ILLINOIS-AMERICAN WATER COMPANY
Docket No. _____
Depreciation Reserve
Period Reported: December 2006 through December 2010

Exhibit No. 15.00
Total Company
Workpaper Reference: _____

Section 285.2050
Schedule B-6

Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2006	Cost of Removal	Salvage	Retirements	Depreciation Expense	Water System Acquisitions	Accumulated Depreciation Balance Dec-2007	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2008
1	**Water**	**Intangible Plant**												
2	301000	Organization	$ 2	$ -	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ 2
3	302000	Franchises	(304)	-	-	-	-	-	(304)	-	-	-	-	(304)
4	339600	Other P/E CPS	1,003,518	-	-	(207,415)	190,199	-	986,303	-	-	-	178,897	1,165,200
5		**Source of Supply Plant**												
6	303200	Land & Ld Rights SS	(10,403)	5,079	-	-	-	-	(5,324)	(6,338)	20,807	(14,427)	31	(5,251)
7	304100	Struct & Imp SS	3,635,805	(69)	-	(12,333)	370,684	19,687	4,013,774	-	-	(116,574)	198,045	4,095,245
8	305000	Collect & Impounding	707,515	-	-	-	57,719	-	765,234	-	-	-	45,666	810,900
9	306000	Lake, River & Other Intake	823,792	-	-	-	56,175	-	879,967	-	-	-	73,670	953,637
10	307000	Wells & Springs	1,408,153	-	-	-	125,425	-	1,533,578	-	-	(12,017)	118,113	1,639,674
11	308000	Infiltration Galleries & Tunnels	3,557	-	-	-	198	-	3,755	-	-	-	181	3,936
12	309000	Supply Mains	2,595,397	-	-	(29)	107,925	-	2,703,293	(90)	-	(4,826)	124,607	2,822,985
13		**Pumping Plant**												
14	303300	Land & Ld Rights P	(4,520)	-	4,736	(4,779)	2,595	-	(1,968)	-	205	(205)	-	(1,968)
15	304200	Struct & Imp P	6,391,097	-	-	(24,905)	950,183	-	7,316,375	(149)	-	(46,289)	777,565	8,047,502
16	310000	Power Generation Equip Oth	872,900	(1,055)	-	(2,362)	108,160	-	977,642	-	-	(4,000)	134,736	1,108,378
17	311200	Pump Equip Electric	9,296,448	(153)	-	(80,534)	1,018,764	-	10,234,524	(16,789)	-	(409,868)	1,291,117	11,098,985
18	311300	Pump Equip Diesel	739,096	(306)	-	(12,136)	39,970	-	766,624	-	-	(34,565)	47,471	779,531
19	311400	Pump Equip - Hydraulic	-	-	-	-	8	-	8	-	-	-	80	89
20	311500	Pump Equip Other	6,617,075	-	-	(362)	989,925	-	7,606,638	(693)	-	(67,035)	698,356	8,237,266
21		**Water Treatment Plant**												
22	303400	Land & Ld Rights WT	(34,817)	-	-	-	-	-	(34,817)	-	-	-	-	(34,817)
23	304300	Struct & Imp WT	13,331,818	-	-	(40,445)	1,304,618	-	14,595,991	-	-	(82,807)	1,347,058	15,860,242
24	320100	WT Equip Non-Media	35,991,722	55,368	-	(231,550)	4,451,824	-	40,267,364	(175,540)	-	(952,513)	3,913,829	43,053,140
25	320193	WT Equip Chemical Feed (IN	7,418	-	-	-	21,400	-	28,819	(548)	-	-	45,145	73,415
26	320200	WT Equip Filter Media	70,012	(6,302)	-	(33,129)	58,095	-	88,676	(63,377)	-	-	100,133	125,432
27	339300	Other P/E WT	176	-	-	-	1	-	178	-	-	-	132	310
28		**Transmission and Distribution Plant**												
29	303500	Land & Ld Rights TD	(373,514)	-	-	-	-	-	(373,514)	-	-	-	-	(373,514)
30	304400	Struct & Imp TD	480,475	-	-	(613)	43,400	-	523,262	-	-	-	50,570	573,832
31	330000	Dist Reservoirs & Standpip	6,806,822	(1,804)	-	(6,932)	516,980	-	7,315,066	(19,144)	-	(169,282)	516,460	7,643,100
32	330100	Elevated Tanks & Standpipe	2,950	-	-	-	5,220	-	8,170	-	-	(8,800)	6,336	5,706
33	330200	Ground Level Facilities	2,034	-	-	-	940	-	2,974	-	-	-	15,114	18,088
34	330300	Below Grade Facilities	1,959	-	-	-	1,063	-	3,022	-	-	-	7,696	10,718
35	331001	TD Mains Not Classified by size	80,398,647	(156,246)	230	(256,882)	5,777,832	73,282	85,836,863	(265,503)	5,080	(485,489)	5,361,241	90,452,191
36	331100	TD Mains 4in & Less	44,600	(24,451)	-	-	48,251	-	68,399	(139,609)	6,501	(60)	75,033	10,264
37	331200	TD Mains 6in to 8in	581,811	-	-	-	183,872	-	765,683	(62,750)	4,946	-	432,501	1,140,380
38	331300	TD Mains 10in to 16in	453,398	-	-	-	150,897	-	604,295	(26,503)	2,945	-	321,859	902,596
39	331400	TD Mains 18in & Grtr	196,594	-	-	-	65,320	-	261,915	(14,382)	-	-	137,438	384,971
40	332000	Fire Mains	29,952	-	-	-	3,451	-	33,403	-	-	-	3,708	37,111
41	333000	Services	43,901,041	(856,573)	6,186	(333,442)	6,185,630	32,883	48,935,725	(593,341)	1,011	(617,814)	6,208,821	53,934,403
42	334100	Meters	5,891,687	-	-	-	1,381,705	-	7,273,392	(4,266)	1,653	(172,493)	1,580,658	8,678,944
43	334110	Meters Bronze Case	9,216,936	(20,211)	(28,537)	(605,338)	2,757,412	10,361	11,330,623	(31,760)	19,149	(1,921,794)	2,926,331	12,322,549
44	334120	Meters Plastic Case	346,115	-	-	(3,351)	24,105	-	366,869	(670)	88	(126,609)	12,864	252,543
45	334130	Meters Other	109,593	(0)	-	-	20,839	-	130,431	(11,009)	-	-	162,411	281,833
46	334200	Meter Installations	11,802,801	(57,804)	16,262	(11,308)	1,087,496	4,972	12,842,419	(15,029)	-	(219,265)	1,202,753	13,810,878
47	334300	Meter Vaults	1,567	-	-	(111)	7,344	-	8,800	(1,379)	24	(30,150)	25,603	2,898
48	335000	Hydrants	14,343,038	(88,860)	-	(572,770)	1,498,548	20,290	15,200,246	(69,963)	4,340	(575,550)	1,729,000	16,288,073
49	336000	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	151	151
50	339500	Other P/E TD	2,946	-	-	(4,647)	136	-	(1,565)	-	-	-	603	(962)

