59%	22,192	1,59%	22,545						
165400 F	repaid Audit Fees	6,851	1,59%	6.960	1,59%	7,071	1,59%	7,099						
165500 F	repaid Other	\$44,850	1.59%	\$45,563	1.59%	\$46,287	1.59%	\$46.471						
	BALANCE	1,456,222	-	1,458,736		1,553,781	:	1.562.789						

LONG ISLAND AMERICAN WATER CUSTOMER ADVANCES - ACTIVITY														Exhibit 12 Tab 31		
	2009							2010							13 Month	
A/C's DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	յոլ	Aug	Sept	Oct	Nov	Dec	Total	Average	A/C's
252120 CA-Non Taxable Extensions	\$363,111	\$0	\$0	\$0		(\$120,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$D	(\$198,971)		252&271120
252160 CA-Non Taxable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0		252&271160
Other		¢0.	c 0	CO	(670.074)	(0400.000)	60	~~	6 0	e0.	60		00	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	
				4000,111	420		<u></u>		• 10 1,1 10		<u>•101,110</u>	0104,140	VIO 1(170		<u> </u>	
	2010							2011							13 Month	
A/C's DESCRIPTION	Dec	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sept	Oct	Νον	Dec	Total	Average	<u>A/C's</u>
252120 CA-Non Taxable Extensions		(\$98,713)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$98,713)		252&271120
252160 CA-Non Taxable Other														0		252&271160
Other		(\$98,713)	\$0	\$0	\$0	\$0	S0	\$0	\$0	\$0	\$0	60	50	(609.742)		252xxx
Total		(380,113)			30		30	20	30	30	\$U	\$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	
	2011		Feb		<u> </u>	A6	Jun	2012 Jul	<u> </u>	Sept	Oct	Nov	Dec	Total	13 Month	A IC's
A/C's <u>DESCRIPTION</u> 252120 CA-Non Taxable Extensions	Dec	Jan \$D		Mar S0	Apr \$0	May \$0	\$0	50	Aug S0					\$0	Average	<u>A/C's</u> 2528271120
252160 CA-Non Taxable Other		φŲ	Q U	ψŪ	φυ	30	00	ψŪ	20		ψv	φU	.	φ 0		2528271160
Other														0 0		252xxx
Total		\$0	\$0	\$0	\$0	S0	SO	\$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	
								2012		****			2013		- 13 Month	
A/C'S DESCRIPTION	Mar	Apr	May	Jun	Jul	Aua	Sept	2012 Oct	Nov	Dec	Jan	Feb	 Mar	Total	Average	A/C's
252120 CA-Non Taxable Extensions	IVICI	<u>Apr</u> \$0	<u>way</u> \$0	<u>5001</u> \$0	\$0	<u>Aug</u> \$0	<u>3ept</u> \$0	\$0	\$0	\$0	\$0	\$0	50	\$0		2528271120
252160 CA-Non Taxable Other		0	0	Ű	0	0	Ő	Ũ	õ	Ũ	**	***	••	Ū.		2528271160
Other		ŏ	0	ŏ	ŏ	õ	Ő	Ď	Ő	0				0		252xxx
Total		\$0	\$0	\$0	\$0	\$0	\$0	S0	\$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	

LONG ISLAND AMERICAN WATER CUSTOMER ADVANCES - BALANCES Prepared for 2011 Rate Case														Exhibit 12 Tab 31		
A/C's DESCRIPTION 252120 CA-Non Taxable Extensions	2009 Dec	Jan \$363,111	Feb \$363,111	<u>Mar</u> \$363,111	Apr \$284.140	May \$164,140	Jun \$164,140	2010 Jul \$164,140	Aug	Sept \$164,140	Oct \$164.140	Nov	Dec \$164.140	Total	13 Month Average	<u>A/C's</u>
252120 CA-Non Taxable Other Other	\$363,111 0	0 0	0 0	0 0	5264,140 0 0	\$164,140 0 0	\$164,140 0 0	\$164,140 0 0	\$164,140 0 0	\$164,140 0 0	\$164,140 0 0	\$164,140 0 0	\$164,140 0 0	\$3,049,704 0 0		252&271120 252&271160 252xxx
BALANCE _	\$363,111	\$363,111	\$363,111	\$363,111	\$284,140	\$164,140	\$ <u>164,140</u>	\$164,140	\$164,140	<u>\$164,140</u>	\$164,140	\$164,140	\$164.140	\$3,049,704	\$234,593	
	2010							2011					<u>.</u>		13 Month	
A/C's DESCRIPTION 252120 CA-Non Taxable Extensions	Dec \$164,140	Jan \$65,427	Feb \$65,427	<u>Mar</u> \$65,427	Apr \$65,427	May \$65,427	Jun \$65,427	Jul \$65,427	Aug \$65,427	Sept \$65,427	Oct \$65,427	Nov \$65,427	Dec \$65,427	Total \$949,264	Average	<u>A/C's</u> 252&271120
252160 CA-Non Taxable Other	0	0	0	0	0	D	0	0	0	0	0	0	0	8		252&271160
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	<u>0</u>	-	252xxx
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	
	2011				•			2012							_ 13 Month	
AVC's DESCRIPTION 252120 CA-Non Taxable Extensions	Dec \$65,427	Jan \$65,427	Feb \$65,427	Mar \$65,427	Apr \$65,427	May \$65,427	Jun \$65,427	Jul \$65,427	Aug \$65,427	Sept \$65,427	Oct \$65.427	Nov \$65,427	Dec \$65,427	Total \$850,551	Average	<u>A/C's</u> 252&271120
252160 CA-Non Taxable Other	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	D	0	0	0	-	252xxx
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	
	<							2012			. <		2013		- 13 Month	
A/C's DESCRIPTION	Mar	Арг	Мау	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Average	<u>A/C's</u>
252120 CA-Non Taxable Extensions 252160 CA-Non Taxable Other	\$65,427 0	\$65,427 0	\$65,427 0	\$65,427 0	\$65,427 0	\$65,427 0	\$65,427 0	\$65,427 0	\$65,427 0	\$65,427 0	\$65,427 0	\$65,427 0	\$65,427 0	\$850,551 0		252&271120 252&271160
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	<u>0</u>	-	252xxx
BALANCE	\$65,427	\$65,427	\$65,427	\$65 <u>.</u> 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 DEBIT - Expenses & Activity Prepared for 2011 Rate Case

													-	fab 31	
	2009							2010							13 Month
A/C's DESCRIPTION	Dec	Jan (\$2,740)	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
186401 Tank Painting 182009 2007 Rate Case		(10,000)	(\$2,740) (10,000)	(\$2.740) (10.000)	(\$2,740) (10,000)	(\$2,740) (10,000)	(\$2,740) (10,000)	(\$2,740) (10,000)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$2,740)	(\$32,884)	
182000 2010 Rate Case		(10,000) D	(10,000)	(10,000)	(10,000)	(10,000)	(10.000)	(10,000)	(10,000) 0	(10,000) 0	(10,000) 0	(10,000) 0	(10,000) D	(120,000) 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 Aspestos 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	i o	(0)	
183000 Intentionally Left Blank													0	0	
186401 Intentionally Left Blank Total		(27,076)	(27,076)	(27.076)	22,924	107.070		(07.070)						0	
ruta:		(27,076)	(27,070)	(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
					0.00.000	••••			140,000		002.102	0/0.205	040,100	10, 702,700	101,747
	2010							2011							13 Month
A/C's DESCRIPTION	Dec	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	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 183280 Customer Service Project		0 (4,218)	0 (4,218)	0 (4.218)	0 (6,414)	0	0	0 0	0	0	0	0	0	0	
183280 Costoliter Service Project		(6,257)	(6,257)	(6.257)	(6,260)	0	n	0	0	0	0	0	0	(19,068) (25,031)	
182000 Aspestos Removal		(3,861)	(3,861)	(3.861)	(0.200)	ŏ	õ	ă	0 0	ŏ	ő	D	0	(11,583)	
182000 Pension Actuarial Study		0	0	18.000	18,000	õ	ō	ō	õ	õ	ŏ	ŏ	ŏ	(11,000)	
183000 Intentionally Left Blank													Ó	Ō	
186401 Intentionally Left Blank														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	7 570 014	500 500
BALANCE	645,195	010,117	209,040	578.864	562,550	575,610	577,069	574,329	5/1,569	208,646	200,108	553,358	200,627	7,572,611	582,509
	2011							2012							13 Month
A/C's DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	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		D	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		Û N	0	0	0	0	0	0	0	0	0	0	0	0	
183281 Intentionally Left Blank 182000 Aspestos Removal		0	0	0	0	0	0	0	0	0 0	0	0	0	0	
182060 Pension Actuarial Study		0	0	ő	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(8,037)	(72,333)	
183000 Intentionally Left Blank		Ď	õ	ŏ	0	(0,001)	0	0	0	(0,001)	(0,001)	0	0	0	
186401 Intentionally Left Blank					0	٥	0	0	0	0	0	0	D	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 ——				<	2013		~~~~	13 Month
A/C's DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	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	, O	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		D	0	0	0	0	0	0	0	0	0	0	0	0	
182000 Assestos Removal 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		(0,001)	0	0	0	0	0	0	0	0	0	0	D	0	
186401 Intentionally Left Blank		0	0	Ō	0	0	0	0	0	0	Ó	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)	
	550 10C	500 101	404 000	404 744	101 510	404 007	071 075	240 954	210 620	280 440	250 109	240.000	189,744	4,823,979	371,075
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	103,744	4,623,979	3/1,0/5

Deferred Debit - Activity

Exhibit 12

LONG ISLAND AMERICAN WATER DEFERRED DEBIT - Expenses & Activity Prepared for 2011 Rate Case

