

Illinois American Water Company
Adjustment to Materials and Supplies - Champaign
For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	2001 Matls & Supplies 13 mo avg per Company	\$ 649,094	Company Schedule B-5.1, Page 3 of 9
2	2001 Matls & Supplies in Accounts Payable 13 mo avg	<u>75,042</u>	ICC Staff Ex. 2.0, Schedule 2.1-CP, page 2, line 25
3	2001 Matls & Supplies 13 mo avg per Staff	574,052	Line 1 minus line 2
4			
5	2001 Matls & Supplies 13 mo avg per Company	<u>649,094</u>	Company Schedule B-5.1, Page 3 of 9
6	Staff Adjustment to Materials and Supplies	<u>\$ (75,042)</u>	Line 3 minus line 5

Illinois American Water Company
 Adjustment to Materials and Supplies - Champaign
 For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	Accounts Payable in Materials & Supplies:		
2	December 1998	\$ 47,753	(1)
3	January 1999	66,370	(1)
4	February 1999	52,328	(1)
5	March 1999	117,662	(1)
6	April 1999	82,909	(1)
7	May 1999	77,370	(1)
8	June 1999	29,970	(1)
9	July 1999	68,235	(1)
10	August 1999	64,697	(1)
11	September 1999	57,138	(1)
12	October 1999	97,822	(1)
13	November 1999	98,869	(1)
14	December 1999	65,610	(1)
15	13 Month Total	<u>\$ 926,733</u>	Sum of lines 1 through 13
16			
17	13 Month avgl Matls & Supplies in Accounts Payable	\$ 71,287	Line 15 divided by 13
18			
19	Growth adjustment for 2000	2.60%	Company response to deficiency memo
20			
21	2000 Matls & Supplies in A/P 13 mo avg	\$ 73,141	Line 17 increased by Line 19
22			
23	Growth adjustment for 2001	2.60%	Company response to deficiency memo
24			
25	2001 Matls & Supplies in A/P 13 mo avg	<u>\$ 75,042</u>	Line 21 increased by Line 23

Source (1): Company response to Staff Data Request 3.06.

Illinois American Water Company
Adjustment to Materials and Supplies - Pontiac
For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	2001 Matls & Supplies 13 mo avg per Company	\$ 60,524	Company Schedule B-5.1, Page 9 of 9
2	2001 Matls & Supplies in Accounts Payable 13 mo avg	<u>6,997</u>	ICC Staff Ex. 2.0, Schedule 2.1-PT, page 2, line 25
3	2001 Matls & Supplies 13 mo avg per Staff	<u>53,527</u>	Line 1 minus line 2
4			
5	2001 Matls & Supplies 13 mo avg per Company	<u>60,524</u>	Company Schedule B-5.1, Page 9 of 9
6	Staff Adjustment to Materials and Supplies	<u><u>\$ (6,997)</u></u>	Line 3 minus line 5

Illinois American Water Company
 Adjustment to Materials and Supplies - Pontiac
 For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	Accounts Payable in Materials & Supplies:		
2	December 1998	\$ 4,453	(1)
3	January 1999	6,189	(1)
4	February 1999	4,879	(1)
5	March 1999	10,971	(1)
6	April 1999	7,731	(1)
7	May 1999	7,214	(1)
8	June 1999	2,794	(1)
9	July 1999	6,362	(1)
10	August 1999	6,033	(1)
11	September 1999	5,328	(1)
12	October 1999	9,121	(1)
13	November 1999	9,219	(1)
14	December 1999	6,118	(1)
15	13 Month Total	<u>\$ 86,412</u>	Sum of lines 1 through 13
16			
17	13 Month avgl Matls & Supplies in Accounts Payable	\$ 6,647	Line 15 divided by 13
18			
19	Growth adjustment for 2000	2.60%	Company response to deficiency memo
20			
21	2000 Matls & Supplies in A/P 13 mo avg	\$ 6,820	Line 17 increased by Line 19
22			
23	Growth adjustment for 2001	2.60%	Company response to deficiency memo
24			
25	2001 Matls & Supplies in A/P 13 mo avg	<u>\$ 6,997</u>	Line 21 increased by Line 23

Source (1): Company response to Staff Data Request 3.06.