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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2006	Cost of Removal	Salvage	Retirements	Depreciation Expense	Water System Acquisitions	Accumulated Depreciation Balance Dec-2007	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2008
1		**General Plant**												
2	303600	Land & Land Rights AG	-	-	-	-	-	-	-	-	-	-	-	-
3	304500	Struct & Imp AG	257,599	-	-	-	21,049	-	278,648	-	-	-	30,859	309,507
4	304600	Struct & Imp Offices	2,775,552	383,332	-	(1,609,175)	168,695	-	1,718,404	(383,376)	-	770,531	457,287	2,562,847
5	304700	Struct & Imp Store,Shop,Gar	1,954,268	103,637	-	(226,321)	243,871	-	2,075,455	(103,706)	-	(5,883)	183,343	2,149,209
6	304800	Struct & Imp Misc	148,320	9,451	-	(20,564)	11,929	-	149,135	(9,451)	-	(9)	28,903	168,578
7	339100	Other P/E Intangible	(151)	-	-	-	3,201	-	3,050	-	-	-	62	3,112
8	340100	Office Furniture & Equip	1,123,233	-	-	(157,528)	103,899	-	1,069,604	-	-	(16,030)	89,972	1,143,546
9	340200	Comp & Periph Equip	2,788,477	-	-	(1,074,265)	432,997	-	2,147,209	-	-	(91,774)	355,396	2,410,831
10	340210	Comp & Periph Mainframe	365,420	-	-	(94,909)	111,578	-	382,090	(3,721)	-	(20,319)	310,065	668,115
11	340300	Computer Software	4,124,798	-	-	(83,650)	2,327,962	-	6,369,111	-	-	(6,369)	1,685,240	8,047,981
12	340320	Comp Software Personal	397,060	-	-	-	50,154	-	447,214	-	-	(346)	44,161	491,030
13	340400	Data Handling Equipment	151,781	-	-	(7,738)	72,829	-	216,872	-	-	-	58,302	275,174
14	340500	Other Office Equipment	584,711	-	-	(180,131)	110,812	-	515,391	-	-	(40,081)	73,171	548,481
15	341001	Trans Equip Not Classified	1,368,522	-	-	(129,942)	(46,417)	-	1,192,162	-	-	(14,225)	13,788	1,191,725
16	341100	Trans Equip Lt Duty Trks	1,924,712	-	68,099	(543,038)	656,488	-	2,106,262	2,275	1,720	(649,698)	463,803	1,924,361
17	341200	Trans Equip Hvy Duty Trks	843,478	-	7,795	(108,031)	229,216	-	972,459	8,090	2,940	(317,917)	274,675	940,247
18	341300	Trans Equip Autos	692,816	-	2,551	(143,067)	195,696	-	747,996	-	-	(216,455)	(114,812)	416,729
19	341400	Trans Equip Other	45,019	-	13,980	-	2,928	-	61,927	-	4,865	-	15,282	82,074
20	342000	Stores Equipment	75,094	-	-	(19,916)	9,259	-	64,437	-	-	(293)	11,796	75,940
21	343000	Tools,Shop,Garage Equip	2,070,983	-	-	(102,648)	68,937	-	2,037,272	(54,356)	-	(98,380)	180,076	2,064,613
22	343100	Tools,Shop,Garage Equip Ot	9,221	-	-	-	6,882	-	16,102	-	-	-	7,425	23,527
23	344000	Laboratory Equipment	405,866	-	-	(53,534)	64,300	-	416,633	(2,899)	-	(15,006)	60,648	459,376
24	345000	Power Operated Equipment	462,579	-	50,225	(197,764)	332,938	-	647,977	-	-	(300,939)	264,101	611,139
25	346000	Comm Equip Not Classified	2,060,903	-	-	(9,791)	335,060	-	2,386,172	-	-	(2,895)	371,370	2,754,647
26	346100	Comm Equip Non-Telephone	23,325	-	-	-	11,184	-	34,509	-	-	-	13,486	47,995
27	346190	Remote Control & Instrumen	520	-	-	-	3,489	-	4,009	-	-	-	43,821	47,830
28	346200	Comm Equip Telephone	18,220	-	-	-	9,699	-	27,920	-	-	-	10,776	38,696
29	347000	Misc Equipment	448,880	-	-	(5,137)	53,509	-	497,252	-	-	(26,432)	36,373	507,194
30	348000	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-
31	102.1	FAS 109 - AFDUC Debt	-	-	-	-	-	-	-	-	-	-	-	-
32		Non-distinguishable	123,538	-	(0)	-	10,288	-	133,825	-	-	-	-	133,825

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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2006	Cost of Removal	Salvage	Retirements	Depreciation Expense	Water System Acquisitions	Accumulated Depreciation Balance Dec-2007	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2008
1	**Sewer**	**Intangible Plant**												
2	351000	WW Organization	-	-	-	-	-		-	-	-	-	-	-
3	352000	WW Franchises	(202)	-	-	-	-		(202)	-	-	-	-	(202)
4	352200	WW Other Intangible Plt	(43,653)	-	-	-	-		(43,653)	-	-	-	-	(43,653)
5	389100	WW Oth Plt & Misc Equip In	(1,235,261)	-	-	-	8,985		(1,226,276)	-	-	-	13,300	(1,212,976)
6		**Collection Plant**												
7	353200	WW Land & Ld Rights Coll	(297,278)	-	-	-	-		(297,278)	-	-	-	-	(297,278)
8	354200	WW Struct & Imp Coll	2,694,751	-	-	-	106,375		2,801,126	-	-	(329)	105,172	2,905,969
9	355200	WW Power Generation Equip	-	-	-	-	-		-	-	-	-	(323)	(323)
10	360000	WW Collection Sewers Force	997,723	-	-	(2,973)	130,816		1,125,565	-	-	(775)	135,616	1,260,407
11	361100	WW Collecting Mains	24,240,846	-	-	(209)	1,674,595		25,915,231	(2,000)	-	(974)	1,593,062	27,505,319
12	363000	WW Services Sewer	4,792,723	-	-	(9,694)	301,103		5,084,132	-	-	(640)	299,878	5,383,370
13	364000	WW Flow Measuring Devices	-	-	-	-	-		-	-	-	-	114	114
14	365000	WW Flow Measuring Installs	-	-	-	-	-		-	-	-	-	34	34
15		**System Pumping Plant**												
16	354300	WW Struct & Imp SPP	4,181	-	-	-	5,576		9,756	-	-	-	14,010	23,766
17	355300	WW Power Generation Equip	-	-	-	-	-		-	-	-	-	367	367
18	371100	WW Pump Equip Elect	(104,259)	-	-	(232,183)	126,342		(210,100)	-	-	-	122,633	(87,467)
19	371200	WW Pump Equip Oth Pwr	60,861	-	-	-	11,177		72,038	-	-	-	16,162	88,200
20		**Treatment and Disposal Plant**												
21	354400	WW Struct & Imp TDP	2,163,536	-	-	-	730,789		2,894,325	-	-	(27,199)	733,586	3,600,713
22	355400	WW Power Generation Equip	-	-	-	-	-		-	-	-	-	43	43
23	380000	WW TD Equipment	52,778	-	-	-	14,473		67,252	-	-	-	18,552	85,804
24	380050	WW TD Equip Grit Removal	(903,752)	-	-	-	16,123		(887,630)	-	-	-	26,991	(860,639)
25	380100	WW TD Equip Sed Tanks/Acc	1,978,807	-	-	-	317,363		2,296,170	-	-	-	352,212	2,648,382
26	380200	WW TD Equip Sldge Dig Tnk	1,261	-	-	-	8,552		9,812	-	-	-	90,295	100,107
27	380300	WW TD Equip Sldge Dry/Filt	(1,475,195)	-	-	(13,505)	85,721		(1,402,979)	-	-	-	156,392	(1,246,587)
28	380350	WW TD Equip Sec Trmt Filt	(999,179)	-	-	-	66,229		(932,950)	-	-	-	120,900	(812,049)
29	380400	WW TD Equip Aux Effl Trmt	722,703	-	-	-	92,468		815,171	-	-	-	109,335	924,507
30	380500	WW TD Equip Chem Trmt Plt	(249,411)	-	-	-	21,797		(227,614)	-	-	-	68,279	(159,335)
31	380600	WW TD Equip Oth Disp	135,090	-	-	-	53,885		188,975	-	-	(3,369)	111,114	296,720
32	380650	WW TD Equip Influent Lift	136,250	-	-	-	56,104		192,354	-	-	-	91,107	283,461
33	382000	WW Outfall Sewer Lines	543,456	-	-	-	39,091		582,547	-	-	-	29,036	611,583
34		**Reclaimed Treatment Plant**												
35	353500	WW Land & Ld Rights Gen	-	-	-	-	-		-	-	-	-	-	-
36	354500	WW Struct & Imp Gen	70,893	-	-	(12,939)	104,842		162,796	-	-	-	99,845	262,641
37		**General Plant**												
38	390000	WW Office Furniture & Equi	98,624	-	-	(55,344)	5,060		48,339	-	-	(724)	7,089	54,704
39	390300	WW Computer Hardware and Soft	-	-	-	-	-		-	-	-	-	166	166
40	391000	WW Trans Equipment	178,827	-	-	-	27,899		206,726	-	-	(16,056)	15,942	206,612
41	391100	WW Trans Equipment	-	-	-	-	519		519	-	-	-	113,027	113,546
42	392000	WW Stores Equipment	(22,007)	-	-	(204)	636		(21,574)	-	-	(127)	616	(21,085)
43	393000	WW Tool Shop & Garage Equi	41,221	-	-	(355)	9,356		50,222	-	-	-	9,941	60,162
44	394000	WW Laboratory Equipment	57,790	-	-	(503)	7,230		64,516	-	-	-	8,326	72,843
45	395000	WW Power Operated Equip	61,740	-	1,150	-	10,361		73,251	-	-	-	18,555	91,806
46	396000	WW Communication Equip	23,289	-	-	(1,077)	6,012		28,224	-	-	(4,465)	10,285	34,044
47	397000	WW Misc Equipment	9,818	-	-	(209)	2,603		12,212	-	-	-	4,262	16,474
48		Non-distinguishable	362,955	-	-	-	-		362,955	-	-	-	-	362,955
49														
50		Total Depreciation Reserve	$ 317,031,579	$ (656,969)	$ 142,677	$ (7,541,716)	$ 39,258,823	$ 161,475	$ 348,395,869	$ (2,067,976)	$ 76,275	$ (7,179,608)	$ 39,337,277	$ 378,561,838