AC's DESCRIPTION Dec Jan Feb Mar Apr May Jun Jul Aug Sept Oct Nov Dec To 186401 Tank Painling \$337,062 \$334,322 \$331,581 \$326,101 \$323,360 \$320,620 \$317,860 \$315,139 \$312,399 \$309,659 \$306,918 \$304,178 \$4,11 182000 2007 Rate Case 150,000 140,000 100,000 100,000 90,000 80,000 70,000 60,000 40,000 30,000 1,1 182000 Intertionally Left Blank 0	Average
186401 Tank Painling \$337,052 \$334,322 \$331,581 \$326,841 \$326,101 \$323,360 \$320,620 \$317,860 \$315,139 \$312,399 \$309,659 \$306,918 \$304,178 \$4,11 182000 2007 Rate Case 150,000 140,000 100,000 100,000 90,000 80,000 70,000 60,000 50,000 40,000 30,000 1,1 182000 Intentionally Left Blank 0 <td< th=""><th></th></td<>	
182000 2007 Rate Case 150,000 140,000 120,000 110,000 100,000 90,000 80,000 70,000 60,000 50,000 40,000 30,000 1,1 182000 Intentionally Left Blank D D 0 D 0	.060 \$320,620
182000 Intentionally Left Blank D D O O D O <t< td=""><td></td></t<>	
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 5	000,000
	.888 44.376
183281 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 31,286 25,031 8	449 62,573
	723 34,748
	586 229,430
183000 Intentionally Left Blank 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 220,400
188401 Intentionally Left Blank D 0 0 0 0 0 0 0 0 0 0	0 D
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 10.1	
	101,141
2010 2011	13 Month
<u>A/C's DESCRIPTION Dec Jan Feb Mar Apr May Jun Jul Aug Sept Oct Nov Dec To</u>	
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 \$3,7	567 \$287,736
182000 2007 Rate Case 30,000 20,000 10,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0	,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 3,3	,935 257,918
183280 Customer Service Project 19,068 14,850 10,632 6,414 0 0 0 0 0 0 0 0 0 0 0 0	964 3,920
183281 Financial Service Project 25,031 18,774 12,517 6.260 0 0 0 0 0 0 0 0 0 0 0 0 0	582 4,814
182000 Aspestos Removal 11,583 7,722 3,861 0 0 0 0 0 0 0 0 0 0 0 0 0	170 1.782
182000 Pension Actuarial Study 253,333 253,333 253,333 271,333 289,333	328 279.641
183000 Intentionally Left Blank 0 0 0 0 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 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 10,9	546 840.427
2011 2012	13 Month
<u>A/C's DESCRIPTION Dec Jan Feb Mar Apr May Jun Jul Aug Sept Oct Nov Dec To</u>	
186401 Tank Painting 5271,294 \$268,554 \$265,813 \$263,073 \$260,333 \$267,592 \$254,852 \$252,111 \$249,371 \$246,631 \$243,690 \$241,150 \$238,410 \$3,3	
152000 Intentionally Left Blank 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0
	,000 432,692
18328D Intentionally Left Blank 0 0 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	0 0
162000 Intentionally Left Blank 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5 0
	,662 261,512
163000 Intentionally Left Blank 0 0 0 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 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 12.3	.740 949.057
<	13 Month
A/C's DESCRIPTION Mar Apr May Jun Jul Aug Sept Oct Nov Dec Jan Feb Mar To	
2005 DESCRIPTION Mat PPT Mat PDT 100 201 201 201 201 201 201 201 201 201	
	0 0
	.333 383.333
	0 000,000
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	440 241.111 fi 0
105000 Alternatives 201 Datak	0 0
186401 Intentionally Left Blank 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<u> </u>

Exhibit 12

Deferred Debit - Amortization

P/F Deferred Rate Proceeding - -Total Cost

ltem	Description	Subledger	Amortization Pe	eriod	Total	Monthly AmL	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	2007 rate case increased by 3,5%,+\$ 100K for Litigation, 3 Year Amortization.
Requested	LI Pension/Opeb Audit		4/1/2012	3/31/2015	289,333	8,037 0	253,333	36	3 Year Amortization.
P/F Deferred Approved	Tank Painting ExpenseTota Tank Painting-2004 Rate Cas		4/1/2005	3/31/2020	\$493,261	\$2,740	\$348,023	127	900 15 Year Amortization.

oppred f-	r 2011 Rate Cas	IZATION BALANCE	_				Tab 31
epareu io	beginning	e		40	•		
	~ ~		ending	13 mos	income tax	balance	combined
Jan-09	balance \$289,442	amortization	balance	average	impact	net of tax	Tax rate
Feb-09	. , =	(\$6,158)	\$283,284	\$320,234			
	283,284	(6,158)	277,125	314,075			
Mar-09	277,125	(6,158)	270,967	307,917	(122,230)	185,687	39,705
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			
lov-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			
-eb-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			
vlay-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	39.709
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			
Vov-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)	0,135	31,266	(12,411)	18,855	39,709
Jan-13	0,100	(6,158)	(6,158)	25,581	رد د , ۱۱۱۶	,0,000	00.10
Feb-13	(6,158)	(6,158)	(12,316)	19,897			
	(0,100)	(0,100)	(12,010)	14,212	(\$5,642)	\$8,570	39,70%

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DEFERRED	ND AMERICAN WATER ITC - BALANCES r 2011 Rate Case														Exhibit 12 Tab 31	
<u>A/C's</u> 255101	DESCRIPTION Unamortized ITC - 3%	2009 Dec \$283,822 0	Jan \$282,572 0	Feb \$281,322 0	Mar \$280,072 0	Apr \$278,822 0	May \$277,572 0	Jun \$276,322 0	2 0 1 0 Jul \$275,072 0	Aug \$273,822 0	Sept \$272,572 0	Oct \$271,322 0	<u>Nov</u> \$270,072 0	Dec \$268,822 0	Total \$3,592,186 0	13 Month Average
	BALANCE	0 \$283.822	0 \$282,572	0 \$281,322	0 \$280,072	0	00	0 \$276,322	0 \$275.072	0 \$273.8 <u>22</u>	0 \$272,572	0 \$271,322	0 \$270.072	0	Q \$3,592,186	\$276,322
<u>A/C's</u> 255101	DESCRIPTION Unamortized ITC - 3%	2010 Dec \$268,822			Mar \$265,072		May \$262,572	Jun \$261,322	2 0 1 1 Jul \$260,072		Sept \$257,572	Oct \$256,322	Nov \$255,072	Dec \$253,822	Total \$3,397,186	13 Month Average
	BALANCE	0 0 \$268,822	0 0 \$267,572	0 0 \$266,322	0 0 \$265,072	0 0 \$263,822	0 0 \$262,572	0 0 \$261,322	0 0 \$260,072	0 0 \$258,822	0 0 \$257.572	0 0 \$256,322	0 0 \$255,072	0 0 \$253,822	0 0 \$3,397,186	\$261,322
<u>A/C's</u>	DESCRIPTION	2011 Dec	Jan	Feb \$251.322	Mar	Apr	May	Jun	2012 Jul	Aug	Sept	Oct	Nov	Dec	Total	13 Month Average
255101	Unamortized ITC - 3%	\$253,822 0 0	\$252,572 0 0	0 0	\$250.072 0 0	0 0	0 0	\$246.322 0 0	\$245.072 0 0	\$243,822 0 0	0 0	\$241,322 0 0	00	\$238,822 0 0	\$3,202,186 0 <u>0</u>	
	BALANCE	\$253.822	\$252,572	\$251,322	\$250,072	\$248,822	\$247,572	\$246,322	<u></u>	\$243,822	\$242,572			\$238.822	\$3,202,186	\$246,322
<u>A/C's</u> 255101	DESCRIPTION Unamortized ITC - 3%	Mar \$250,072 0 0	Apr \$248,822 0 0	0	Jun \$246,322 0 0	Jul \$245,072 0 0	Aug \$243,822 0 0	Sept \$242,572 0 0	Oct \$241.322 0 0	0	0	Jan \$237,572 0 0	Feb \$236,322 0 0	0	Total \$3,153,436 0 0	Average
	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

	ND AMERICAN WATER ITC - ACTIVITY														Exhibit 12 Tab 31	
<u>A/C's</u> 255101	DESCRIPTION Unamortized ITC - 3%	2009 Dec \$283,822	Jan (\$1,250) 0	Feb (\$1,250) 0	Mar (\$1,250) 0	Apr (\$1,250) 0	May (\$1,250) 0	Jun (\$1,250) 0	2 0 1 0 Jul (\$1.250) 0	Aug (\$1,250) 0	Sept (\$1,250) 0	Oct (\$1,250) 0	Nov (\$1,250) 0	Dec (\$1,250) 0	Total (\$15,000) 0	13 Month Average
		con2 923	(1,250)	0 (1,250)	0 (1,250)	0 (1,250)	0 (1,250)	0 (1,250)	0 (1.250)	0 (1.250)	0 (1,250)	0 (1,250)	0 (1,250)	0 (1,250)	<u>0</u> (15,000)	0070 000
	BALANCE	\$283,822	\$282,572	\$201,322	\$200,072	\$216,622	3211,512	\$210,322	\$275,072	<u>\$273,822</u>	3212,312	\$211,322	\$270,072	\$268,822	\$3,592,186	\$210.322
A/C's	DESCRIPTION	2010 Dec	Jan	Feb	Mar	Apr	May	Jun	2011 Jul	Aug	Sept	Oct	Nov	Dec	Total	13 Month Average
255101	Unamortized ITC - 3%		(\$1,250) 0 (1,250)	(\$1,250) 0 0 (1,250)	(\$1,250) 0 0 (1,250)	(\$1,250) 0 0 (1,250)	(\$1,250) 0 0 (1,250)	(\$1,250) 0 0 (1,250)	(\$1,250) 0 0 (1,250)	(\$1,250) 0 (1,250)	(\$1,250) 0 (1,250)	(\$1,250) 0 (1,250)	(\$1,250) 0 0 (1,250)	(\$1,250) 0 (1,250)	(\$15,000) 0 <u>0</u> (15,000)	
	BALANCE	\$268,822	\$267,572	\$266.322	\$265.072	\$263,822	<u>\$262,572</u>	\$261,322	\$260,072	\$258,822	\$257, 5 72	\$256,322	\$255,072	\$253,822	\$3,397,186	\$261,322
		2011							2012							13 Month
<u>A/C's</u> 255101	DESCRIPTION Unamortized ITC - 3%	Dec	Jan (\$1,250) 0 (1,250)	Feb (\$1,250) 0 0 (1.250)	Mar (\$1.250) 0 (1.250)	Apr (\$1,250) 0 (1.250)	May (\$1,250) 0 (1,250)	Jun (\$1,250) 0 (1,250)	Jul (\$1,250) 0 (1,250)	0	Sept (\$1,250) 0 (1,250)	Oct (\$1,250) 0 0 (1,250)	Nov (\$1,250) 0 (1,250)	Dec (\$1,250) 0 (1,250)	Total (\$15,000) 0 (15,000)	Average
	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
<u>A/C's</u>	DESCRIPTION	< Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	1 2 Nov	Dec	Jan	Feb	Mar	Total	13 Month Average
255101	Unamortized ITC - 3%		(\$1,250) 0 (1,250)	(\$1,250) 0 0 (1,250)	(\$1,250) 0 0 (1,250)	(\$1,250) 0 0 (1.250)	(\$1,250) 0 0 (1.250)	(\$1,250) 0 0 (1,250)	(\$1,250) 0 (1,250)	0 0	(\$1,250) 0 0 (1,250)	(\$1,250) 0 0 (1,250)	(\$1,250) 0 0 (1,250)	0 0	(\$15,000) 0 <u>0</u> (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, <u>322</u>	\$235.072	\$3,153,436	\$242,572