Illinois American Water Company
Adjustment to Materials and Supplies - Sterling
For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	2001 Matls & Supplies 13 mo avg per Company	\$ 94,769	Company Schedule B-5.1, Page 4 of 9
2	2001 Matls & Supplies in Accounts Payable 13 mo avg	<u>10,956</u>	ICC Staff Ex. 2.0, Schedule 2.1-STG, page 2, line 25
3	2001 Matls & Supplies 13 mo avg per Staff	83,813	Line 1 minus line 2
4			
5	2001 Matls & Supplies 13 mo avg per Company	<u>94,769</u>	Company Schedule B-5.1, Page 4 of 9
6	Staff Adjustment to Materials and Supplies	<u>\$ (10,956)</u>	Line 3 minus line 5

Illinois American Water Company
 Adjustment to Materials and Supplies - Sterling
 For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	Accounts Payable in Materials & Supplies:		
2	December 1998	\$ 6,972	(1)
3	January 1999	9,690	(1)
4	February 1999	7,640	(1)
5	March 1999	17,179	(1)
6	April 1999	12,105	(1)
7	May 1999	11,296	(1)
8	June 1999	4,375	(1)
9	July 1999	9,962	(1)
10	August 1999	9,446	(1)
11	September 1999	8,342	(1)
12	October 1999	14,282	(1)
13	November 1999	14,435	(1)
14	December 1999	9,579	(1)
15	13 Month Total	<u>\$ 135,303</u>	Sum of lines 1 through 13
16			
17	13 Month avgl Matls & Supplies in Accounts Payable	\$ 10,408	Line 15 divided by 13
18			
19	Growth adjustment for 2000	2.60%	Company response to deficiency memo
20			
21	2000 Matls & Supplies in A/P 13 mo avg	\$ 10,679	Line 17 increased by Line 19
22			
23	Growth adjustment for 2001	2.60%	Company response to deficiency memo
24			
25	2001 Matls & Supplies in A/P 13 mo avg	<u>\$ 10,956</u>	Line 21 increased by Line 23

Source (1): Company response to Staff Data Request 3.06.

Illinois American Water Company
 Adjustment to Materials and Supplies - Streator
 For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	2001 Matls & Supplies 13 mo avg per Company	\$ 98,388	Company Schedule B-5.1, Page 8 of 9
2	2001 Matls & Supplies in Accounts Payable 13 mo avg	<u>12,862</u>	ICC Staff Ex. 2.0, Schedule 2.1-STR, page 2, line 25
3	2001 Matls & Supplies 13 mo avg per Staff	85,526	Line 1 minus line 2
4			
5	2001 Matls & Supplies 13 mo avg per Company	<u>98,388</u>	Company Schedule B-5.1, Page 8 of 9
6	Staff Adjustment to Materials and Supplies	<u>\$ (12,862)</u>	Line 3 minus line 5

Illinois American Water Company
 Adjustment to Materials and Supplies - Streator
 For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	Accounts Payable in Materials & Supplies:		
2	December 1998	\$ 8,184	(1)
3	January 1999	11,375	(1)
4	February 1999	8,968	(1)
5	March 1999	20,166	(1)
6	April 1999	14,210	(1)
7	May 1999	13,261	(1)
8	June 1999	5,136	(1)
9	July 1999	11,695	(1)
10	August 1999	11,089	(1)
11	September 1999	9,793	(1)
12	October 1999	16,766	(1)
13	November 1999	16,946	(1)
14	December 1999	11,245	(1)
15	13 Month Total	<u>\$ 158,834</u>	Sum of lines 1 through 13
16			
17	13 Month avgl Matls & Supplies in Accounts Payable	\$ 12,218	Line 15 divided by 13
18			
19	Growth adjustment for 2000	2.60%	Company response to deficiency memo
20			
21	2000 Matls & Supplies in A/P 13 mo avg	\$ 12,536	Line 17 increased by Line 19
22			
23	Growth adjustment for 2001	2.60%	Company response to deficiency memo
24			
25	2001 Matls & Supplies in A/P 13 mo avg	<u>\$ 12,862</u>	Line 21 increased by Line 23

Source (1): Company response to Staff Data Request 3.06.