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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2006	Cost of Removal	Salvage	Retirements	Depreciation Expense	Water System Acquisitions	Accumulated Depreciation Balance Dec-2007	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2008
1	**Water**	**Intangible Plant**												
2	301000	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	302000	Franchises	(310)	-	-	-	-	-	(310)	-	-	-	-	(310)
4	339600	Other P/E CPS	164,313	-	-	(123,404)	23,429	-	64,337	-	-	-	61,571	125,908
5		**Source of Supply Plant**												
6	303200	Land & Ld Rights SS	(9,353)	5,079	-	-	-	-	(4,275)	-	-	-	-	(4,275)
7	304100	Struct & Imp SS	1,391,323	(69)	-	-	216,449	19,687	1,627,390	-	-	-	196,626	1,824,016
8	305000	Collect & Impounding	542,680	-	-	-	48,533	-	591,213	-	-	-	38,455	629,669
9	306000	Lake, River & Other Intake	823,792	-	-	-	56,175	-	879,967	-	-	-	73,670	953,637
10	307000	Wells & Springs	662,253	-	-	-	73,389	-	735,642	-	-	(7,085)	68,084	796,641
11	308000	Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-
12	309000	Supply Mains	2,543,376	-	-	(29)	101,912	-	2,645,259	(90)	-	(4,826)	116,257	2,756,601
13		**Pumping Plant**												
14	303300	Land & Ld Rights P	(4,520)	-	4,736	(4,779)	2,595	-	(1,968)	-	205	(205)	-	(1,968)
15	304200	Struct & Imp P	4,373,879	-	-	(20,213)	658,845	-	5,012,511	(149)	-	(45,960)	542,973	5,509,374
16	310000	Power Generation Equip Oth	773,916	(1,055)	-	(2,362)	77,241	-	847,739	-	-	(4,000)	91,654	935,393
17	311200	Pump Equip Electric	8,249,665	(153)	-	(68,643)	905,001	-	9,085,870	(14,214)	-	(378,615)	1,149,917	9,842,958
18	311300	Pump Equip Diesel	674,036	(306)	-	(12,136)	33,011	-	694,605	-	-	(34,565)	39,842	699,882
19	311400	Pump Equip - Hydraulic	-	-	-	-	8	-	8	-	-	-	80	89
20	311500	Pump Equip Other	65,279	-	-	(362)	45,855	-	110,772	(693)	-	(200)	72,314	182,194
21		**Water Treatment Plant**												
22	303400	Land & Ld Rights WT	(34,817)	-	-	-	-	-	(34,817)	-	-	-	-	(34,817)
23	304300	Struct & Imp WT	11,613,792	-	-	(40,445)	1,197,383	-	12,770,731	-	-	(82,807)	1,185,968	13,873,892
24	320100	WT Equip Non-Media	31,647,040	55,368	-	(220,956)	4,087,085	-	35,568,538	(175,540)	-	(951,831)	3,609,546	38,050,713
25	320193	WT Equip Chemical Feed (IN	7,418	-	-	-	19,728	-	27,147	(548)	-	-	25,264	51,863
26	320200	WT Equip Filter Media	17,734	(6,302)	-	(33,129)	14,991	-	(6,707)	(63,377)	-	-	24,577	(45,507)
27	339300	Other P/E WT	176	-	-	-	1	-	178	-	-	-	132	310
28		**Transmission and Distribution Plant**												
29	303500	Land & Ld Rights TD	(373,514)	-	-	-	-	-	(373,514)	-	-	-	-	(373,514)
30	304400	Struct & Imp TD	322,898	-	-	(613)	29,516	-	351,802	-	-	-	34,234	386,036
31	330000	Dist Reservoirs & Standpip	3,335,863	(1,804)	-	(5,906)	226,944	-	3,555,097	(17,138)	-	(161,402)	239,780	3,616,338
32	330100	Elevated Tanks & Standpipe	108	-	-	-	2,985	-	3,094	-	-	-	3,375	6,468
33	330200	Ground Level Facilities	-	-	-	-	106	-	106	-	-	-	14,069	14,175
34	330300	Below Grade Facilities	1,413	-	-	-	799	-	2,212	-	-	-	7,449	9,661
35	331001	TD Mains Not Classified by size	58,605,263	(97,376)	230	(113,720)	4,208,935	73,282	62,676,615	(249,416)	5,004	(412,851)	3,896,665	65,916,016
36	331100	TD Mains 4in & Less	41,719	(24,451)	-	-	45,996	-	63,264	(139,261)	6,501	(60)	68,207	(1,350)
37	331200	TD Mains 6in to 8in	295,240	-	-	-	52,053	-	347,293	(61,950)	4,543	-	264,441	554,327
38	331300	TD Mains 10in to 16in	276,400	-	-	-	43,310	-	319,710	(26,502)	2,549	-	143,166	438,923
39	331400	TD Mains 18in & Grtr	57,642	-	-	-	24,721	-	82,363	(14,382)	-	-	79,692	147,673
40	332000	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-
41	333000	Services	33,922,435	(797,608)	6,186	(324,020)	4,613,124	32,883	37,452,999	(579,754)	-	(587,576)	4,654,406	40,940,075
42	334100	Meters	11,691	-	-	-	116,021	-	127,713	(4,266)	1,653	-	121,450	246,549
43	334110	Meters Bronze Case	9,078,946	(20,211)	(28,537)	(552,835)	2,490,993	10,361	10,978,716	(8,212)	17,270	(1,872,921)	2,693,615	11,808,468
44	334120	Meters Plastic Case	391,568	-	-	(1,923)	23,552	-	413,198	(106)	-	(126,609)	12,396	298,880
45	334130	Meters Other	109,593	(0)	-	-	19,986	-	129,578	-	-	-	152,458	282,036
46	334200	Meter Installations	10,986,427	(57,804)	16,262	(11,308)	948,035	4,972	11,886,584	(15,029)	-	(216,587)	1,038,378	12,693,346
47	334300	Meter Vaults	1,567	-	-	(111)	7,321	-	8,776	(1,379)	24	(30,150)	25,287	2,559
48	335000	Hydrants	10,299,214	(88,633)	-	(27,560)	922,697	20,290	11,126,008	(64,944)	1,491	(50,171)	976,448	11,988,832
49	336000	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	151	151
50	339500	Other P/E TD	-	-	-	(1,700)	136	-	(1,565)	-	-	-	603	(962)