	AMERICAN WATER	iTY													Exhibit 12 Tab 31	
		2009							2010							13 Month
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	1¢A	May	Jun	រផ	Aug	Sept	Oct	Nov	Dec	Total	Average
283 Def 283 Def			(\$110,634) 0	\$99,776 0	(\$259,526) 0	\$376.073 D	\$45.520 D	\$233,868 0	(\$183,282) D	\$134,911 0	\$2,421,585 0	(\$59,207) 0	\$65.001 0	(\$1,314.155) 0	\$1.449.731 0	
283 Del			(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	
Tot	al		(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
		2019							2011							13 Month
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
283 Defi 283 Defi			(\$7,034)	(\$7,034)	(\$7,034)	(\$7,034)	(\$7.034)	(\$7,034)	(\$7,034)	(\$7,034)	(\$7,034)	(\$7,034)	(\$7.034)	(\$7,034)	(\$84,406)	
283 Def :			(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) 0	
Tot	ai		(9.890)	(9.890)	(9,890)	(086.8)	(9.890)	(9.890)	(9.890)	(9,890)	(9.890)	(9,890)	(9.890)	(9.890)	(118,678)	
	BALANCE	\$18,463,067	S18,453,177	\$18,443.287	\$18,433,397	\$18,423,508	\$18.413.618	\$18,403,728	\$18,393,838	518,383,948	\$18,374,059	\$18.364,169	\$18,354,279	\$18,344,389	\$239.248.464	18,403,728
A/C's	DESCRIPTION	2011 Dec	Jan	Feb	Mar	Apr	May	jun	2012 Jul	Aug	Sept	Oct	Nov	Dec	Total	13 Month Average
	FIT		\$187,207	\$187,207	\$187.207	\$187.207	\$187,207	\$187,207	\$187,207	\$187,207	\$187,207	S187,207	\$187.207	\$167,207	\$2,246,484	
283 Defi 283 Defi			(1,922)	(1,922)	(1.922)	(1,922)	(1.922)	(1.922)	(1,922)	(1,922)	(1,922)	(1,922)	(1.922)	(1,922)	0 (23.060) D	
Tot	təl		185,285	185,285	185.285	185.285	185,285	165.285	185,285	185.285	185,285	185,285	185.265	185,285	2 223 424	
	BALANCE	\$18.344,389	\$18,529,675	\$18,714.960	\$18,900,245	\$19,085,531	\$19.270.816	\$19,456,101	\$19,641,387	\$19,826,672	\$20,011,957	\$20.197,243	\$20,382,528	\$20,567,814	S252 929 317	19.456,101
		-					12						- 2013			13 Month
A/C's	DESCRIPTION	Mar	Apr	May	Jun	20	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Average
283 Def			\$187,207	\$187,207	\$187.207	\$187.207	\$187,207	\$187,207	S187,207	\$187,207	\$187,207	\$562,492	\$562,492	\$562,492	\$3.372.338	
283 Def			0	0	0	0	0	0	0	0	0	(40.005)	(10.005)	(10.020)	0	
283 Def	SIT		(1,922)	(1,922)	(1,922)	(1,922)	(1.922)	(1.922)	(1.922)	(1.922)	(1,922)	(10,635)	(10.635)	(10,635)	(49.200) 0	
Tot	a		185.285	185,285	185,285	185,285	185.285	185,285	185,285	185.285	185.285	551,857	551,857	551,857	3,323,138	
	BALANCE	\$18,900,245	S19,085,531	\$19,270,816	\$19,456,101	\$19.641.387	\$19.826.672	\$20,011,957	\$20,197,243	\$20,382.528	\$20.567,814	\$21,119,670	\$21.671,527	\$22,223,383	\$262,354,874	20.181,144

DEFERRE	LAND AMERICAN WATER ED INCOME TAXES - BALANCES for 2011 Rate Case	5													Exhibit 12 Fab 31	
		2009							2010							13 Month
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Öct	Nov	Dec	Total	Average
	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	\$211,116,861	16,239,760
	Del FIT AMT	0	0 1,526,633	0	0	0	0	0	0	0	0	0	0	0	0	0
283	Def SIT	1,557,759 B	4,525,533	1.552.240 D	1,754,113 D	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
	BALANCE	\$16,993,089	\$16.851.129	\$16.976.512	\$16 918 859	\$17,271,294	\$17.327.735	S17,631,816	\$17,403,735	\$17,576,685	\$20,197,529	\$20.125,107	\$20,109,333	518,463,067	\$233,845,891	17,988,145
	5.10.1100					911,01 1.001	017.021.1100	011.001.010			010,107,023	320.120.107	02.0.700.505	310,405,007	3233.045.051	17,866,145
A (D)-	BRADIETON	2019 -				A			2011							13 Month
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
283		\$16,885,061 0	\$16,878,027	\$16,870,993 R	\$16,863,959	S16,856.925 0	\$16.849.891 ກ	\$16,842,858 B	\$16,835,824	S16,828,790	\$16,821,756 0	\$16.814.722	\$16,807,688 0	\$16,800,654	\$218,957,148 0	16,842,858
	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	Û	0	0	0	Û	0	0	0	0	0	0	0	-
	BALANCE	\$18,463,067	\$18,453,177	\$18,443,287	\$18,433,397	\$18,423,508	\$18.413,618	\$18,403,728	\$18,393,838	<u>\$18.383,948</u>	\$18,374,059	<u>\$18,364,169</u>	\$18,354,279	\$18,344,389	\$239.248.464	18,403,728
		2011							2012							13 Month
A/C's	DESCRIPTION	Dec	Jan	Feb	Mar	Apr	May	วันถ	Jul	Aug	Sept	Oct	Nov	Dec	Total	Average
283	Def FIT	\$16,800,654	\$16,987,861	\$17,175.068	\$17,362,275	\$17,549,482	\$17,736,689	\$17,923,896	S18,111,103	\$18,298,310	\$18,485,517	\$18,672,724	\$18,859,931	\$19,047,138	\$233.010,652	17,923,896
	Def FIT AMT	0	0	9	0	0	0	0	0	0	0	0	0	0	Û	-
283	Def SIT	1,543,735 0	1,541,813	1,539.892 0	1,537,970 D	1,536.048 0	1.534,127 0	1,532,205	1,530,283 0	1,528,362	1,526,440 0	1,524,519	1,522,597	1,520,675	19.918,666 0	1.532,205
	BALANCE	\$18,344,389	\$18,529,675	\$18,714,960	\$18,900,245	\$19.085.531	\$19.270.816	519,456,101	\$19,641,387	\$19,826,672	\$20.011,957	520,197,243	\$20.382.528	\$20,567,814	\$252.929.317	19,456,101
						20	12				> ,		- 2013			13 Month
A/C's	DESCRIPTION	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Average
283	Def FIT	\$17,362,275	\$17,549,482	\$17,736.689	\$17,923,896	\$18,111,103	\$18,298,310	\$18,485,517	\$18,672,724	\$18,859,931	\$19,047,138	\$19,609,630	\$20,172,122	\$20,734,613	\$242,563,433	18.658,726
	Def FIT AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
283	Def SIT	1,537,970	1,536,048 0	1,534,127	1,532,205	1.530.283	1.528,362	1,526,440	1,524,519 9	1,522,597	1,520,675	1,510,040	1.499,405	1,488,770	19,791,441 0	1.522,419
	-	×	······							·····						-
	BALANCE	\$18.908.245	\$19,085,531	\$19,270.816	519 455 701	\$19.641.387	519.826.672	\$20,011,957	\$20,197,243	\$20,382.528	\$20,567,814	\$21,119,670	\$21.671,527	\$22,223,383	\$262.354.874	20.181,144

Exhibit	12
Tab	31

ONG ISLAND AMERICAN WATER ADIT Balances @ 2010	2009						2010							13 month	13 month
repared for 2011 Rate Case	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Νον	Dec	total	average
EDERAL As Recorded: Deferted Tax Liability-FIT Less: FAS 109 Balances (see details below) Less: Temp. Difference-Tank Painting Less: Temp. Difference-2007 Rate Expense	\$20,808,111 (5,780,211) (104,711) (46,599)	\$20,598,174 (5,765,098) (103,860) (43,492)	\$20,676,752 (5,751,842) (103,008) (40,386)	\$20,495,193 (5,740,005) (102,157) (37,279)	\$20,875,214 (5,730,270) (101,306) (34,172)	\$21,171.166 (5,724,617) (100,454) (31,056)	\$21,465.693 (5,720,853) (99,603) (27,959)	\$20.879.826 (5.718.220) (98.752) (24.853)	\$21.022.812 (5.716.426) (97.901) (21.746)	\$23.229,848 (5.714,488) (97,049) (18,639)	\$23,105.548 (5,714,669) (96,198) (15,533)	\$22,957,757 (5.715,644) (95,347) (12,426)	S21.658.926 (5.716.599) (94.495) (9.320)	\$278.945,018 (74,508.943) (1,294.841) (363.470)	\$21,457,309 (5,731,457) (99,603) (27,959)
Less: Temp, Difference-Asbestos Romoval	(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	68,172	87,783	87,395	87,007	85,618	86,230	85.842	85,453	85.055	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 Total Balance Deferred Tax Liability-FIT	1,253,365 \$15,435,330	1.252.421 \$15.324.496	1.250,023 \$15,424,272	1.250.616 \$15.164.746	1,252.052 \$15.540,819	1,251,476 \$15,586,339	1.253.431 \$15,820.207	1.253,969 \$15.636,925	1.254.150 \$15.771.836	1,254,928 \$18,193,421	1.253,861 \$18,134,214	1.260,046 \$18,199,215	1,264,451 \$16,885,051	16.304.800 \$211.116,881	1.254,215 \$16,239,760
STATE As Recorded: Deferred Tax Liability-SIT Less: FAS 109 Balances (see details below) Less: Temp. Difference-Tank Painting Less: Temp. Difference-2007 Rate Expense	\$1.477,504 (32.928) (29.088) (12.945)	\$1,420,851 (30,733) (28,852) (12,082)	\$1,442,056 {28,538} {26,615} {11,219}	\$1,666,661 (26,342) (28,379) (10,356)	\$1.644.649 (24,147) (28,142) (9,493)	\$1,724,515 (21,952) (27,906) (8,630)	\$1,810,431 (19,757) (27,670) (7,767)	\$1,652,329 (17,562) (27,433) (6,904)	\$1,690,915 (15,367) (27,197) (6,041)	\$1,828,916 (13,171) (26,960) (5,178)	\$1.795.372 (10.976) (26.724) (4.315)	\$1,653,018 (8,781) (26,487) (3,452)	\$1,322,703 (6.586) (26,251) (2.589)	\$21,129,940 (256,840) (359,704) (100,971)	\$1,625,380 (19,757) (27,670) (7,767)
Less: Temp. Difference-Asbestos Removal	(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)
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)	(318,564)	(404,030)	(436,589)	(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 Total Balance Deferred Tax Liability-SIT	348.182 \$1.557,759	347.919 \$1,526,633	347.253 \$1.552.240	347,418 \$1,754,113	347.820 \$1,730,475	347.657 \$1.741.396	348.200 \$1.811.611	348.350 \$1.766,810	348,400 \$1,804,850	348,615 \$2,004,108	348,319 \$1,990,893	350,038 \$1,910,117	351,261 \$1,578,006	4,529,432 \$22,729,010	348.418 51.748.385
letivity															
federal adit federal adit - amt slate adit	15,435,330 S0 1,557,759	(110,834) \$0 (31,126)	99,776 \$0 25,607	(259,526) \$0 201,873	376,073 \$0 (23,638)	45,520 S0 10,921	233.868 \$0 70.215	(163,262) \$0 (44,802)	134,911 S0 38,040	2.421.585 \$0 199,258	(59,207) \$0 (13,215)	65,001 S0 (80,775)	(1,314.155) \$0 (332.111)		
NPUT AND CALCULATIONS edetal 253301 Def Fi'T-Flow Through Depreciation	\$0	50	50	<u>so</u>	\$0	50 50	50	50	\$0 50	50	50 50	\$0 \$0	\$0 \$0	50 50	\$0 \$0
253301 Def FI'l-Normalized Property(cr) 253301 Def FIT-Other(cr)	\$0 20,808,111	\$0 20,598,174	\$0 20,676,752	\$0 20,495,193	\$0 20,875,214	50 21,171,166	\$0 21,465,693	\$0 20,879,826	50 21,022,812	\$0 23,229,848	23,105,548	\$U 22,957,757	21.658,926	278,945,018	\$0 21,457,309
subtolal	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
tate															-
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
ss 109 adj 186035 Reg Asset-Afudc Equity CWIP(dr) 186035 Reg Asset-Afudc Equity Plant(dr) 186040 Reg Asset-Plant Flow Through Diff 186055 Reg Asset-Accum Amorifazion(dr) 256212 Reg Liab-Exc Def Depr FIT(cr)	78,536 440,029 5,726,940 (32,256) (433,039)	38.533 485,190 5,706,343 (33.317) (431,652)	45.550 485,190 5,685,745 (34,378) (430,265)	53,985 485,190 5,665,148 (35,439) {428,878}	64,521 485,190 5,644,551 (36,501) (427,492)	78,221 485,190 5,623,953 (36,643) (426,105)	94.545 485,190 5,603,356 (37.520) (424,718)	112,000 485,190 5.562,759 (38,397) (423,331)	130,294 485,190 5,562,161 (39,275) (421,945)	148,443 485,190 5,541,564 (40,152) (420,558)	168.713 485,190 5,520,967 (41,029) (419,171)	189,776 485,190 5,500,370 (41,907) (417,784)	210.818 485.190 5.479.772 (42.784) (416.398)	1.413.935 6,262.310 72,843.630 (489.598) (5,521.334)	108,764 481,716 5,603,356 (37,661) (424,718)
fas 109 totais	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
fas 109 adj-State 256232 Reg Liab-Exc Det 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)