Illinois American Water Company
 Adjustment to Materials and Supplies - Southern & Peoria
 For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	2001 Matls & Supplies 13 mo avg per Company	\$ 1,356,099	Company Schedule B-5.1, Page 7 of 9
2	2001 Matls & Supplies in Accounts Payable 13 mo avg	<u>155,808</u>	ICC Staff Ex. 2.0, Schedule 2.1-S&P, page 2, line 25
3	2001 Matls & Supplies 13 mo avg per Staff	1,200,291	Line 1 minus line 2
4			
5	2001 Matls & Supplies 13 mo avg per Company	<u>1,356,099</u>	Company Schedule B-5.1, Page 7 of 9
6	Staff Adjustment to Materials and Supplies	<u>\$ (155,808)</u>	Line 3 minus line 5

Illinois American Water Company
 Adjustment to Materials and Supplies - Southern & Peoria
 For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	Accounts Payable in Materials & Supplies:		
2	December 1998	\$ 83,755	(1)
3	January 1999	111,558	(1)
4	February 1999	89,558	(1)
5	March 1999	220,857	(1)
6	April 1999	157,129	(1)
7	May 1999	150,737	(1)
8	June 1999	81,156	(1)
9	July 1999	153,053	(1)
10	August 1999	153,939	(1)
11	September 1999	127,692	(1)
12	October 1999	183,648	(1)
13	November 1999	249,207	(1)
14	December 1999	161,855	(1)
15	13 Month Total	<u>\$ 1,924,144</u>	Sum of lines 1 through 13
16			
17	13 Month avgl Matls & Supplies in Accounts Payable	\$ 148,011	Line 15 divided by 13
18			
19	Growth adjustment for 2000	2.60%	Company response to deficiency memo
20			
21	2000 Matls & Supplies in A/P 13 mo avg	\$ 151,859	Line 17 increased by Line 19
22			
23	Growth adjustment for 2001	2.60%	Company response to deficiency memo
24			
25	2001 Matls & Supplies in A/P 13 mo avg	<u>\$ 155,808</u>	Line 21 increased by Line 23

Source (1): Company response to Staff Data Request 3.06.

Illinois American Water Company
 Adjustment to Accumulated Depreciation - Streator
 For the Test year Ended December 31, 2001

Line No.	<u>Description</u> (A)	<u>Amount</u> (B)	(C)
1	Total Accumulated Depreciation at 12/31/01 per Staff	\$ (3,379,299)	Line 2 plus line 3
2	Total Accumulated Depreciation at 12/31/01 per Company	<u>(3,312,674)</u>	Company Schedule B-1, Page 8 of 9
3	Staff Adjustment to Accumulated Depreciation	<u><u>\$ (66,625)</u></u>	Company response to Staff Data Request TEE 6.04
4			
5	Deferred Federal Income Tax per Staff	\$ (65,963)	Line 6 plus line 7
6	Deferred Federal Income Tax per Company	<u>(93,036)</u>	ICC Staff Ex. 1.0, Sched. 1.11-STR, Page 1, Line 1
7	Staff Adjustment Accumulated Deferred Federal Income Tax	<u><u>\$ 27,073</u></u>	Company response to Staff Data Request TEE 7.01
8			
9	Deferred State Income Tax per Staff	\$ (33,652)	Line 10 plus line 11
10	Deferred State Income Tax per Company	<u>(37,004)</u>	ICC Staff Ex. 1.0, Sched. 1.11-STR, Page 1, Line 8
11	Staff Adjustment to Accumulated Deferred State Income Tax	<u><u>\$ 3,352</u></u>	Company response to Staff Data Request TEE 7.01
12			
13	Total Accumulated CIAC at 12/31/01 per Staff	\$ 225,194	Line 14 plus line 15
14	Total Accumulated CIAC at 12/31/01 per Company	<u>239,902</u>	Company Schedule B-1, Page 8 of 9
15	Staff Adjustment to Accumulated CIAC	<u><u>\$ (14,708)</u></u>	Company response to Staff Data Request TEE 7.01