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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2006	Cost of Removal	Salvage	Retirements	Depreciation Expense	Water System Acquisitions	Accumulated Depreciation Balance Dec-2007	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2008
1		**General Plant**												
2	303600	Land & Land Rights AG	-	-	-	-	-	-	-	-	-	-	-	-
3	304500	Struct & Imp AG	223,315	-	-	-	18,059	-	241,374	-	-	-	26,984	268,358
4	304600	Struct & Imp Offices	1,715,036	383,332	-	(1,609,175)	585,508	-	1,074,701	(383,376)	-	772,511	400,648	1,864,485
5	304700	Struct & Imp Store,Shop,Gar	1,916,780	103,637	-	(226,235)	241,731	-	2,035,913	(103,706)	-	(5,883)	181,244	2,107,567
6	304800	Struct & Imp Misc	186,657	9,451	-	(20,564)	14,715	-	190,259	(9,451)	-	(9)	21,321	202,120
7	339100	Other P/E Intangible	-	-	-	-	3,077	-	3,077	-	-	-	-	3,077
8	340100	Office Furniture & Equip	606,644	-	-	(120,941)	61,432	-	547,135	-	-	(11,383)	52,042	587,794
9	340200	Comp & Periph Equip	487,095	-	-	(22,323)	84,134	-	548,906	-	-	(18,707)	107,444	637,643
10	340210	Comp & Periph Mainframe	-	-	-	-	3,538	-	3,538	(3,721)	-	-	47,321	47,138
11	340300	Computer Software	5,393	-	-	-	3,221	-	8,614	-	-	(6,369)	3,257	5,502
12	340320	Comp Software Personal	58,380	-	-	-	2,046	-	60,426	-	-	(346)	1,752	61,832
13	340400	Data Handling Equipment	6,202	-	-	(7,738)	5,280	-	3,743	-	-	-	3,677	7,420
14	340500	Other Office Equipment	63,271	-	-	(18,081)	13,485	-	58,676	-	-	(2,880)	9,669	65,465
15	341001	Trans Equip Not Classified	-	-	-	-	-	-	-	-	-	-	491	491
16	341100	Trans Equip Lt Duty Trks	1,851,152	-	57,895	(370,263)	531,159	-	2,069,943	2,275	-	(599,091)	377,996	1,851,122
17	341200	Trans Equip Hvy Duty Trks	723,125	-	7,795	(6,811)	208,081	-	932,190	8,090	-	(317,746)	237,191	859,726
18	341300	Trans Equip Autos	369,815	-	2,470	(26,470)	89,930	-	435,745	-	-	(85,859)	(48,707)	301,179
19	341400	Trans Equip Other	39,914	-	-	-	1,945	-	41,859	-	4,865	-	11,691	58,415
20	342000	Stores Equipment	72,690	-	-	(19,263)	8,602	-	62,029	-	-	-	11,156	73,185
21	343000	Tools,Shop,Garage Equip	1,691,554	-	-	(101,025)	30,594	-	1,621,123	(54,356)	-	(88,403)	141,648	1,620,012
22	343100	Tools,Shop,Garage Equip Ot	1,131	-	-	-	989	-	2,120	-	-	-	1,920	4,039
23	344000	Laboratory Equipment	367,817	-	-	(52,082)	55,176	-	370,911	(2,899)	-	(15,006)	52,669	405,675
24	345000	Power Operated Equipment	267,544	-	50,225	(159,931)	245,758	-	403,596	-	-	(209,920)	219,335	413,011
25	346000	Comm Equip Not Classified	1,605,705	-	-	(2,265)	267,886	-	1,871,326	-	-	(163)	297,228	2,168,392
26	346100	Comm Equip Non-Telephone	12,303	-	-	-	5,827	-	18,130	-	-	-	7,540	25,670
27	346190	Remote Control & Instrumen	520	-	-	-	2,796	-	3,316	-	-	-	26,747	30,063
28	346200	Comm Equip Telephone	17,113	-	-	-	9,381	-	26,494	-	-	-	10,413	36,907
29	347000	Misc Equipment	314,358	-	-	(2,905)	17,554	-	329,007	-	-	(25,767)	22,800	326,040
30	348000	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-
31	102.1	FAS 109 - AFDUC Debt	-	-	-	-	-	-	-	-	-	-	-	-
32		Non-distinguishable	1,062	-	-	-	-	-	1,062	-	-	-	-	1,062
33														
34		Total	203,470,726	(538,907)	117,262	(4,332,225)	23,850,763	161,475	222,729,094	(1,984,093)	44,106	(5,583,442)	23,948,677	239,154,341
35														
36		Allocations												
37		Southern Corporate		-	-	-	-	-	-	-	-	-	-	-
38		Northern Corporate		-	-	-	-	-	-	-	-	-	-	-
39		Eastern Corporate		-	-	-	-	-	-	-	-	-	-	-
40		State Corporate	6,315,670	-	(0)	(550,944)	1,869,437	-	7,634,163	-	-	(46,222)	1,778,667	9,366,609
41														
42		Total Depreciation Reserve	$ 209,786,397	$ (538,907)	$ 117,262	$ (4,883,169)	$ 25,720,200	$ 161,475	$ 230,363,257	$ (1,984,093)	$ 44,106	$ (5,629,664)	$ 25,727,345	$ 248,520,950