Exhibit	12
Tab	31

LONG ISLAND AMERICAN WATER ADIT Balances @ 2010	2009						2010							13 month	13 month
Prepared for 2011 Rate Case	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	total	average
Tank Painting Adjustment	\$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	\$4,163,060	\$320,520
sit @ 8.63%	29,088	28,852	28,615	28,379	28,142	27,906	27,670	27,433	27,197	26,950	26.724	26,487	26,251	359,704	27,670
fed base	307,974	305,470	302,965	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
					C110.000	6400 off0	c	\$80,000	676.000	660.000	\$50,000	¢ (5.000	\$30,000	\$1,170,000	coo 000
2007 Rate Case Exp Adj	\$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	21,170,000	\$90,000
sit @ 8.63%	12,945	12,082	11,219	10,355	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	45,585	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
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
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	24,594	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 Accumulated Deferred Income Tax Summary of Book to Tax Differences and Adjustments 2011 Rate Case

	12 mos ending 2011	12 mos ending 2012	12 mos ending 2013		3 mos ending @3/31/13
Book to Tax Basis Difference-SIT			·····		
annual book depreciation (13 mos avg)	\$3,674,378	\$4,022,149	\$4,051,342	x 25%	\$1,012,836
annual tax depreciation (state)	4,108,952	4,704,003	4,826,777	x 25%	1,206,694
state basis difference	434,574	681,854	775,435		193,859
state tax rate	8.63%	8.63%	8.63%		8.63%
deferred state income tax	37,504	58,844	66,920		16,730
Book to Tax Basis Difference-FIT					
annual book depreciation	3,674,378	4,022,149	4,051,342	x 25%	1,012,836
annual tax depreciation (federal)	3,370,090	10,646,066	4,111,695	x 25%	1,027,924
difference	(304,288)	6,623,917	60,353		15,088
less: deferred state income tax	37,504	58,844	66,920		16,730
federal basis difference	(341,792)	6,565,073	(6,567)		(1,642)
federal tax rate	34.00%	34.00%	34.00%		34.00%
deferred federal income tax	(116,209)	2,232,125	(2,233)		(558)
Recap of State Adjustments	····				
deferred state income tax - Book to Tax Depr Difference	37,504	58,844	66,920		16,730
deferred state income tax - other temporary differences	(71,775)	(81,904)	(75,174)		(75,174)
deferred state income tax adjustments	(34,271)	(23,060)			(58,444)
Recap of FIT Adjustments					
1 deferred federal income tax - Book to Tax Depr Difference	(116,209)	2,232,125	(2,233)	x 25%	(558)
2 deferred federal income tax - other temporary differences	(258,372)	(294,832)	(270,606)	x 25%	(67,652)
3 flow through adjustment	300,058	319,074	324,519	x 25%	81,130
4 amortization of excess deferred taxes	(9,883)	(9,883)	(9,883)	x 25%	(2,471)
deferred federal income tax adjustments	(84,406)	2,246,484			10,449

