

ILLINOIS-AMERICAN WATER COMPANY
Docket No. _____
Summary of Utility Adjustments to Rate Base
Period Reported: July 2008 through June 2009

Exhibit No. 16.00
Total Company
Workpaper Reference: _____

Section 285.2010
Schedule B-2
Page 1 of 8
Witness Responsible: Rich Kerckhove

Line No.	Rate Base Component	Reference to Supporting Schedules	DuPage Acquisition Adjustment	Pension Liability	FAS 109 Regulatory Asset	Total of Adjustments
1	Utility plant in service					\$ -
2						
3	Less: Reserve for accumulated					
4	depreciation and amortization					-
5						
6	Net utility plant		-	-		-
7						
8	Add:					
9	Construction Work in Progress					-
10	Utility Plant Acquisition Adjustment - DuPage	B-2.1	174,784			174,784
11	Cash working capital					-
12	Materials and supplies					-
13	Deferred charges					-
14	FAS 109 Reg. Asset - Net of Liability	B-2.3			332,184	332,184
15						
16	Deduct:					
17	Customer advances for construction					-
18	Pension liability	B-2.2		4,507,560		4,507,560
19	Contributions in aid of construction					-
20	Accum. depr. on contributed property					-
21	Budget payment plan					-
22	Bolingbrook acquisition rate base adjustment					-
23	Deferred federal income tax					-
24	Deferred state income tax					-
25	Investment tax credit - pre 1971					-
26						
27	Original Cost Rate Base		\$ 174,784	\$ (4,507,560)	\$ 332,184	\$ (4,000,592)
28						
29	Schedule Reference		B-2.1	B-2.2	B-2.3	

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Exhibit No. 16.00
Southern/Peoria/Streator/Pontiac/South Beloit
Workpaper Reference: _____

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Witness Responsible: Rich Kerckhove

Line No.	Rate Base Component	Reference to Supporting Schedules	DuPage Acquisition Adjustment	Pension Liability	FAS 109 Regulatory Asset	Total of Adjustments
1	Utility plant in service					\$ -
2						
3	Less: Reserve for accumulated					
4	depreciation and amortization					-
5						
6	Net utility plant		-	-		-
7						
8	Add:					
9	Construction Work in Progress					-
10	Utility Plant Acquisition Adjustment - DuPage	B-2.1				-
11	Cash working capital					-
12	Materials and supplies					-
13	Deferred charges					-
14	FAS 109 Reg. Asset - Net of Liability	B-2.3			186,030	186,030
15						
16	Deduct:					
17	Customer advances for construction					-
18	Pension liability	B-2.2		2,652,679		2,652,679
19	Contributions in aid of construction					-
20	Accum. depr. on contributed property					-
21	Budget payment plan					-
22	Bolingbrook acquisition rate base adjustment					-
23	Deferred federal income tax					-
24	Deferred state income tax					-
25	Investment tax credit - pre 1971					-
26						
27	Original Cost Rate Base		\$ -	\$ (2,652,679)	\$ 186,030	\$ (2,466,649)
28						
29	Schedule Reference		B-2.1	B-2.2	B-2.3	

ILLINOIS-AMERICAN WATER COMPANY
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Summary of Utility Adjustments to Rate Base
Period Reported: July 2008 through June 2009

Exhibit No. 16.00
Chicago Metro - Water
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Witness Responsible: Rich Kerckhove