Illinois American Water Company
 Adjustment to Depreciation - Southern & Peoria
 For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	Accumulated Depreciation per Staff	\$ (96,886,862)	Line 2 plus line 3
2	Accumulated Depreciation per Company	(97,093,721)	Company Schedule B-1, Page 7, line 3
3	Staff Adjustment to Accumulated Depreciation	<u>\$ 206,859</u>	ICC Staff Ex. 2.0, Sched. 2.2-S&P, Page 4, Line 15
4			
5	Depreciation Expense per Staff	\$ 12,413,320	Line 6 plus line 7
6	Depreciation Expense per Company	12,827,038	Company Schedule C-2, Page 7, line 21
7	Staff Adjustment to Depreciation Expense	<u>\$ (413,718)</u>	ICC Staff Ex. 2.0, Sched. 2.2-S&P, Page 4, Line 13

Illinois American Water Company
 Adjustment to Depreciation - Southern & Peoria
 For the Test year Ended December 31, 2001

Line No.	Account Description (A)	Average Cost	Staff Proposed Rates		Company Proposed Rates		Adjustment (F)-(D) (G)
		12/31/01 (Company Schedule B-3.2 Page 7) (B)	% ICC Staff Exh. 5.0 Sched. 5.3 (E)	Annual Accrual (B)*(E) (F)	% (Company Schedule B-3.2 Page 7) (C)	Annual Accrual (B)*(C) (D)	
1	<u>Source of Supply</u>						
2	Structures and Improvements	\$ 5,667,862	2.92%	\$ 165,502	2.65%	\$ 150,198	\$ 15,304
3	Collecting & Impounding Reservoirs	46,534	2.48%	1,154	2.48%	1,154	0
4	Lakes, Rivers & Other Intakes	2,384,886	2.04%	48,652	2.04%	48,651	1
5	Wells & Springs	429,914	2.33%	10,017	2.91%	12,510	(2,493)
6	Supply Mains	3,784,554	1.49%	56,390	1.49%	56,390	(0)
7	Total Source of Supply	<u>\$ 12,313,750</u>		<u>\$ 281,714</u>		<u>\$ 268,903</u>	<u>\$ 12,811</u>
8							
9	<u>Pumping Equipment</u>						
10	Structures & Improvements	\$ 10,333,779	4.70%	\$ 485,688	3.28%	\$ 338,948	\$ 146,740
11	Power Generation Equipment	1,183,651	2.74%	32,432	2.74%	32,432	0
12	Electric Pumping Equipment	20,885,006	3.01%	628,639	3.44%	718,444	(89,805)
13	Diesel Pumping Equipment	877,045	2.26%	19,821	2.26%	19,822	(1)
14	Other Pumping Equipment	38,428	14.29%	5,491	14.29%	5,491	0
15	Total Pumping Equipment	<u>\$ 33,317,908</u>		<u>\$ 1,172,071</u>		<u>\$ 1,115,138</u>	<u>\$ 56,934</u>
16							
17	<u>Water Treatment Plant</u>						
18	Structures & Improvements	\$ 36,798,182	2.58%	\$ 949,393	2.42%	\$ 890,516	\$ 58,877
19	Water Treatment Equipment	46,125,973	5.97%	2,753,721	5.00%	2,306,299	447,422
20	Total Water Treatment	<u>\$ 82,924,155</u>		<u>\$ 3,703,114</u>		<u>\$ 3,196,815</u>	<u>\$ 506,299</u>
21							
22	<u>Transmission & Distribution Plant</u>						
23	Structures & Improvements	-		-		-	
24	Distribution Reservoirs & Standpipes	\$ 8,537,875	2.46%	\$ 210,032	2.46%	\$ 210,032	\$ (0)
25	Mains	98,823,963	1.82%	1,798,596	1.60%	1,581,184	217,412
26	Services	36,017,767	3.85%	1,386,684	6.49%	2,337,554	(950,870)
27	Meter Installations	13,141,786	3.50%	459,963	5.05%	663,661	(203,698)
28	Meters - Metal	8,414,534	14.24%	1,198,230	14.47%	1,217,583	(19,353)
29	Meters - Plastic	135,777	7.39%	10,034	31.88%	43,286	(33,252)
30	Hydrants	11,369,175	3.97%	451,356	3.97%	451,356	0
31	Total Transmission & Distribution Plant	<u>\$ 176,440,876</u>		<u>\$ 5,514,894</u>		<u>\$ 6,504,656</u>	<u>\$ (989,762)</u>

Illinois American Water Company
 Adjustment to Depreciation - Southern & Peoria
 For the Test year Ended December 31, 2001