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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2006	Cost of Removal	Salvage	Retirements	Depreciation Expense	Water System Acquisitions	Accumulated Depreciation Balance Dec-2007	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2008
1	**Water**	**Intangible Plant**												
2	301000	Organization	$ 2	$ -	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ 2
3	302000	Franchises	6	-	-	-	-		6	-	-	-	-	$ 6
4	339600	Other P/E CPS	-	-	-	-	4,004		4,004	-	-	-	13,552	$ 17,556
5		**Source of Supply Plant**												
6	303200	Land & Ld Rights SS	(1,049)	-	-	-	-		(1,049)	(6,338)	20,807	(14,427)	31	(976)
7	304100	Struct & Imp SS	2,209,761	-	-	(12,333)	149,623		2,347,050	-	-	(116,574)	(3,122)	2,227,354
8	305000	Collect & Impounding	164,835	-	-	-	9,186		174,020	-	-	-	7,211	181,231
9	306000	Lake, River & Other Intake	-	-	-	-	-		-	-	-	-	-	-
10	307000	Wells & Springs	470,075	-	-	-	39,576		509,651	-	-	(4,932)	37,981	542,700
11	308000	Infiltration Galleries & Tunnels	3,557	-	-	-	198		3,755	-	-	-	181	3,936
12	309000	Supply Mains	33,532	-	-	-	4,911		38,442	-	-	-	5,282	43,724
13		**Pumping Plant**												
14	303300	Land & Ld Rights P	0	-	-	-	-		0	-	-	-	-	0
15	304200	Struct & Imp P	1,922,774	-	-	(4,692)	279,917		2,198,000	-	-	-	225,410	2,423,410
16	310000	Power Generation Equip Oth	41,056	-	-	-	10,964		52,020	-	-	-	11,186	63,206
17	311200	Pump Equip Electric	237,471	-	-	(4,650)	40,644		273,466	(2,575)	-	(7,747)	50,692	313,835
18	311300	Pump Equip Diesel	28,685	-	-	-	2,850		31,535	-	-	-	2,663	34,198
19	311400	Pump Equip - Hydraulic	-	-	-	-	-		-	-	-	-	-	-
20	311500	Pump Equip Other	6,472,790	-	-	-	930,663		7,403,453	-	-	(66,053)	608,796	7,946,195
21		**Water Treatment Plant**												
22	303400	Land & Ld Rights WT	-	-	-	-	-		-	-	-	-	-	-
23	304300	Struct & Imp WT	193,556	-	-	-	37,103		230,659	-	-	-	37,034	267,692
24	320100	WT Equip Non-Media	561,638	-	-	-	121,162		682,800	-	-	(682)	101,202	783,320
25	320193	WT Equip Chemical Feed (IN	-	-	-	-	-		-	-	-	-	263	263
26	320200	WT Equip Filter Media	12,066	-	-	-	5,793		17,859	-	-	-	5,058	22,917
27	339300	Other P/E WT	-	-	-	-	-		-	-	-	-	-	-
28		**Transmission and Distribution Plant**												
29	303500	Land & Ld Rights TD	-	-	-	-	-		-	-	-	-	-	-
30	304400	Struct & Imp TD	159,280	-	-	-	13,884		173,164	-	-	-	16,336	189,500
31	330000	Dist Reservoirs & Standpip	3,078,015	-	-	(1,026)	269,914		3,346,904	(2,006)	-	(7,880)	257,783	3,594,800
32	330100	Elevated Tanks & Standpipe	2,837	-	-	-	2,180		5,017	-	-	(8,800)	2,910	(873)
33	330200	Ground Level Facilities	2,034	-	-	-	834		2,868	-	-	-	1,046	3,914
34	330300	Below Grade Facilities	546	-	-	-	264		810	-	-	-	248	1,057
35	331001	TD Mains Not Classified by size	18,262,272	(57,987)	-	(142,717)	1,299,313		19,360,881	-	-	(58,388)	1,219,825	20,522,318
36	331100	TD Mains 4in & Less	3,589	-	-	-	2,225		5,814	-	-	-	6,305	12,120
37	331200	TD Mains 6in to 8in	286,365	-	-	-	128,734		415,099	-	-	-	155,635	570,735
38	331300	TD Mains 10in to 16in	176,998	-	-	-	107,202		284,200	-	-	-	174,277	458,477
39	331400	TD Mains 18in & Grtr	138,952	-	-	-	40,599		179,552	-	-	-	57,747	237,298
40	332000	Fire Mains	29,952	-	-	-	3,447		33,399	-	-	-	3,467	36,866
41	333000	Services	7,506,425	-	-	(9,121)	1,129,513		8,626,818	-	-	(24,168)	1,107,346	9,709,997
42	334100	Meters	5,852,733	-	-	-	1,265,683		7,118,416	-	-	(172,493)	1,459,208	8,405,131
43	334110	Meters Bronze Case	-	-	-	-	-		-	(6,501)	-	-	4,510	(1,991)
44	334120	Meters Plastic Case	-	-	-	-	-		-	-	-	-	202	202
45	334130	Meters Other	-	-	-	-	-		-	-	-	-	58	58
46	334200	Meter Installations	182,573	-	-	-	81,078		263,651	-	-	-	98,500	362,151
47	334300	Meter Vaults	-	-	-	-	-		-	-	-	-	-	-
48	335000	Hydrants	3,460,875	-	-	(541,687)	502,351		3,421,539	-	-	(522,647)	675,750	3,574,642
49	336000	Backflow Prevention Devices	-	-	-	-	-		-	-	-	-	-	-
50	339500	Other P/E TD	2,946	-	-	(2,946)	-		(0)	-	-	-	-	(0)

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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2006	Cost of Removal	Salvage	Retirements	Depreciation Expense	Water System Acquisitions	Accumulated Depreciation Balance Dec-2007	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2008
1		**General Plant**												
2	303600	Land & Land Rights AG	-	-	-	-	-		-	-	-	-	-	-
3	304500	Struct & Imp AG	4,365	-	-	-	1,012		5,378	-	-	-	1,706	7,084
4	304600	Struct & Imp Offices	790	-	-	-	5,379		6,168	-	-	-	5,799	11,968
5	304700	Struct & Imp Store,Shop,Gar	-	-	-	-	-		-	-	-	-	221	221
6	304800	Struct & Imp Misc	(50,970)	-	-	-	3,943		(47,027)	-	-	-	6,808	(40,219)
7	339100	Other P/E Intangible	(151)	-	-	-	124		(27)	-	-	-	62	35
8	340100	Office Furniture & Equip	998	-	-	(457)	2,114		2,655	-	-	-	964	3,619
9	340200	Comp & Periph Equip	1,044,212	-	-	(525,536)	142,243		660,919	-	-	(14,771)	75,242	721,390
10	340210	Comp & Periph Mainframe	152,287	-	-	(6,076)	23,919		170,130	-	-	-	30,296	200,426
11	340300	Computer Software	40,674	-	-	(83,650)	118,564		75,588	-	-	-	15,864	91,452
12	340320	Comp Software Personal	29,352	-	-	-	5,760		35,112	-	-	-	6,302	41,415
13	340400	Data Handling Equipment	145,579	-	-	-	63,289		208,868	-	-	-	50,032	258,900
14	340500	Other Office Equipment	457,833	-	-	(142,224)	89,704		405,314	-	-	(36,677)	58,866	427,503
15	341001	Trans Equip Not Classified	1,072,608	-	-	(129,942)	(46,417)		896,249	-	-	(14,225)	13,297	895,321
16	341100	Trans Equip Lt Duty Trks	(35,389)	-	-	(120,268)	83,308		(72,349)	-	-	-	63,678	(8,670)
17	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-		-	-	-	-	11,511	11,511
18	341300	Trans Equip Autos	10,346	-	-	(99,066)	96,966		8,246	-	-	(130,596)	(61,046)	(183,396)
19	341400	Trans Equip Other	26	-	-	-	30		56	-	-	-	3,465	3,521
20	342000	Stores Equipment	(6,570)	-	-	(106)	321		(6,355)	-	-	(293)	253	(6,395)
21	343000	Tools,Shop,Garage Equip	198,498	-	-	(712)	26,292		224,078	-	-	(3,416)	26,426	247,088
22	343100	Tools,Shop,Garage Equip Ot	8,090	-	-	-	5,893		13,983	-	-	-	5,505	19,488
23	344000	Laboratory Equipment	21,490	-	-	(85)	7,685		29,090	-	-	-	6,414	35,504
24	345000	Power Operated Equipment	45,569	-	-	-	16,686		62,255	-	-	(41,003)	19,263	40,515
25	346000	Comm Equip Not Classified	267,936	-	-	-	36,410		304,346	-	-	-	40,413	344,760
26	346100	Comm Equip Non-Telephone	5,814	-	-	-	1,648		7,462	-	-	-	1,829	9,291
27	346190	Remote Control & Instrumen	-	-	-	-	352		352	-	-	-	7,158	7,510
28	346200	Comm Equip Telephone	-	-	-	-	-		-	-	-	-	-	-
29	347000	Misc Equipment	111,450	-	-	(123)	7,113		118,439	-	-	-	11,448	129,887
30	348000	Other Tangible Plant	-	-	-	-	-		-	-	-	-	-	-
31	102.1	FAS 109 - AFDUC Debt	-	-	-	-	-		-	-	-	-	-	-
32		Non-distinguishable	70,706	-	-	-	-		70,706	-	-	-	-	70,706
33														
34		Total	55,089,745	(57,987)	-	(1,824,471)	7,176,152	-	60,383,440	(17,420)	20,807	(1,245,772)	6,746,350	65,887,404
35														
36		Allocations												
37		State Corporate	762,129	-	(0)	(66,484)	225,590		921,235	-	-	(5,578)	214,637	1,130,294
38														
39		Total Depreciation Reserve	$ 55,851,874	$ (57,987)	$ (0)	$ (1,890,954)	$ 7,401,742	$ -	$ 61,304,675	$ (17,420)	$ 20,807	$ (1,251,350)	$ 6,960,986	$ 67,017,698