Line No.	Rate Base Component	Reference to Supporting Schedules	DuPage Acquisition Adjustment	Pension Liability	FAS 109 Regulatory Asset	Total of Adjustments
1	Utility plant in service					\$ -
2						
3	Less: Reserve for accumulated					
4	depreciation and amortization					-
5						
6	Net utility plant		-	-		-
7						
8	Add:					
9	Construction Work in Progress					-
10	Utility Plant Acquisition Adjustment - DuPage	B-2.1	117,212			117,212
11	Cash working capital					-
12	Materials and supplies					-
13	Deferred charges					-
14	FAS 109 Reg. Asset - Net of Liability	B-2.3			35,329	35,329
15						
16	Deduct:					
17	Customer advances for construction					-
18	Pension liability	B-2.2		688,101		688,101
19	Contributions in aid of construction					-
20	Accum. depr. on contributed property					-
21	Budget payment plan					-
22	Bolingbrook acquisition rate base adjustment					-
23	Deferred federal income tax					-
24	Deferred state income tax					-
25	Investment tax credit - pre 1971					-
26						
27	Original Cost Rate Base		\$ 117,212	\$ (688,101)	\$ 35,329	\$ (535,560)
28						
29	Schedule Reference		B-2.1	B-2.2	B-2.3	

ILLINOIS-AMERICAN WATER COMPANY
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Summary of Utility Adjustments to Rate Base
Period Reported: July 2008 through June 2009

Exhibit No. 16.00
Chicago Metro - Waste Water
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Witness Responsible: Rich Kerckhove

Line No.	Rate Base Component	Reference to Supporting Schedules	DuPage Acquisition Adjustment	Pension Liability	FAS 109 Regulatory Asset	Total of Adjustments
1	Utility plant in service					\$ -
2						
3	Less: Reserve for accumulated					
4	depreciation and amortization					-
5						
6	Net utility plant		-	-		-
7						
8	Add:					
9	Construction Work in Progress					-
10	Utility Plant Acquisition Adjustment - DuPage	B-2.1	57,572			57,572
11	Cash working capital					-
12	Materials and supplies					-
13	Deferred charges					-
14	FAS 109 Reg. Asset - Net of Liability	B-2.3			17,352	17,352
15						
16	Deduct:					
17	Customer advances for construction					-
18	Pension liability	B-2.2		109,697		109,697
19	Contributions in aid of construction					-
20	Accum. depr. on contributed property					-
21	Budget payment plan					-
22	Bolingbrook acquisition rate base adjustment					-
23	Deferred federal income tax					-
24	Deferred state income tax					-
25	Investment tax credit - pre 1971					-
26						
27	Original Cost Rate Base		\$ 57,572	\$ (109,697)	\$ 17,352	\$ (34,774)
28						
29	Schedule Reference		B-2.1	B-2.2	B-2.3	

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Exhibit No. 16.00
Champaign
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Line No.	Rate Base Component	Reference to Supporting Schedules	DuPage Acquisition Adjustment	Pension Liability	FAS 109 Regulatory Asset	Total of Adjustments
1	Utility plant in service					\$ -
2						
3	Less: Reserve for accumulated					
4	depreciation and amortization					-
5						
6	Net utility plant		-	-		-
7						
8	Add:					
9	Construction Work in Progress					-
10	Utility Plant Acquisition Adjustment - DuPage	B-2.1				-
11	Cash working capital					-
12	Materials and supplies					-
13	Deferred charges					-
14	FAS 109 Reg. Asset - Net of Liability	B-2.3			62,403	62,403
15						
16	Deduct:					
17	Customer advances for construction					-
18	Pension liability	B-2.2		678,129		678,129
19	Contributions in aid of construction					-
20	Accum. depr. on contributed property					-
21	Budget payment plan					-
22	Bolingbrook acquisition rate base adjustment					-
23	Deferred federal income tax					-
24	Deferred state income tax					-
25	Investment tax credit - pre 1971					-
26						
27	Original Cost Rate Base		\$ -	\$ (678,129)	\$ 62,403	\$ (615,726)
28						
29	Schedule Reference		B-2.1	B-2.2	B-2.3	

ILLINOIS-AMERICAN WATER COMPANY
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Exhibit No. 16.00
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Witness Responsible: Rich Kerckhove