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Tax Depreceiving Expanse on UNRS 2009 (2) 2,223,110 2,227,217 2,729,73 2,605,601 1 2 3 4 5 Years Total manual segments 2,027,117 2,227,117 2,227,117 2,227,117 2,207,117 2,005,001 1 2 3 4 5 Years Total manual segments Colspan="4">Colspan="4">Colspan="4">Years Total manual segments Colspan="4">Colspan="4">Years Total manual segments Colspan="4">Colspan="4">Years Colspan="4">Colspan="4">Colspan="4">Years Colspan="4">Colspan="4">Years Colspan="4">Colspan="4">Years Colspan="4">Colspan="4">Years Colspan="4">Colspan="4">Years Colspan="4">Colspan="4">Years Colspan="4">Colspan="4">Years Colspan= 400 Colspan= 40				2010	2011	2012	2013						
Tax Deprecension Expense on UPIS 2009 (2) 2.523 118 2.827 32 2.723 73 2.056.01 Subscience Additions w/Reduced Bonus Base Subscience 30.674 5397 5794 5794 5794 126% 2.66% 2.66% 2.66% 2.66% 2.66% 2.66% 2.66% 2.66% 3.96 Matchine & Improvements 30.067.4 5397 5794 5794 3734 473 473 473 1.26% 2.66% 2.66% 3.96 Matchine & Improvements 0 0 0 0 1.26% 2.66% 2.66% 2.66% 3.96 Matchine & Improvements 0 0 0 0 1.26% 2.66% 2.66% 2.66% 2.66% 2.66% 3.96 Matchine & Improvements 0 0 0 0 1.26% 2.66% 2.66% 2.66% 2.66% 2.66% 2.66% 2.66% 2.66% 2.66% 2.66% 2.66%													
Additions witherlines 1 Additions witherlines 1 State State <td></td> <td>Tax Depreciation Expense on UPIS :</td> <td>2009 (2)</td> <td>2,929,116</td> <td>2,827,921</td> <td>2.729,733</td> <td>2,605,681</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> <td>Years</td>		Tax Depreciation Expense on UPIS :	2009 (2)	2,929,116	2,827,921	2.729,733	2,605,681	1	2	3	4	5	Years
Additions witherlines 1 Additions witherlines 1 Additions witherlines 1 State		2010											
504200 structures & improvements 50.974 574 574 1.28% 2.45% 2.55			Additions w/Reduced Bonus Basis										
044300 structures & improvements 1.8.4.27 2.85 4.0.95 4.0.05	304200	structures & improvements		\$307	6704	6704	6704						
040600 structures & improvements 206 20 2.645 6.298 5.298 5.298 1.288 2.588													
040600 structures & improvements 0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>													
044700 structures & improvements 0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>													
507200 wells 0				•	*	•	•						
510000 pwer generation equipment 2,419 4.8 97				•	•	•	-						
510200 Bolic Plant Equipment (8.34) (167) (3.34) (134) (2.04) (4.00)	310000	power generation equipment	-	•	-	-	•						
511200 elscric pumping equipment 4.097 52 166 164 162 2.005 4.005 2.005 4.005 <td>310200</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•••</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	310200						•••						
311300 disc pumping equiphent 29.198 534 1.168 1.168 2.00% 4.0	311200												
11100 Pung Equip Hydraulie 4.245 95 170	311300												
320200 wiequipment non media 0 0 0 0 0 2000 4.00% 4.0	311400												
22010 wt.qu/pment 0													
332000 bit Reservoirs-Ground Level 1.898 38 76 76 76 2.007 4.007 <td></td> <td></td> <td></td> <td>-</td> <td>•</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				-	•	-							
331003 Id mains 87,282 1,745 3,497 3,497 4,005			1 898			•	-						
331100d mains $36 \ 911$ 738 1.476 1.476 1.476 1.476 1.476 1.076 1.007 4.00% <	331003												
331201 Id mains 1.383.368 27.667 55.335 55.335 55.335 2.00% 4.00% <td>331100</td> <td>td mains</td> <td></td>	331100	td mains											
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33000 services 649 080 12.982 25.963 25.963 25.963 20.0% 4.00%	332000	td mains											
334100 334130meters000	333000	services	649 080	12 982	25 963	-	•						
33130 meters 4,822 96 193	334100	meters											
334200 meter installations 6.247 125 250 250 250 200% 4.00%			4.822	96			*						
335000 hydrants 154 161 3,083 6,166 6,166 6,166 2,00% 4,00% 4,00% 4,00% 25 339600 other pie cps 73,995 7,399 14,799 14,799 14,799 10,00% 20,00% 20,00% 20,00% 5 339600 other pie cps 0 0 0 0 14,799 14,799 14,799 14,29% 22,00% 20,00% 20,00% 5 340100 other pie cps 1,468 294 470 282 168 20,00% 32,00% 11,52% 11,52% 5 340300 computers oftware 1,181 118 236 236 236 20,00% 20,00% 20,00% 20,00% 20,00% 20,00% 40,00% 4,00% 4,00% 4,00% 4,00% 4,00% 4,00% 4,00% 4,00% 4,00% 4,00% 4,00% 20,00% 32,00% 11,52% 11,52% 5 5 5 42000 5 5 42000 5 5 42000 5 5,4000% 4,00% 4,00% <td>334200</td> <td>meter installations</td> <td></td> <td>125</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	334200	meter installations		125									
339600 other pre cps 73.995 7,399 14,799 14,29% 20,00%<	335000	hydrants			6 165								
340100 office furniture & equipment 0 0 0 0 0 0 0 14.29% 24.49% 17.49% 12.49% 8.93% 7 340200 computers & periph equipment 1.466 294 470 282 169 20.00% 32.00% 19.20% 11.52% 11.52% 5 340300 computers offware 1.181 118 236 236 20.00% 20.00% 20.00% 20.00% 5 340000 data handling equipment 0 0 0 0 20.00% 32.00% 11.52% 11.52% 5 342000 store Equipment 2.465 49 99 99 99 2.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 25 343000 tools .shop & garage equipment 0 0 0 0 2.00% 4.00% 4.00% 4.00% 25 343000 tools .shop & garage equipment 0.90 0 0 0 2.00%	339600	other p/e cps											
540200 computers & periph equipment 1,468 294 470 282 169 20.00% 32.00% 11.52% 11.52% 11.52% 5 540300 computers software 1,181 118 236 236 236 10.00% 22.00% 19.20% 11.52% 21.00% 5 540300 data handling equipment 0 0 0 0 20.00% 22.00% 49.00% 4.00%	340100												
540300 computer software 1,181 118 236 236 236 10.00% 20.00% 20.00% 20.00% 20.00% 5 540400 data handling equipment 0 0 0 0 0 20.00% 32.00% 11.52% 11.52% 5 54000 totata handling equipment 2.465 49 99 99 99 2.00% 4.00%	340200		1,468		470		-						•
Saddool data handling equipment 0													
342000 store Equipment 2,465 49 99 99 99 99 2,00% 4,00% 4,00% 4,00% 25 343000 tools, shop & garage equipment 3,960 80 159 159 159 2,00% 4,00% 4,00% 4,00% 4,00% 4,00% 4,00% 4,00% 25 343100 tools, shop & garage equipment 0 0 0 0 2,00% 4,00% 4,00% 4,00% 4,00% 4,00% 25 346100 communication equipment 1,043 21 42 42 42 2,00% 4,00% 4,00% 4,00% 4,00% 4,00% 25 346100 communication equipment 0 0 0 0 2,00% 4,00% 4,00% 4,00% 25 346100 communication equipment 0 0 0 0 2,00% 4,00% 4,00% 4,00% 25 346100 commed Control & Instrument. 3,994 80 160 160 2,00% 4,00% 4,00% 4,00% 4,00% <													
343000 tools, shop & garage equipment 3,980 80 159 159 159 2,00% 4,00% 4,00% 4,00% 25 343000 tools, shop & garage equipment 0 0 0 0 2,00% 4,00% <t< td=""><td>342000</td><td></td><td>2.465</td><td>49</td><td>99</td><td>99</td><td>99</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	342000		2.465	49	99	99	99						
543100 tools shop & garage equipment 0 0 0 0 0 0 0 2,00% 4,00% 4,00% 4,00% 25 346100 contraction equipment 1,049 21 42 42 2,00% 4,00% 4,00% 4,00% 4,00% 4,00% 25 346100 miscellaneous equipment 0 0 0 0 2,00% 4,00%	343000	tools, shop & garage equipment	3,980										
346100 communication equipment 1,049 21 42 42 42 200% 4,00% 4,00% 4,00% 25 347000 miscellaneous equipment 0 0 0 0 0 20 4,00% 4,00% 4,00% 4,00% 25 346100 miscellaneous equipment 0 0 0 0 2,00% 4,00% 4,00% 4,00% 25 346100 miscellaneous equipment 3,994 80 160 160 2,00% 4,00% 4,00% 4,00% 25 346200 Comm Equip-Telephone 3,994 80 160 160 2,00% 4,00% 4,00% 4,00% 25 252120 customer advances 196,971 3,979 7,959 7,959 7,959 2,00% 4,00% 4,00% 4,00% 25	343100												
\$47000 miscellaneous equipment 0 0 0 0 0 0 2,00% 4,00% 4,00% 4,00% 25 346100 Remote Control & Instrument. 3,994 80 160 160 2,00% 4,00% 4,00% 4,00% 4,00% 4,00% 25 346200 Comm Equipmente 3,994 80 160 160 2,00% 4,00% 4,00% 4,00% 25 252120 customer advances 196,971 3,979 7,959 7,959 7,959 2,00% 4,00% 4,00% 4,00% 25	346100	communication equipment	1,049	21	42	42	42						
34610 Remote Control & Instrument. 3.994 80 160 160 2.00% 4.00% 4.00% 4.00% 25 346200 Comm Equip-Telephone 3.994 80 160 160 2.00% 4.00% 4.00% 4.00% 25 346200 Comm Equip-Telephone 3.994 80 160 160 2.00% 4.00% 4.00% 4.00% 25 252120 customer advances 198.971 3.979 7.959 7.959 2.00% 4.00% 4.00% 2.00%	347000	miscellaneous equipment	0	0	0	0							
346200 Comm Equip-Telephone 3.994 80 160 160 2.00% 4.00% 4.00% 4.00% 25 252120 customer advances 196.971 3.979 7.959 7.959 7.959 2.00% 4.00% 4.00% 4.00% 25	346190	Remote Control & Instrument.	3,994	80	160	160	160						
252120 customer advances 196.971 3,979 7.959 7,959 7,959 2.00% 4.00% 4.00% 4.00% 25	346200	Comm Equip-Telephone	3,994	80	160	160							
	252120	customer advances	196,971	3,979	7.959	7,959	7,959		4.00%				
		2010 property retirements	(466.069)	(9.321)	(18.643)	(18,643)	(18.643)	2.00%	4.00%	4.00%	4,00%	4.00%	25
Repair Expense Adjustment-2010 (508.307) (10.166) (20.332) (20.332) (20.332) 2.00% 4.00% 4.00% 4.00% 4.00% 25		Repair Expense Adjustment-2010											
Bonus-2010 50% Bonus 2,447,511 2,447,511 100,00%		Bonus-2010 50% Bonus	2,447,511	2,447,511	• •	. ,	. ,		-	-			
Bonus-2010 100% Bonus 3.233,942 3,233,942 100,00%		Bonus-2010 100% Bonus	3.233.942	3,233,942				100.00%					

	2011		2010 2011	2012	2013						
301000	Organization	50	so	\$0	\$0	0.00%	0.00%	0.00%	0.00%	0.00%	
302000	Franchises	C	0	0	0	0.00%	0.00%	0,00%	0.00%	0.00%	
303200	Land & Ld Rights SS	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	
303300	Land & Ld Rights P	0	0	0	ō	0.00%	0.00%	0.00%	0.00%	0.00%	
303500	Land & Ld Rights TD	0	٥	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	
303501	Land TD	0	٥	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	
303600	Land & Land Rights AG	0	0	0	0	0,00%	0.00%	0.00%	0,00%	0,00%	
304200	Struct & Imp P	167,500	2.147	4,295	4.295	1.28%	2.56%	2.56%	2.56%	2,56%	39
304300	Struct & Imp WT	3,048,125	39,077	78,154	78.154	1.28%	2.56%	2.56%	2.56%	2.56%	39
304500	Struct & Imp AG	0	0	0	0	1.28%	2.56%	2.56%	2,56%	2.56%	39
304600	Struct & Imp Offices	53,655	688	1,376	1.376	1.28%	2.56%	2.56%	2.56%	2,56%	39
304700	Struct & Imp Store Shop Gar	0	0	0	0	1.28%	2.56%	2.56%	2.56%	2.56%	39
307000	Wells & Springs	0	0	0	0	2,00%	4,00%	4.00%	4.00%	4.00%	25
307200	Wells Only (LI)	3,336.952	66,739	133,478	133.478	2.00%	4.00%	4,00%	4.00%	4.00%	25
310000	Power Generation Equip Other(3101)	762,031	15.241	30,481	30.481	2.00%	4.00%	4,00%	4.00%	4.00%	25
310200	Boiler Plant Equipmont Pump Equip Electric	0	0	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	25
311300	Pump Equip Diesel	677.745 0	13,555	27,110	27.110	2.00%	4.00%	4.00%	4.00%	4.00%	25
311300	Pump Equip Dieser	0 0	0	0	0	2,00%	4.00%	4.00%	4.00%	4.00%	25
320100	WT Equip Non-Media	4,342,004	85,840	173.680	0 173.680	2.00%	4.00%	4.00%	4.00%	4.00%	25
320110	WT Equip Purification (LI)	4,342,034	00,040 0	1/3,860	173,680	2.00%	4.00%	4.00%	4.00%	4.00%	25
320200	WT Equip Filter Media	ő	0	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	25
330000	Dist Reservoirs & Standpipe	125,993	2.520	5 040	5.040	2.00%	4.00% 4.00%	4.00% 4.00%	4.00%	4.00%	25
330200	Dist Reservoirs-Ground Level	123,333	2,525	0,040	5.040	2.00%	4.00%	4.00%	4.00%	4,00%	25
331003	TD Mains Paving (LI)	ő	9	ő	0	2.00%	4.00%	4.00%	4.00% 4.00%	4.00%	25 25
331100	TD Mains 4in & Less	0	8	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	25 25
331230	TĐ Mains 6in & Grtr (LI)	6.347.015	126,940	253,881	253.881	2.00%	4.00%	4.00%	4.00%	4.00%	25
332000	Fire Mains	0	0		200.001	2.00%	4.00%	4.00%	4.00%	4.00%	25
333000	Services	1,545,392	30.908	61,816	61.816	2.00%	4.00%	4.00%	4.00%	4.00%	25
334100	Meters	0	0	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	25
334130	Meters Other	820,646	16,413	32,826	32.826	2.00%	4.00%	4.00%	4,00%	4,00%	25
334200	Meter Installations	0	0	0	0	2,00%	4.00%	4,00%	4.00%	4.00%	25
335000	Hydrants	489,000	9,780	19,560	19.560	2.00%	4.00%	4.00%	4.00%	4.00%	25
339600	Mise, Inlangible Plant-CPS	0	0	۵	0	10.00%	20.00%	20,00%	20.00%	20.00%	5
340100	Office Furniture & Equip	13,414	1,917	3,285	2,346	14.29%	24.49%	17.49%	12.49%	8.93%	7
340200	Comp & Periph Equipment	45.000	9.000	14,400	8,640	20.00%	32.00%	19.20%	11.52%	11.52%	5
340300	Computer Software	0	0	0	0	10.00%	20.00%	20.00%	20.00%	20.00%	5
340400	Data Handling Equipment	0	0	0	0	20.00%	32.00%	19.20%	11.52%	11.52%	5
340500	Other Office Equipment	0	0	0	0	14.29%	24.49%	17.49%	12,49%	8,93%	7
341100	Trans Equip LI Duty Trks	69,000	13,800	22,080	13,248	20.00%	32.00%	19,20%	11.52%	11.52%	5
341300	Trans Equip Autos	55,000	11,000	17,600	10.560	20.00%	32.00%	19.20%	11.52%	11.52%	5
341200	Trans Equip Heavy Duty Trks	130,000	26,000	41,600	24,960	20.00%	32.00%	19.20%	11.52%	11.52%	5
341400	Trans Equip Backhoes	0	0	0	0	20.00%	32.00%	19.20%	11.52%	11.52%	5
342000	Stores Equipment	0	0	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	25
343000 343100	Tools.Shop.Garage Equip	124,848	2,497	4.994 0	4.994 0	2.00% 2.00%	4.00%	4.00%	4.00%	4.00%	25 25
343100	Tools.Shop,Garage Equip Oth Laboratory Equipment	0	0	0	0	2.00%	4.00% 4.00%	4.00% 4.00%	4.00% 4.00%	4.00% 4.00%	25
344000	Power Operated Equipment	0	0	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	25
345100	Power Oper Equip Other	0	9	0	0	2.00%	4.00%	4,00%	4.00%	4.00%	25 25
345100	Comm Equip Non-Telephone	0	0	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	25
346190	Remote Control & Instrument.	ŏ	9	ñ	ő	2.00%	4.00%	4.00%	4.00%	4,80%	25
346200	Comm Equip-Telephone	ő	ê	ő	ő	2.00%	4.00%	4,00%	4.00%	4,00%	25
347000	Misc Equipment	ő	0	Ď	0	2.00%	4.00%	4.00%	4.00%	4,00%	25
252120	customer advances	98,713	1,974	3,949	3,949	2.00%	4.00%	4.00%	4.00%	4.00%	25
	2011 property retirements	(435.500)	(8,710)	(17,420)	(17.420)	2.00%	2.00%	4,00%	4.00%	4,00%	25
	Repair Expense Adjustment-2011	(601,821)	(12.036)	(24,073)	(24.073)	2.00%	4.00%	4.00%	4.00%	4.00%	25
	-										