Line No.	Account Description (A)	Average Cost	Staff Proposed Rates		Company Proposed Rates		Adjustment (F)-(D) (G)
		12/31/01 (Company Schedule B-3.2 Page 7) (B)	% (ICC Staff Exh. 5.0 Sched. 5.3) (E)	Annual Accrual (B)*(E) (F)	% (Company Schedule B-3.2 Page 7) (C)	Annual Accrual (B)*(C) (D)	
1	<u>Non-Depreciable Plant</u>						
2	Organization	\$ 78,840		\$ -	0.00%	\$ -	\$ -
3	Franchise & Consents	769			0.00%	-	-
4	Other P/E - Comp Planning	148,400	20.00%	29,680	20.00%	29,680	-
5	Land & Land Rights	98,318			0.00%	-	-
6	Land & Land Rights	1,796,693			0.00%	-	-
7	Land & Land Rights	126,983			0.00%	-	-
8	Land & Land Rights	1,473,450			0.00%	-	-
9	Land & Land Rights	624,170			0.00%	-	-
10	Land & Land Rights	-			0.00%	-	-
11	Total Non-Depreciable Plant	<u>\$ 4,347,623</u>		<u>\$ 29,680</u>		<u>\$ 29,680</u>	<u>\$ -</u>
12							
13	Totals	<u>\$ 326,913,987</u>		<u>\$ 11,662,158</u>		<u>\$ -</u>	<u>\$ (413,718)</u>
14							
15	Average Change to Accumulated Depreciation (line 13 divided by 2)						\$ 206,859

Illinois American Water Company
 Adjustment to Utility Plant in Service - Southern & Peoria
 For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	Average 2001 Utility Plant in Service per Staff	\$ 356,529,248	Sched. 2.3-S&P, Page 2, Line 11
2	Gross Utility Plant in Service at Original Cost per Company	359,249,857	Company Schedule B-1, Page 7, line 1
3	Staff Adjustment to Utility Plant in Service	<u>\$ (2,720,609)</u>	Line 1 minus line 2
4			
5	Staff Utility Plant in Service expressed as		
6	a % of Company Plant in Service	99.24%	Line 1 divided by line 2
7			
8	Accumulated Depreciation per Staff	\$ (96,153,135)	Line 8 times line 6
9	Accumulated Depreciation as adjusted by Staff	<u>(96,886,862)</u>	Sched. 2.2-S&P, Page 1, Line 1
10	Staff Adjustment to Accumulated Depreciation	<u>\$ 733,727</u>	Line 8 minus line 9
11			
12	Depreciation Expense per Staff	\$ 12,319,314	Line 13 times line 6
13	Depreciation Expense as adjusted by Staff	12,413,320	Sched. 2.2-S&P, Page 1, Line 5
14	Staff Adjustment to Depreciation Expense	<u>\$ (94,006)</u>	Line 12 minus line 13
15			
16	Deferred Federal Income Tax per Staff	\$ (15,595,781)	Line 17 times line 6
17	Deferred Federal Income Tax as adjusted by Staff	<u>(15,714,790)</u>	Sched. 1.15-S&P, Page 1, Line 1
18	Staff Adjustment Accumulated Deferred Federal Income Tax	<u>\$ 119,009</u>	Line 16 minus line 17
19			
20	Deferred State Income Tax per Staff	\$ (3,594,947)	Line 21 times line 6
21	Deferred State Income Tax as adjusted by Staff	<u>(3,622,379)</u>	Sched. 1.15-S&P, Page 1, Line 5
22	Staff Adjustment to Accumulated Deferred State Income Tax	<u>\$ 27,432</u>	Line 20 minus line 21