Line No.	Rate Base Component	Reference to Supporting Schedules	DuPage Acquisition Adjustment	Pension Liability	FAS 109 Regulatory Asset	Total of Adjustments
1	Utility plant in service					\$ -
2						
3	Less: Reserve for accumulated					
4	depreciation and amortization					-
5						
6	Net utility plant		-	-		-
7						
8	Add:					
9	Construction Work in Progress					-
10	Utility Plant Acquisition Adjustment - DuPage	B-2.1				-
11	Cash working capital					-
12	Materials and supplies					-
13	Deferred charges					-
14	FAS 109 Reg. Asset - Net of Liability	B-2.3			7,651	7,651
15						
16	Deduct:					
17	Customer advances for construction					-
18	Pension liability	B-2.2		109,697		109,697
19	Contributions in aid of construction					-
20	Accum. depr. on contributed property					-
21	Budget payment plan					-
22	Bolingbrook acquisition rate base adjustment					-
23	Deferred federal income tax					-
24	Deferred state income tax					-
25	Investment tax credit - pre 1971					-
26						
27	Original Cost Rate Base		\$ -	\$ (109,697)	\$ 7,651	\$ (102,046)
28						
29	Schedule Reference		B-2.1	B-2.2	B-2.3	

ILLINOIS-AMERICAN WATER COMPANY
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Exhibit No. 16.00
Pekin
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Witness Responsible: Rich Kerckhove

Line No.	Rate Base Component	Reference to Supporting Schedules	DuPage Acquisition Adjustment	Pension Liability	FAS 109 Regulatory Asset	Total of Adjustments
1	Utility plant in service					\$ -
2						
3	Less: Reserve for accumulated					
4	depreciation and amortization					-
5						
6	Net utility plant		-	-		-
7						
8	Add:					
9	Construction Work in Progress					-
10	Utility Plant Acquisition Adjustment - DuPage	B-2.1				-
11	Cash working capital					-
12	Materials and supplies					-
13	Deferred charges					-
14	FAS 109 Reg. Asset - Net of Liability	B-2.3			16,657	16,657
15						
16	Deduct:					
17	Customer advances for construction					-
18	Pension liability	B-2.2		179,505		179,505
19	Contributions in aid of construction					-
20	Accum. depr. on contributed property					-
21	Budget payment plan					-
22	Bolingbrook acquisition rate base adjustment					-
23	Deferred federal income tax					-
24	Deferred state income tax					-
25	Investment tax credit - pre 1971					-
26						
27	Original Cost Rate Base		\$ -	\$ (179,505)	\$ 16,657	\$ (162,848)
28						
29	Schedule Reference		B-2.1	B-2.2	B-2.3	

ILLINOIS-AMERICAN WATER COMPANY
Docket No. _____
Summary of Utility Adjustments to Rate Base
Period Reported: July 2008 through June 2009

Exhibit No. 16.00
Lincoln
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Witness Responsible: Rich Kerckhove

Line No.	Rate Base Component	Reference to Supporting Schedules	DuPage Acquisition Adjustment	Pension Liability	FAS 109 Regulatory Asset	Total of Adjustments
1	Utility plant in service					\$ -
2						
3	Less: Reserve for accumulated					
4	depreciation and amortization					-
5						
6	Net utility plant		-	-		-
7						
8	Add:					
9	Construction Work in Progress					-
10	Utility Plant Acquisition Adjustment - DuPage	B-2.1				-
11	Cash working capital					-
12	Materials and supplies					-
13	Deferred charges					-
14	FAS 109 Reg. Asset - Net of Liability	B-2.3			6,762	6,762
15						
16	Deduct:					
17	Customer advances for construction					-
18	Pension liability	B-2.2		89,752		89,752
19	Contributions in aid of construction					-
20	Accum. depr. on contributed property					-
21	Budget payment plan					-
22	Bolingbrook acquisition rate base adjustment					-
23	Deferred federal income tax					-
24	Deferred state income tax					-
25	Investment tax credit - pre 1971					-
26						
27	Original Cost Rate Base		\$ -	\$ (89,752)	\$ 6,762	\$ (82,990)
28						
29	Schedule Reference		B-2.1	B-2.2	B-2.3	