			2010 2011 2012	2013						
	2012									
301000	Organization	so	\$0	\$0	0.00%	0.00%	0.00%	0.000	0.001/	
302000	Franchises	0	\$3 P	0	0.00%	0.00%	0.00%	0.00%	0.00%	
303200	Land & Ld Rights SS	0	ů O	0			0.00%	0.00%	0.00%	
303300	Land & Ld Rights P	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	
303500	Land & Ld Rights TD	0	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	
303501		U G	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	
	Land TD		0	0	0.00%	0.00%	0.00%	0.00%	0.00%	
303600	Land & Land Rights AG	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	
304200	Struct & Imp P	45,000	577	1,154	1.28%	2.56%	2.56%	2.56%	2.56%	
304300	Struct & Imp WT	0	0	0	1.28%	2.56%	2,56%	2.56%	2.56%	
304500	Struct & Imp AG	0	0	0	1,28%	2.56%	2.56%	2.56%	2.56%	
304600	Struct & Imp Offices	60,000	769	1,538	1.28%	2.56%	2.56%	2.56%	2.56%	
304700	Struct & imp Store, Shop Gar	0	0	0	1,28%	2.56%	2.56%	2,56%	2.56%	
307000	Wells & Springs	0	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	
307200	Wells Only (Li)	157,500	3,150	6.300	2.00%	4.00%	4,00%	4.00%	4.00%	
310000	Power Generation Equip Other(31010	0	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	
310200	Boiler Plant Equipment	ō	0	õ	2,00%	4.00%	4,00%	4.00%	4.00%	
311200	Pump Equip Electric	234,500	- 4,690	9.380	2.00%	4,00%	4,00%	4.00%	4,00%	
311300	Pump Equip Diesel	0	-,000	0.000	2.00%	4.00%	4,00%	4.00%	4.00%	
311400	Pump Equip Hydraulic	ő	0	0	2.00%	4.00%	4,00%	4.00%	4.00%	
320100	WT Equip Non-Media	204,500	4,090	8,180	2.00%	4.00%	4.00%			
320110	WT Equip Purification (LI)	204,000	4,050	0.100				4.00%	4.00%	
320200	WT Equip Filter Media	0	-	•	2,00%	4.00%	4.00%	4.00%	4.00%	
330000	Dist Reservoirs & Standpipe	60.000	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	
			1,200	2.400	2,00%	4.00%	4.00%	4.00%	4.00%	
330200	Dist Reservoirs-Ground Level	0	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	
331003	TD Mains Paving (LI)	0	0	0	2,00%	4.00%	4.00%	4.00%	4.00%	
331100	TD Mains 4in & Less	0	0	Û	2.00%	4.00%	4.00%	4.00%	4.00%	
331230	TD Mains 6in & Grtr (LI)	2,979.065	59,581	119.163	2.00%	4.00%	4.00%	4.00%	4.00%	
332000	Fire Mains	0	0	0	2,00%	4,00%	4.00%	4.00%	4.00%	
333000	Services	780,035	15,601	31,201	2.00%	4.00%	4.00%	4.00%	4.00%	
334100	Meters	0	0	D	2.00%	4.00%	4,00%	4,00%	4,00%	
334130	Meters Other	363,750	7,275	14.550	2.00%	4.00%	4.00%	4.00%	4,00%	
334200	Meter Installations	0	0	0	2.00%	4.00%	4.00%	4,00%	4.00%	
335000	Hydrants	271,500	5,430	10,860	2.00%	4.00%	4,00%	4.00%	4,00%	
339600	Misc. Intangible Plant-CPS	0	0	D	10.00%	20.00%	20.00%	20.00%	20.00%	
340100	Office Furniture & Equip	7.500	1.072	1.837	14.29%	24.49%	17.49%	12,49%	8.93%	
340200	Comp & Periph Equipment	62,500	12,500	20,000	20.00%	32.00%	19,20%	11,52%	11.52%	
340300	Computer Software	1,297,032	129,703	259,406	10.00%	20.00%	20.00%	20.00%	20.00%	
340400	Data Handling Equipment	1,237,552	123,703	200,400	20.00%	32.00%	19.20%	11.52%	11.52%	
340500	Other Office Equipment	0	0	0	14,29%	24.49%	19.20%	11.52%	8,93%	
341100	Trans Equip LI Duty Trks	49,500	9,900	15,840	20.00%	24.49%	17.49%	12.49%	11.52%	
341300	Trans Equip Autos	43,000	5,500 8,600	13,760	20.00%	32.00%	19.20%			
		45,000						11.52%	11.52%	
341200	Trans Equip Heavy Duty Trks		0	0	20.00%	32.00%	19.20%	11.52%	11.52%	
341400	Trans Equip Backhoes	100,000	20,000	32.000	20.00%	32.00%	19.20%	11.52%	11.52%	
342000	Stores Equipment	0	0	0	2.00%	4,00%	4.00%	4.00%	4.00%	
343000	Tools, Shop, Garage Equip	62,000	1.240	2,480	2.00%	4.00%	4.00%	4.00%	4.00%	
343100	Tools.Shop.Garage Equip Oth	0	0	0	2.00%	4.00%	4.00%	4,00%	4,00%	
344000	Laboratory Equipment	0	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	
345000	Power Operated Equipment	0	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	
345100	Power Oper Equip Other	0	0	Û	2.00%	4.00%	4.00%	4,00%	4,00%	
346100	Comm Equip Non-Telephone	0	0	0	2.00%	4.00%	4.00%	4.00%	4.00%	
347000	Misc Equipment	Ū.	0	Û	2,00%	4.00%	4,00%	4.00%	4,00%	
252120	customer advances	0	0	Û	2,00%	4.00%	4,00%	4,00%	4,00%	
	2012 property retirements	(197,500)	(3,950)	(7,900)	2.00%	2.00%	2.00%	2.00%	4.00%	
	Repair Expense Adjustment-2012	(563,926)	(11,279)	(22.557)	2.00%	4.00%	4.00%	4.00%	4.00%	

	2013											
301000	Organization	S0				\$0	0.00%	0.00%	0.00%	0.00%	0.00%	
302000	Franchises	0				0	0.00%	0.00%	0.00%	0.00%	0.00%	
303200	Land & Ld Rights SS	Û				0	0.00%	0.00%	0.00%	0.00%	0.00%	
303300	Land & Ld Rights P	0				0	0.00%	0.00%	0.00%	0.00%	0.00%	
303500	Land & Ld Rights TD	0				Ó	0.00%	0.00%	0.00%	0.00%	0.00%	
303501	Land TD	0				0	0.00%	0.00%	0.00%	0,00%	0.00%	
303600	Land & Land Rights AG	0				Û	0.00%	0.00%	0.00%	0.00%	0.00%	
304200	Struct & Imp P	11,250				144	1,28%	2.56%	2.56%	2.56%	2.56%	
304300	Struct & Imp WT	0				0	1.28%	2.56%	2.56%	2.56%	2.56%	
304500	Struct & Imp AG	0				0	1.28%	2.56%	2.56%	2.56%	2.56%	
304600	Struct & imp Offices	15,000				192	1.28%	2.56%	2,56%	2,56%	2.56%	
304700	Struct & Imp Store, Shop, Gar	0				0	1.28%	2.56%	2.56%	2.56%	2.56%	
307000	Wells & Springs	0				0	2.00%	4.00%	4,00%	4.00%	4.00%	
307200	Weils Only (LI)	81,250				1.625	2.00%	4.00%	4.00%	4.00%	4.00%	
310000 310200	Power Generation Equip Other(31010 Boiler Plant Equipment	0				0	2.00%	4,00%	4.00%	4,00%	4.00%	
311200		0				0	2.00%	4.00%	4.00%	4.00%	4.00%	
311200	Pump Equip Electric	117,250				2.345	2.00%	4.00%	4.00%	4.00%	4.00%	
311300	Pump Equip Diesel Pump Equip Hydraulic	Ċ D				0	2.00%	4.00%	4.00%	4.00%	4,00%	
320100	WT Equip Non-Media	•				0	2,00%	4.00%	4.00%	4.00%	4.00%	
320110	WT Equip Purification (LI)	102,250				2,045	2.00%	4.00%	4.00%	4.00%	4.00%	
320200	WT Equip Filter Media	0				0	2.00%	4,00%	4.00%	4.00%	4.00%	
330000	Dist Reservoirs & Standpipe	30,000				0 600	2.00%	4.00%	4.00%	4.00%	4.00%	
330200	Dist Reservoirs-Ground Level	0.000				0	2.00%	4.00%	4.00%	4.00%	4.00%	
331003	TD Mains Paving (LI)	ő				0	2,00%	4.00%	4.00%	4.00%	4.00%	
331100	TD Mains 4in & Less	0				0	2.00% 2.00%	4.00% 4.00%	4.00% 4.00%	4.00%	4.00%	
333230	TD Mains 6in & Grtr (LI)	1,522 657				30 453	2.00%	4.00%	4.00%	4.00% 4.00%	4.00% 4.00%	
332000	Fire Mains	0				0	2.00%	4,00%	4.00%	4,00%	4.00%	
333000	Services	441,268				8.825	2.00%	4.00%	4,00%	4.00%	4.00%	
334100	Meters	0				0	2.00%	4.00%	4.00%	4.00%	4.00%	
334130	Melers Other	196,250				3.925	2.00%	4.00%	4.00%	4.00%	4.00%	
334200	Meter Installations	0				0	2.00%	4.00%	4.00%	4.00%	4,00%	
335000	Hydranis	114,500				2,290	2.00%	4.00%	4.00%	4.00%	4.00%	
339600	Misc. Intangiole Plant-CPS	0				0	10.00%	20,00%	20,00%	20.00%	20.00%	
340100	Office Furniture & Equip	3,750				536	14.29%	24,49%	17,49%	12.49%	8.93%	
340200	Comp & Periph Equipment	0				Ð	20.00%	32.00%	19.20%	11.52%	11.52%	
340300	Computer Software	0				0	10,00%	20.00%	20.00%	20.00%	20,00%	
340400	Data Handling Equipment	0				0	20.00%	32.00%	19.20%	11.52%	11.52%	
340500	Other Office Equipment	0				D	14.29%	24.49%	17.49%	12.49%	8.93%	
341100	Trans Equip LI Duty Trks	0				Û	20,00%	32.00%	19.20%	11.52%	11.52%	
341300	Trans Equip Autos	0				0	20.00%	32.00%	19.20%	11.52%	11.52%	
341200	Trans Equip Heavy Duty Trks	0				D	20.00%	32.00%	19.20%	11,52%	11.52%	
341400	Trans Equip Backhoes	0				0	20,00%	32,00%	19.20%	11.52%	11.52%	
342000	Stores Equipment	0				0	2.00%	4.00%	4.00%	4.00%	4.00%	
343000 343100	Tools Shop, Garage Equip Tools, Shop, Garage Equip Oth	36,250 0				725	2.00%	4.00%	4.00%	4,00%	4,00%	
344000	Laboratory Equipment	ċ				0	2.00% 2.00%	4.00%	4,00%	4.00%	4,00%	
345000	Power Operated Equipment	ů O				U D	2,00%	4.00% 4,00%	4.00% 4.00%	4.00% 4.00%	4.00% 4.00%	
345100	Power Oper Equip Other	0				D	2.00%	4.00%	4.00%	4.00%	4.00%	
346100	Comm Equip Non-Telephone	0				õ	2.00%	4.00%	4.00%	4.00%	4.00%	
347000	Misc Equipment	õ				D	2.00%	4.00%	4.00%	4.00%	4,00%	
252120	customer advances	õ				0	2.00%	4.00%	4.00%	4.00%	4.00%	
	2013 property retirements	(88,125)				(1,762)	2,00%	2,00%	2.00%	2.00%	2,00%	
	Repair Expense Adjustment-2013	0				0	2.00%	4.00%	4.00%	4.00%	4.00%	
	TOTAL FEDERAL TAX DEPRECIATION EXPENSE		8,653,567	3,370,090	10,646,066	4,111,595						
ADD	State tax depreciation @ 12/31/09 (2)		3,167,748	3,056,597	2.950,285	2 820,079						
ADD	Federal tax depreciation (excl. bonus)		42,999	542,169	1.243,952	1 508,014						
ADD	Federal Bonus Depreciation		224,722	510.186	509,766	500.685						
	TOTAL STATE TAX DEPRECIATION EXPENSE		3,435,468	4,108,952	4,704.003	4,825,777						