Illinois American Water Company
 Adjustment to Utility Plant in Service - Southern and Peoria
 For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	Total Utility Plant in Service at 12/31/00 per Company	\$ 359,211,016	Company Schedule B-2.2, Page 7, line 63
2	Net Decrease in 2000 Plant	2,052,933	Sched 2.3-S&P, Page 3, Line 13, Column (B)
3	Total Utility Plant in Service at 12/31/00 per Staff	<u>\$ 357,158,083</u>	Line 1 minus line 2
4			
5	Total Utility Plant in Service at 12/31/00 per Staff	\$ 357,158,083	Line 3
6	Add: Adjusted 2001 Gross Additions per Staff	8,107,707	Sched 2.3-S&P, Page 3, Line 17, Column (B)
7	Add: 2001 Total allocations	595,844	Company Schedule B-2.2, Page 7, line 62
8	Less: 2001 Retirements per Company	9,961,219	Company Schedule B-2.2, Page 7, line 63
9	Total Utility Plant in Service at 12/31/01 per Staff	<u>\$ 355,900,414</u>	Sum of lines 5 thru 7 minus line 8
10			
11	Average 2001 Utility Plant in Service per Staff	<u>\$ 356,529,248</u>	Line 3 plus line 9 divided by 2

Illinois American Water Company
 Adjustment to Utility Plant in Service - Southern & Peoria
 For the Test year Ended December 31, 2001

Line No.	Description (A)	Combined (B)	Southern Amount (C)	Peoria Amount (D)	Source (E)
1	2000 Additions	\$ 13,491,530	\$ 9,125,182	\$ 4,366,348	2000 Business Plan
2	2001 Additions	9,714,456	5,747,394	3,967,062	2001 Business Plan
3	Total additions for each district	<u>\$ 23,205,986</u>	<u>\$ 14,872,576</u>	<u>\$ 8,333,410</u>	Sum of lines 1 & 2
4					
5		100.00%	64.09%	35.91%	Line 3 divided by line 3 Column (B)
6					
7	2000 Gross additions per Company	\$ 53,297,522			Company Schedule B-2.2, Page 7, line 58
8	Projected Alton Plant	<u>38,780,000</u>			Company Schedule B-4.1, Page 1, Line 2
9	2000 Gross Additions per Company	<u>\$ 14,517,522</u>	\$ 9,304,192	\$ 5,213,330	Line 9, Column (B) times line 5
10	Average Historical Budget Expended		80.71%	95.04%	Schedule 2.3-S&P, Page 4, Line 11
11	Adjusted 2000 Gross Additions per Staff		<u>\$ 7,509,871</u>	<u>\$ 4,954,718</u>	Line 9 times line 10
12					
13	Net Decrease in 2000 Plant	<u>\$ 2,052,933</u>	<u>\$ 1,794,321</u>	<u>\$ 258,612</u>	Line 9 minus line 11
14					
15	2001 Gross Additions per Company	\$ 9,443,056	\$ 6,051,997	\$ 3,391,059	Line 15, Column (B) times line 5
16	Average Historical Budget Expended		80.71%	95.04%	Schedule 2.3-S&P, Page 4, Line 11
17	Adjusted 2001 Gross Additions per Staff	<u>\$ 8,107,707</u>	<u>\$ 4,884,865</u>	<u>\$ 3,222,842</u>	Line 15 times line 16

Illinois American Water Company
 Adjustment to Utility Plant in Service - Southern & Peoria
 For the Test year Ended December 31, 2001

<u>Line No.</u>	<u>Description</u> (A)	<u>Southern Amount</u> (B)	<u>Peoria Amount</u> (C)	<u>Source</u> (D)
1	Actual Plant Additions 1997	\$ 13,741,816	\$ 16,107,529	Company Response to Staff Data Request TEE 4.07
2	Actual Plant Additions 1998	16,913,925	8,956,583	Company Response to Staff Data Request TEE 4.07
3	Actual Plant Additions 1999	9,279,708	7,141,408	Company Response to Staff Data Request TEE 4.07
4	Total 3 year plant additions	<u>\$ 39,935,449</u>	<u>\$ 32,205,520</u>	Sum of lines 1, 2, and 3
5				
6	Budgeted Plant Additions 1997	\$ 16,208,884	\$ 20,669,371	Company Response to Staff Data Request TEE 4.07
7	Budgeted Plant Additions 1998	20,551,742	9,472,838	Company Response to Staff Data Request TEE 4.07
8	Budgeted Plant Additions 1999	12,716,535	3,744,282	Company Response to Staff Data Request TEE 4.07
9	Total 3 year budget	<u>\$ 49,477,161</u>	<u>\$ 33,886,491</u>	Sum of lines 6, 7, and 8
10				
11	Average Historical Budget Expended	<u>80.71%</u>	<u>95.04%</u>	Line 4 divided by line 11