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Schedule B-6

Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2006	Cost of Removal	Salvage	Retirements	Depreciation Expense	Water System Acquisitions	Accumulated Depreciation Balance Dec-2007	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2008
1	**Sewer**	**Intangible Plant**												
2	351000	WW Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	352000	WW Franchises	(202)	-	-	-	-		(202)	-	-	-	-	(202)
4	352200	WW Other Intangible Plt	(43,653)	-	-	-	-		(43,653)	-	-	-	-	(43,653)
5	389100	WW Oth Plt & Misc Equip In	(1,235,261)	-	-	-	8,985		(1,226,276)	-	-	-	13,300	(1,212,976)
6		**Collection Plant**												
7	353200	WW Land & Ld Rights Coll	(297,278)	-	-	-	-		(297,278)	-	-	-	-	(297,278)
8	354200	WW Struct & Imp Coll	2,694,751	-	-	-	106,375		2,801,126	-	-	(329)	105,172	2,905,969
9	355200	WW Power Generation Equip	-	-	-	-	-		-	-	-	-	(323)	(323)
10	360000	WW Collection Sewers Force	997,723	-	-	(2,973)	130,816		1,125,565	-	-	(775)	135,616	1,260,407
11	361100	WW Collecting Mains	24,240,846	-	-	(209)	1,674,595		25,915,231	(2,000)	-	(974)	1,593,062	27,505,319
12	363000	WW Services Sewer	4,792,723	-	-	(9,694)	301,103		5,084,132	-	-	(640)	299,878	5,383,370
13	364000	WW Flow Measuring Devices	-	-	-	-	-		-	-	-	-	114	114
14	365000	WW Flow Measuring Installs	-	-	-	-	-		-	-	-	-	34	34
15		**System Pumping Plant**												
16	354300	WW Struct & Imp SPP	4,181	-	-	-	5,576		9,756	-	-	-	14,010	23,766
17	355300	WW Power Generation Equip	-	-	-	-	-		-	-	-	-	367	367
18	371100	WW Pump Equip Elect	(104,259)	-	-	(232,183)	126,342		(210,100)	-	-	-	122,633	(87,467)
19	371200	WW Pump Equip Oth Pwr	60,861	-	-	-	11,177		72,038	-	-	-	16,162	88,200
20		**Treatment and Disposal Plant**												
21	354400	WW Struct & Imp TDP	2,163,536	-	-	-	730,789		2,894,325	-	-	(27,199)	733,586	3,600,713
22	355400	WW Power Generation Equip	-	-	-	-	-		-	-	-	-	43	43
23	380000	WW TD Equipment	52,778	-	-	-	14,473		67,252	-	-	-	18,552	85,804
24	380050	WW TD Equip Grit Removal	(903,752)	-	-	-	16,123		(887,630)	-	-	-	26,991	(860,639)
25	380100	WW TD Equip Sed Tanks/Acc	1,978,807	-	-	-	317,363		2,296,170	-	-	-	352,212	2,648,382
26	380200	WW TD Equip Sldge Dig Tnk	1,261	-	-	-	8,552		9,812	-	-	-	90,295	100,107
27	380300	WW TD Equip Sldge Dry/Filt	(1,475,195)	-	-	(13,505)	85,721		(1,402,979)	-	-	-	156,392	(1,246,587)
28	380350	WW TD Equip Sec Trmt Filt	(999,179)	-	-	-	66,229		(932,950)	-	-	-	120,900	(812,049)
29	380400	WW TD Equip Aux Effl Trmt	722,703	-	-	-	92,468		815,171	-	-	-	109,335	924,507
30	380500	WW TD Equip Chem Trmt Plt	(249,411)	-	-	-	21,797		(227,614)	-	-	-	68,279	(159,335)
31	380600	WW TD Equip Oth Disp	135,090	-	-	-	53,885		188,975	-	-	(3,369)	111,114	296,720
32	380650	WW TD Equip Influent Lift	136,250	-	-	-	56,104		192,354	-	-	-	91,107	283,461
33	382000	WW Outfall Sewer Lines	543,456	-	-	-	39,091		582,547	-	-	-	29,036	611,583
34		**Reclaimed Treatment Plant**												
35	353500	WW Land & Ld Rights Gen	-	-	-	-	-		-	-	-	-	-	-
36	354500	WW Struct & Imp Gen	70,893	-	-	(12,939)	104,842		162,796	-	-	-	99,845	262,641
37		**General Plant**												
38	390000	WW Office Furniture & Equi	98,624	-	-	(55,344)	5,060		48,339	-	-	(724)	7,089	54,704
39	390300	WW Computer Hardware and Soft	-	-	-	-	-		-	-	-	-	166	166
40	391000	WW Trans Equipment	178,827	-	-	-	27,899		206,726	-	-	(16,056)	15,942	206,612
41	391100	WW Trans Equipment	-	-	-	-	519		519	-	-	-	113,027	113,546
42	392000	WW Stores Equipment	(22,007)	-	-	(204)	636		(21,574)	-	-	(127)	616	(21,085)
43	393000	WW Tool Shop & Garage Equi	41,221	-	-	(355)	9,356		50,222	-	-	-	9,941	60,162
44	394000	WW Laboratory Equipment	57,790	-	-	(503)	7,230		64,516	-	-	-	8,326	72,843
45	395000	WW Power Operated Equip	61,740	-	1,150	-	10,361		73,251	-	-	-	18,555	91,806
46	396000	WW Communication Equip	23,289	-	-	(1,077)	6,012		28,224	-	-	(4,465)	10,285	34,044
47	397000	WW Misc Equipment	9,818	-	-	(209)	2,603		12,212	-	-	-	4,262	16,474
48		Non-distinguishable	362,955	-	-	-	-		362,955	-	-	-	-	362,955
49														
50		Total	34,099,925	-	1,150	(329,195)	4,042,082		37,813,961	(2,000)	-	(54,657)	4,495,920	42,253,225
51														
52		Allocations												
53		State Corporate	532,504	-	(0)	(46,453)	157,621		643,673	-	-	(3,897)	149,968	789,744
54														
55		Total Depreciation Reserve	$ 34,632,430	$ -	$ 1,150	$ (375,648)	$ 4,199,703	$ -	$ 38,457,634	$ (2,000)	$ -	$ (58,554)	$ 4,645,888	$ 43,042,968