2010

2011

2012

2013

Exhibit 12 Tab 31

PROOF:		2010	2011	2012	2013
total federal tax depreciation Expense @ 12/	31/09(2)	2,929,116	2,827,921	2,729,733	2,605,681
Federal Tax Depreciation 2010 Additions (incl Federal Tax Depreciation 2011 Additions Federal Tax Depreciation 2012 Additions Federal Tax Depreciation 2013 Additions	. bonus)	5,724,452	85,880 456,289	85,692 888,110 6,942,532	85,579 848,899 519,592 51,943
Federal Tax Depreciation 2014 Additions total federal tax basis depreciation	Good	8,653,567	3,370,090	10,646,066	4,111,695
total Li state tax depreciation -Expense @ 12	31/09 (2)	3,167,748	3,056,597	2,950,285	2,820,079
State Tax Depreciation 2010 Additions (excl. State Tax Depreciation 2011 Additions State Tax Depreciation 2012 Additions State Tax Depreciation 2013 Additions State Tax Depreciation 2014 Additions	Bonus)	42,999	85,880 456,289 0 0	85,692 (5.784,272) 6,942,532 0	85,579 848,899 519,592 51,943
bonus depreciation not allowed for State*		224,722	510,186	509,766	500,685
	Good	3,435,468	4.108.952	4,704,003	4,826,777

2010

2011

2012

2013

Additions	2010	2011	2012	2013	Total
Structures	\$255,702	\$3,269,281	\$105,000	\$26,250	\$3,656,232
Water Property	2,370,867	18,571,630	5,112,850	2,641,675	28,697,022
5 Year	76,644	299,000	1,552,032	0	1,927,676
7 Year	0	13,414	7,500	3,750	24,664
Total	2,703,212	22,153,325	6,777,382	2,671,675	34,305,594
Bonus Basis	5,681,453	0	6,672,382	0	12,353,835
Total Additions	\$8,384,665	\$22,153,325	\$13,449,764	\$2,671,675	\$46,659,429
	Plantsum-09	Plantsum-10	Plantsum-11	Plantsum-12	

(\$508,307) (\$601,821) (\$563,926)

Repairs

			tax depreci	ation rates		
1	2	3	4	5	6	7
20.00%	32.00%	19,20%	11,52%	11.52%	5.76%	
14,29%	24 49%	17.49%	12.49%	8.93%	8.92%	8.93%
2.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
20.00%	32.00%	19.20%	11.52%	11.52%	5.76%	
10.00%	20.00%	20.00%	20.00%	20.00%	10.00%	
14,29%	24.49%	17,49%	12.49%	8,93%	8,92%	8.93%
2,00%	4,00%	4.00%	4.00%	4.00%	4.00%	4.00%

*-Adjustment to the expense as if State basis were not reduced for Federal Bonus, (2)- Provided by Joan White. See Support Tab for files.

2010	bonus depreciation basis					
	5 yr property	2,649	\$530	\$305	\$153	so
	7 yr property	0	0	0	0	0
	25 yr property	5,604,809	224,192	224,192	224,192	224,192
	Total	5,607,459	\$224,722	\$224,498	\$224,345	\$224,192
2012	bonus depreciation basis					
	5 yr property	155,000		\$17,856	\$17,856	\$8,928
	5 yr property	0		0	0	0
	7 yr property	7,500		937	670	669
	25 yr property	6,672,382		266,895	266,895	266,895
	Total	-	\$0	\$285,688	\$285,421	\$276,492
	total bonus depreciation		\$224,722	\$510,186	\$509,766	\$500,685

Exhibit 12 Tab 31

S0 (S1,674,053)

Exhibit 12 Tab 31

LONG ISLAND AMERICAN WATER COMPANY

Federal Tax Depreciation UPIS 2009

	Federal Tax Deprec Expense
2010 Regular Repair Adjmt	\$3,032,940 (103,824)
Total 2010	\$2,929,116
2011 Regular	\$2,931,745
Repair Adjmt	(103,824)
Total 2011	\$2,827,921
2012	
Regular	\$2,833,557
Repair Adjmt	(103,824)
Total 2012	\$2,729,733
2013	
Regular	\$2,709,505
Repair Adjmt	(103,824)
Total 2013	\$2,605,681

\$2,595,603 2009 Repairs 4% Tax Depr-Water Property \$103,824 Reduced Tax Expense for Repairs Adjustment

Exhibit 12 Tab 31

State Tax Depreciation UPIS 2009

	State Tax Deprec Expense
2010 Regular Repair Adjmt Total 2010	\$3,375,395.82 (207,648) \$3,167,748
2011 Regular Repair Adjmt Total 2011	\$3,264,245.36 (207,648) \$3,056,597
2012 Regular Repair Adjmt Total 2012	\$3,157,933.58 (207,648) \$2,950,285
2013 Regular Repair Adjmt Total 2013	\$3,027,726.82 (207,648) \$2,820,079

Long Island does not conform to the Federal Bonus Depreciation

\$5,191,205 2009 Repairs w/o bonus <u>4%</u> Tax Depr-Water Property (\$207,648) Reduced Tax Expense for Repairs Adjustment

Long Island American Water Amortization of Flow Through Regulatory Asset (a/c 187.20)

