

**EXHIBIT RDS-1.4 (Revised)**

**Illinois-American Water Company  
Saunemin Water System Acquisition  
Accounting Entries to Record Purchase**

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
104	Water Utility Plant Purchased	\$ 310,000	
131	Cash		\$ 310,000

**(Journal Entry to record the acquisition of Water Assets)**

Water Utility Plant Acquired

303	Land & Land Rights-SS	\$ 15,000	
303	Land & Land Rights-TD	9,587	
304	Structures & Improvements-WT	187,328	
304	Structures & Improvements-SS	87,514	
307	Wells & Springs	41,965	
309	Supply Mains	31,507	
311	Pumping Equipment	2,654	
320	Water Treatment Equipment	57,758	
330	Distribution Reservoirs & Standpipes	3,393	
331	Transmission & Distribution Mains	168,309	
333	Services	55,200	
334	Meters	7,414	
334	Meter Installations	5,544	
335	Hydrants	31,054	

Reserve for Depreciation

108	Structures & Improvements-WT		\$ 8,935
108	Structures & Improvements-SS		4,174
108	Wells & Springs		2,002
108	Supply Mains		882
108	Pumping Equipment		198
108	Water Treatment Equipment		4,303
108	Distribution Reservoirs & Standpipes		4,594
108	Transmission & Distribution Mains		62,814
108	Services		32,320
108	Meters		5,826
108	Meter Installations		3,517
108	Hydrants		15,601
271	Contributions in Aid of Construction		150,000
272	Accumulated Amortization of CIAC	7,155	
104	Water Utility Plant Purchased		310,000
114	Utility Plant Acquisition Adjustment		106,216

**(Journal Entry to clear the balances recorded in Utility Plant Purchased or Sold  
and transfer to the appropriate accounts)**