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Pekin
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Section 285.2050
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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2006	Cost of Removal	Salvage	Retirements	Depreciation Expense	Water System Acquisitions	Accumulated Depreciation Balance Dec-2007	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2008
1	**Water**	**Intangible Plant**												
2	301000	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	302000	Franchises	-	-	-	-	-		-	-	-	-	-	-
4	339600	Other P/E CPS	(575)	-	-	-	4,253		3,678	-	-	-	6,133	9,811
5		**Source of Supply Plant**												
6	303200	Land & Ld Rights SS	-	-	-	-	-		-	-	-	-	-	-
7	304100	Struct & Imp SS	626	-	-	-	139		766	-	-	-	137	903
8	305000	Collect & Impounding	-	-	-	-	-		-	-	-	-	-	-
9	306000	Lake, River & Other Intake	-	-	-	-	-		-	-	-	-	-	-
10	307000	Wells & Springs	105,151	-	-	-	4,527		109,678	-	-	-	4,451	114,129
11	308000	Infiltration Galleries & Tunnels	-	-	-	-	-		-	-	-	-	-	-
12	309000	Supply Mains	-	-	-	-	-		-	-	-	-	14	14
13		**Pumping Plant**												
14	303300	Land & Ld Rights P	-	-	-	-	-		-	-	-	-	-	-
15	304200	Struct & Imp P	45,087	-	-	-	5,977		51,064	-	-	-	4,807	55,871
16	310000	Power Generation Equip Oth	35,655	-	-	-	18,073		53,728	-	-	-	18,349	72,078
17	311200	Pump Equip Electric	387,982	-	-	(758)	40,518		427,743	-	-	(11,778)	50,332	466,297
18	311300	Pump Equip Diesel	25,746	-	-	-	2,624		28,370	-	-	-	3,171	31,540
19	311400	Pump Equip - Hydraulic	-	-	-	-	-		-	-	-	-	-	-
20	311500	Pump Equip Other	-	-	-	-	73		73	-	-	-	1,771	1,844
21		**Water Treatment Plant**												
22	303400	Land & Ld Rights WT	-	-	-	-	-		-	-	-	-	-	-
23	304300	Struct & Imp WT	183,616	-	-	-	16,332		199,948	-	-	-	16,175	216,123
24	320100	WT Equip Non-Media	419,935	-	-	(10,594)	63,071		472,412	-	-	-	52,292	524,703
25	320193	WT Equip Chemical Feed (IN	-	-	-	-	-		-	-	-	-	-	-
26	320200	WT Equip Filter Media	40,213	-	-	-	35,209		75,423	-	-	-	30,740	106,163
27	339300	Other P/E WT	-	-	-	-	-		-	-	-	-	-	-
28		**Transmission and Distribution Plant**												
29	303500	Land & Ld Rights TD	-	-	-	-	-		-	-	-	-	-	-
30	304400	Struct & Imp TD	-	-	-	-	-		-	-	-	-	-	-
31	330000	Dist Reservoirs & Standpip	228,200	-	-	-	11,096		239,295	-	-	-	10,420	249,716
32	330100	Elevated Tanks & Standpipe	3	-	-	-	34		37	-	-	-	32	68
33	330200	Ground Level Facilities	-	-	-	-	-		-	-	-	-	-	-
34	330300	Below Grade Facilities	-	-	-	-	-		-	-	-	-	-	-
35	331001	TD Mains Not Classified by size	2,657,769	(884)	-	2,026	172,657		2,831,567	(12,358)	76	(5,462)	162,928	2,976,751
36	331100	TD Mains 4in & Less	(708)	-	-	-	9		(700)	(348)	-	-	452	(596)
37	331200	TD Mains 6in to 8in	207	-	-	-	2,665		2,872	(800)	403	-	10,087	12,562
38	331300	TD Mains 10in to 16in	-	-	-	-	385		385	(1)	396	-	4,416	5,196
39	331400	TD Mains 18in & Grtr	-	-	-	-	-		-	-	-	-	-	-
40	332000	Fire Mains	-	-	-	-	4		4	-	-	-	241	245
41	333000	Services	1,502,443	(53,849)	-	154	325,742		1,774,490	(7,898)	400	(3,446)	331,840	2,095,385
42	334100	Meters	12,450	-	-	-	-		12,450	-	-	-	-	12,450
43	334110	Meters Bronze Case	287,593	-	-	(30,574)	174,334		431,353	(17,047)	1,879	(25,414)	166,108	556,878
44	334120	Meters Plastic Case	(45,454)	-	-	(1,428)	553		(46,329)	(564)	88	-	266	(46,538)
45	334130	Meters Other	-	-	-	-	-		-	-	-	-	-	-
46	334200	Meter Installations	626,993	-	-	-	50,982		677,975	-	-	(2,550)	59,564	734,989
47	334300	Meter Vaults	-	-	-	-	-		-	-	-	-	88	88
48	335000	Hydrants	394,811	-	-	(2,772)	50,364		442,403	(4,692)	2,849	(2,643)	53,215	491,133
49	336000	Backflow Prevention Devices	-	-	-	-	-		-	-	-	-	-	-
50	339500	Other P/E TD	-	-	-	-	-		-	-	-	-	-	-

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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2006	Cost of Removal	Salvage	Retirements	Depreciation Expense	Water System Acquisitions	Accumulated Depreciation Balance Dec-2007	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2008
1		**General Plant**												
2	303600	Land & Land Rights AG	-	-	-	-	-		-	-	-	-	-	-
3	304500	Struct & Imp AG	-	-	-	-	-		-	-	-	-	-	-
4	304600	Struct & Imp Offices	134,674	-	-	-	7,633		142,308	-	-	(1,980)	8,032	148,359
5	304700	Struct & Imp Store,Shop,Gar	37,487	-	-	(85)	2,141		39,543	-	-	-	1,838	41,380
6	304800	Struct & Imp Misc	-	-	-	-	-		-	-	-	-	-	-
7	339100	Other P/E Intangible	-	-	-	-	-		-	-	-	-	-	-
8	340100	Office Furniture & Equip	21,170	-	-	(12,182)	2,064		11,052	-	-	(4,071)	1,809	8,790
9	340200	Comp & Periph Equip	41,613	-	-	-	1,988		43,601	-	-	-	2,337	45,938
10	340210	Comp & Periph Mainframe	23,112	-	-	-	3,900		27,013	-	-	(20,319)	3,934	10,628
11	340300	Computer Software	-	-	-	-	-		-	-	-	-	-	-
12	340320	Comp Software Personal	2,865	-	-	-	-		2,865	-	-	-	-	2,865
13	340400	Data Handling Equipment	-	-	-	-	-		-	-	-	-	-	-
14	340500	Other Office Equipment	17,199	-	-	(5,054)	1,083		13,228	-	-	(523)	479	13,183
15	341001	Trans Equip Not Classified	-	-	-	-	-		-	-	-	-	-	-
16	341100	Trans Equip Lt Duty Trks	86,754	-	10,204	(63,539)	35,160		68,579	-	-	(49,699)	16,879	35,759
17	341200	Trans Equip Hvy Duty Trks	119,374	-	-	(101,220)	14,151		32,305	-	2,940	(171)	15,791	50,865
18	341300	Trans Equip Autos	28,596	-	81	-	2,230		30,906	-	-	-	(1,530)	29,377
19	341400	Trans Equip Other	5,078	-	13,980	-	953		20,012	-	-	-	78	20,089
20	342000	Stores Equipment	5,705	-	-	-	232		5,936	-	-	-	322	6,258
21	343000	Tools,Shop,Garage Equip	138,918	-	-	(258)	7,034		145,693	-	-	(2,981)	7,369	150,081
22	343100	Tools,Shop,Garage Equip Ot	-	-	-	-	-		-	-	-	-	-	-
23	344000	Laboratory Equipment	1,774	-	-	(1,366)	366		773	-	-	-	288	1,061
24	345000	Power Operated Equipment	72,034	-	-	(37,833)	11,251		45,452	-	-	(50,017)	12,926	8,361
25	346000	Comm Equip Not Classified	88,722	-	-	(262)	12,748		101,207	-	-	-	14,136	115,343
26	346100	Comm Equip Non-Telephone	205	-	-	-	63		268	-	-	-	70	338
27	346190	Remote Control & Instrumen	-	-	-	-	-		-	-	-	-	111	111
28	346200	Comm Equip Telephone	-	-	-	-	-		-	-	-	-	-	-
29	347000	Misc Equipment	24,625	-	-	(2,108)	704		23,221	-	-	-	1,787	25,008
30	348000	Other Tangible Plant	-	-	-	-	-		-	-	-	-	-	-
31	102.1	FAS 109 - AFDUC Debt	-	-	-	-	-		-	-	-	-	-	-
32		Non-distinguishable	-	-	-	-	-		-	-	-	-	-	-
33														
34		Total	7,757,647	(54,733)	24,265	(267,854)	1,083,320	-	8,542,645	(43,708)	9,032	(181,055)	1,074,681	9,401,594
35														
36		Allocations												
37		Northern Corporate		-	-	-	-		-					
38		State Corporate	409,767	-	(0)	(35,746)	121,291		495,312	-	-	(2,999)	115,402	607,714
39														
40		Total Depreciation Reserve	$ 8,167,413	$ (54,733)	$ 24,265	$ (303,600)	$ 1,204,611	$ -	$ 9,037,957	$ (43,708)	$ 9,032	$ (184,054)	$ 1,190,083	$ 10,009,309