Exhibit 12 Tab 31

								140 31
Book Depreciation Rate		1.80%						
• • • • • • • • • • • • • • • • • • • •		2 22%	effective April 2005					
			effective April 2008					
		Projected Book	Page 1 4 4 4 4 4 4				Amortization	Balance
		Depreciation	Projected Tax Depreciation	Tax	Difference	× 35.00%	65 50%	a/c 167.20 @ 12/31
		Cepicoladon	e epicolanoni	104	Childrenge	30,00 %	59 29%	6. 12131
Basis		\$34,560 169		\$34,560,169				
Accumulated depresation		(15 238 940)		[27 659 121]				
Adveted Resp. @ 13/35/00		C10.004.000	55.504.040					
Adjusted Basis @ 12/31/99		\$19 321 229	\$6,901,048	\$6 901 048	\$12,420,181	\$4,347.063	\$6,687 790	\$6,687,790
2000		(622 083)	(603,414)	(603 414)	(78 669)	(6 534)	(10.053)	6 677,737
2001		(622 083)	(594,285)	(5\$4,285)	(27,798)	(9 729)	(14,968)	6.662.769
2002 2003		(622 083)	(585.284)	(585 284)	(35,799)	(12.880)	(19,815)	6.642 954
2003		(622 083) (622 083)	(573,880) (562,475)	(573 880) (562 475)	(48,203) (59.608)	(16 871) (20.863)	(25,955) (32,097)	6.616 999 6.584.902
2005	3 mos	(155 521)	(553,528)	(138.382)	(17,139)	(5 999)	(9,229)	6.575 673
2005	9 mos	(\$75,427)		(415.146)	(160,261)	(56 098)	(94.612)	6.481.061
2006	3 mos	(191,809)	(544,570)	(136 143)	(\$5,666)	{19 483}	(32,859)	6 448 202
2006	9 mos 3 mos	(575,427) (191,809)	(535,647)	(408,428)	(166,999)	(58,450)	(98.578)	6.349.624
2007	9 mos	(151 609) (575,427)	(535,647)	(133 912) (401 735)	(57,897) (173,692)	(20 264) 160 7921	(34,176) (102 528)	6 315 448 6 212 920
2008	3 mos	(191 809)	(370,286)	(92,572)	(99.237)	(34 733)	(53,436)	6,159 485
2008	9 mos	(590 979)		(246 709)	(344 270)	(120 494)	(185.376)	5 974 105
2009	3 mos	(196 993)	(204,923)	(82,236)	(114,757)	(40.165)	(61,792)	5 912 316
2009	9 mos 3 mos	(590 979) (196 993)	(201,559)	(246,709)	(344.270)	(120.494)	(185 376)	5,726.940
2010	3 mos S mos	(196 993) (590 979)	(201,358)	(82,236) (246,709)	(114,757) (344,270)	(40 165) (120.494)	(61,792) (185,376)	5,665 148 5,479,772
2011	3 mos	(196.993)	(197,961)	(82,236)	(114,757)	(40.165)	(61,792)	5,417,980
2011	9 mas	(590.979)		(148.486)	(442,493)	(154 873)	(238,266)	5.179,714
2012	3 mos	(196 993)	(187,680)	(46,920)	(150,073;	(52.526)	(80,809)	5,098 906
2012	8 mos 3 mos	(590 979)	(178,132)	(140 760) (44,533)	(450,219) (152,460)	(157 577) (53.361)	(242.425)	4.856.480
2013	9 mos	(196 993) (590 979)	(110,102)	(133 599)	(457 380)	(53.351) (160.053)	(82.094) (246.281)	4 774.386 4.528.105
2014	3 mos	(195 993)	(177,118)	(44,280)	(152,713)	(53.450)	(82,230)	4,445 874
2014	9 mas	(590 979)		(132 839)	(458,140)	(160.349)	(246,691)	4,199,163
2015	3 നാട	(196 993)	(167,561)	(41,890)	(155,103)	(54 286)	(83,517)	4.115 657
2015	9 mos	(590 979)		(125,671)	(465.308)	(162 858)	(250 551)	3.865.116
2016	3 mos 9 mos	(196 993) (590 979)	(141,400)	(35,350) (106,050)	(161,643) (484,929)	(56 575) (169 725)	(87,039) (261,116)	3.778.078 3.516.962
2017	3 mos	(196,993)	(124,800)	(31,200)	(165,793)	(58 028)	(89.273)	3 427 659
2017	9 mos	(590 979)		(\$3,600)	(497 379)	(174.083)	(267,819)	3,159.869
2018	3 mos	(196 993)	(107,636)	(26,909)	(170.084)	(59 529)	(91,584)	3 068 286
2018	9 mčs	(590.979)	170 250	(60.727)	(510.252)	(178 588)	(274 751)	2 793.535
2019	3 mos 9 mos	(196 993) (590 979)	(72,352)	(18,088) (17,657)	(178 905) (573 322)	(62 617) (200 663)	(96,333) (308,712)	2 697 201 2 366,490
2020	3 mos	(195 993)	(47,683)	0	(196,993)	(68 948)	(106.073)	2 282 416
2020	9 mos	(590.979)		0	(590,979)	(206.843)	(318.219)	1.964.197
2021	3 mos	(196,993)	(23,994)	0	(196,993)	(68,948)	(106,073)	1,858,124
2021 2022	9 mcs	(590 979)	100.000	00	(590.979) (196,993)	(206 843)	(318,219) (108,073)	1,539 904
2022 2022	3 mos 9 mos	(196 993) (590,979)	(26,993)	0	(590,979)	(68 948) (206 843)	(318,219)	1,433,831 1,115,612
2023	3 mos	(196 993)	(26,927)	0	(196,993)	(68 948)	(106,073)	1,009,539
2023	8 mos	(590,979)		Q	(\$90.979)	206,8431	(318,219)	691,319
2024	3 mos	[196 993]	(26.856)	0	(196,993)	(63 948)	(106.073)	555 246
2024 2025	9 mos 3 mos	(590.979)	(26,857)	<u>0</u>	(590 979) (195,993)	(68,948)	(318.219) (106,073)	267.027
2025	3 mos 2 mos	(196,993) (358,064)	(20,007)	0	(358.064)	(125.322)	(192,804)	(31.850)
2026		0	(18,641)	0	0	0	0	(31,850)
2026				0	0	0	0	(31 850)
2027		0	(10,391)	ç	ç	0	0	(31,850)
2027 2028		o	(5,195)	0	0	0	0	(31 850) (31,850)
2028		U	(5,135)	0	0	0 0	0	(31.850)
2029		0		0	0	0	0	(31,850)
2029					······	· · · · · · · · · · · · · · · · · · ·		(31.850)
2030 2030		0		0	0	Û	Û	(31 850) (31,850)
2030					0	0	0	(31.850)
2031					<u> </u>			(31.850)
2032					0	0	O	(31.850)
2032								(31,850)

Amortization schedule adjusted to reflect straight-line recovery for rate years beginning April 2005 2005 & 2010. See page 15 - Joint Proposal dated 12/21/2007

LONG ISLAND AMERICAN WATER EARNINGS BASE CAPITAL ADJUST HISTORIC TEST YEAR ACTUALS													revJ prod.exps	prop tax ad;	prop tax refund			Exhibit 12 Tab 31
Prepared for 2011 Rate Case		ak 201200	Jr 205440	a/c 210210 240	a/c 215420	are 221110,221120	ait 231200		aio 1\$1110,115 121	Aic 255101	aic 121100	a/c 144000	view are 262273 to DG/D9/v. are 186445			a's 243120		-
									di (er)	dri(cf)	du (cr)	dri[Li)	dri(ci)	dt/(cr)	de (ct) ACCRUED	di/(ci)		
		COMMON STOCK	MISC PAID IN CAPITAL	RETAINED EARNINGS	PREFERRED STOCK	LONG-TERM DEBT	SHORT-TERM DEST	TOTAL CAPITAL	UNAMTZ DEBT EXP	UNAMT2 ITC	NON UTILITY PROPERTY	ACCRUED REVENUES	RAC ADJ	PTC ADJ	REVENUE	DIVIDENDS DECLARED	DEMUTUALIZATION	INTEREST BEARING CWIP
	DEC'03 JAN' 10 FEB' 10 APR' 10 JUN' 10 JUN' 10 JUN' 10 JUN' 10 SEPT' 10 OCT' 10 NOV' 10	\$10,600,000 10,600,000 10,600,000 10,600,000 10,600,000 10,600,000 10,600,000 10,600,000 10,000,000 10,000,000 10,000,000	\$15,546,306 15,548,653 15,551,006 15,553,633 15,555,947 15,558,285 15,551,487 16,553,907 15,556,323 15,569,575 15,572,497	\$18,194,232 18,194,221 18,194,221 18,194,221 18,194,221 18,194,221 18,194,221 18,194,221 18,194,221 18,194,221 18,194,221 18,194,221	\$1,125,000 1,125,000 1,125,000 1,125,000 1,125,000 1,125,000 1,125,000 1,125,000 1,125,000 1,125,000 1,125,000 1,125,000	\$48.865,000 42,655,000 48.865,000 48.865,000 48.865,000 48.865,000 48.855,000 48.755,000 48.750,000 48.750,000 48.750,000	\$7 375 936 7 381 556 10 209 024 10 702 742 10 773 577 13 907 824 14 878 537 12 407 826 13 127 896 12 959 325 11 198 176	\$101,106,474 101,114,431 103,944,251 104,538 104,513,745 107,650,310 108,534,246 106,055,354 106,055,3441 105,628,120 104,839,894 105,401,965	\$1,356,815 1,352,446 1,359,647 2,148,418 2,138,950 2,120,133 2,110,705 2,101,277 2,031,849 2,052,420 2,072,952	(\$283.622) (282.572) (281.322) (280.072) (278.822) (276.322) (276.322) (275.072) (273.822) (271.322) (271.322) (270.072)	\$63.358 63.358 63.358 63.358 63.368 63.368 63.368 63.368 63.368 63.368 63.368 63.368 63.368 63.368	\$2 242.542 1 620.481 1 902.344 2 241.546 2 005.131 2 868.750 3 436.988 3 384.618 3 858.296 3 203.949 2 602.849 2 602.849 2 174.952	5,059,031 3,937,412 4,134,094 3,616 856 3,568,254	(\$589,998) (721,440) (853,152) (985,147) (1,136,217) (1,287,599) (1,435,972) (1,584,651) (1,733,635) (1,882,927) (2,032,527) (2,138,743)	(52,655,932) (2,661,401) (2,565,881) (2,727,372) (2,732,875) (2,738,389) (2,747,714) (2,792,551) (2,798,388) (2,804,954) (2,809,731) (2,815,421) (2,815,421)	(\$12,656) (4,219) (8,438) (12,855) (4,219) (8,438) (12,656) (4,219) (8,438) (12,656) (4,219) (8,438) (12,656) (4,219) (8,438)	\$141,642 135,484 129,325 123,167 117,009 110,850 104,692 98,534 92,375 86,217 80,059 73,900	\$2,761,661 2,691,435 3,965,080 4,831,462 6,347,868 7,765,756 8,072,972 8,841,721 9,390,442 9,184,493 9,850,481 0,143,989
TOTAL	DEC 10	10.000,000	17.578.392 \$204,300.946	18 194 221 \$236 524 864	1,125.000	58,749,000	2.536.853	108 183 467 \$1.369 186 894	2.408.194 \$25.473.359	(268.822)	63.368 \$823 784	2 260 531	3,236.827	(2.280.167) (\$18.662.173)	(2.821.122) (\$35.771.833)	(12,656)	67,742 \$1,360,996	9.869.934 \$93.977.303
CAPITALIZATION - 13 mos. Avg.		\$10,000,000	\$15,715,457	\$256,524,664 \$18,194 222		\$49.576 077	\$10,711,313	\$105,322,069	\$1 959 489	(\$276 322)	563.368	32,615,517	\$3,649,536	(\$1,435,552)	(\$2,751,679)	(\$8,762)	\$104,692	\$7,229.023
Less Unamortized Debt Expens	c	10,000,000		070,703 EEE	•••••			(1.959,489)			-	8.630%	8.630%	8.630% (123.868)		(,	8.639% 9.035	
Add Accumulated Deferred ITC								276, 322				2,389,797	3,334,581	(1,311,664)			95,657	
Less Non-wility property								(63,368)			-	34.009% 812,531	34.00054 1,133.757	(445.966)			34.000% 32.523	
											-	\$1,577.266	\$2,200,823	(\$855.698)			63,134	
Less Accrued Revenues (net of	tax)							(1.577,266)					L					
Less Revenue Adjustment Clau	se (net of tax)							(2 200.823)										
Add Property Tax Clause (net o	of tax)							865,698										
Add Dividends Declared but Un	npaid							8,762										
Less Unamortized Demutuoliza	tion, (net of lax))						(63,134)										
Add Property Tax Retund								2,751,679										
Add Pension/Opeb Internal Re- HTY CAPITALIZATION	serve						-	3 639 655 107,000,105										
Rate Base before EB Cap Adj								100,971,909										
ADD Interest Bearing CWIP (13 mos	average)							7,229,023										
Earnings Base							:	108,200.932										
EB Cap Adjustment (Earnings Ba	se LESS Rate i	Base before Base	Year/HTY Capital	ization)				(\$1,200,826)										

Long Island American Water Monthly Comparison of 12-Month PSC Complaints January 2007 through December 2010

January	2007	8
February		8
March		4
April		8
May		7
June		9
July		1
August		7
September		2
October		3
November		4
December		2
Total		63
January	2008	3
February		5
March		3
April		1
May		10
June		11
July		7
August		11
September		9
October		12
November		7
December		10
Total		89
January	2009	7
February		7
March		8
April		8
May		7
June		4
July		10
August		5
September		13
October		6
November		7
December		4
Total		86

Long Island American Water Monthly Comparison of 12-Month PSC Complaints January 2007 through December 2010

January	2010	4
February		3
March		4
April		7
May		3
June		9
July		4
August		9
September		8
October		3
November		11
December		6
Total		71