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Lincoln
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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2006	Cost of Removal	Salvage	Retirements	Depreciation Expense	Water System Acquisitions	Accumulated Depreciation Balance Dec-2007	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2008
1	**Water**	**Intangible Plant**												
2	301000	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	302000	Franchises	-	-	-	-	-		-	-	-	-	-	-
4	339600	Other P/E CPS	6,492	-	-	-	6,492		12,983	-	-	-	3,496	16,479
5		**Source of Supply Plant**												
6	303200	Land & Ld Rights SS	-	-	-	-	-		-	-	-	-	-	-
7	304100	Struct & Imp SS	40,405	-	-	-	4,474		44,878	-	-	-	4,404	49,282
8	305000	Collect & Impounding	-	-	-	-	-		-	-	-	-	-	-
9	306000	Lake, River & Other Intake	-	-	-	-	-		-	-	-	-	-	-
10	307000	Wells & Springs	171,806	-	-	-	7,933		179,739	-	-	-	7,597	187,336
11	308000	Infiltration Galleries & Tunnels	-	-	-	-	-		-	-	-	-	-	-
12	309000	Supply Mains	18,489	-	-	-	1,102		19,592	-	-	-	3,054	22,646
13		**Pumping Plant**												
14	303300	Land & Ld Rights P	-	-	-	-	-		-	-	-	-	-	-
15	304200	Struct & Imp P	50,058	-	-	-	5,444		55,503	-	-	(329)	4,376	59,549
16	310000	Power Generation Equip Oth	22,272	-	-	-	1,882		24,154	-	-	-	13,547	37,702
17	311200	Pump Equip Electric	421,324	-	-	(6,484)	32,600		447,440	-	-	(11,727)	40,177	475,890
18	311300	Pump Equip Diesel	10,629	-	-	-	1,486		12,115	-	-	-	1,796	13,911
19	311400	Pump Equip - Hydraulic	-	-	-	-	-		-	-	-	-	-	-
20	311500	Pump Equip Other	81,149	-	-	-	13,334		94,483	-	-	(782)	15,073	108,774
21		**Water Treatment Plant**												
22	303400	Land & Ld Rights WT	-	-	-	-	-		-	-	-	-	-	-
23	304300	Struct & Imp WT	1,340,854	-	-	-	52,279		1,393,133	-	-	-	81,467	1,474,600
24	320100	WT Equip Non-Media	3,363,109	-	-	-	180,506		3,543,615	-	-	-	150,789	3,694,404
25	320193	WT Equip Chemical Feed (IN	-	-	-	-	1,672		1,672	-	-	-	19,618	21,290
26	320200	WT Equip Filter Media	-	-	-	-	2,101		2,101	-	-	-	39,758	41,859
27	339300	Other P/E WT	-	-	-	-	-		-	-	-	-	-	-
28		**Transmission and Distribution Plant**												
29	303500	Land & Ld Rights TD	-	-	-	-	-		-	-	-	-	-	-
30	304400	Struct & Imp TD	(1,704)	-	-	-	-		(1,704)	-	-	-	-	(1,704)
31	330000	Dist Reservoirs & Standpip	166,661	-	-	-	9,026		175,687	-	-	-	8,477	184,163
32	330100	Elevated Tanks & Standpipe	2	-	-	-	21		23	-	-	-	20	43
33	330200	Ground Level Facilities	-	-	-	-	-		-	-	-	-	-	-
34	330300	Below Grade Facilities	-	-	-	-	-		-	-	-	-	-	-
35	331001	TD Mains Not Classified by size	890,528	(0)	-	(2,471)	85,753		973,809	(3,729)	-	(8,787)	81,823	1,043,116
36	331100	TD Mains 4in & Less	-	-	-	-	21		21	-	-	-	70	91
37	331200	TD Mains 6in to 8in	-	-	-	-	419		419	-	-	-	2,337	2,756
38	331300	TD Mains 10in to 16in	-	-	-	-	-		-	-	-	-	-	-
39	331400	TD Mains 18in & Grtr	-	-	-	-	-		-	-	-	-	-	-
40	332000	Fire Mains	-	-	-	-	-		-	-	-	-	-	-
41	333000	Services	972,803	(5,115)	-	(456)	117,251		1,084,482	(5,689)	612	(2,624)	115,229	1,192,010
42	334100	Meters	-	-	-	-	-		-	-	-	-	-	-
43	334110	Meters Bronze Case	(154,565)	-	-	(21,928)	67,930		(108,563)	-	-	(23,459)	62,098	(69,924)
44	334120	Meters Plastic Case	-	-	-	-	-		-	-	-	-	-	-
45	334130	Meters Other	-	-	-	-	853		853	(11,009)	-	-	9,735	(420)
46	334200	Meter Installations	6,807	-	-	-	7,401		14,208	-	-	(129)	6,312	20,391
47	334300	Meter Vaults	-	-	-	-	24		24	-	-	-	227	251
48	335000	Hydrants	198,373	(227)	-	(752)	23,137		220,531	(328)	-	(89)	23,586	243,701
49	336000	Backflow Prevention Devices	-	-	-	-	-		-	-	-	-	-	-
50	339500	Other P/E TD	-	-	-	-	-		-	-	-	-	-	-

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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2006	Cost of Removal	Salvage	Retirements	Depreciation Expense	Water System Acquisitions	Accumulated Depreciation Balance Dec-2007	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2008
1		**General Plant**												
2	303600	Land & Land Rights AG	-	-	-	-	-		-	-	-	-	-	-
3	304500	Struct & Imp AG	29,918	-	-	-	1,978		31,897	-	-	-	2,032	33,928
4	304600	Struct & Imp Offices	158	-	-	-	34		192	-	-	-	36	228
5	304700	Struct & Imp Store,Shop,Gar	-	-	-	-	-		-	-	-	-	-	-
6	304800	Struct & Imp Misc	-	-	-	-	-		-	-	-	-	-	-
7	339100	Other P/E Intangible	-	-	-	-	-		-	-	-	-	-	-
8	340100	Office Furniture & Equip	111,292	-	-	(22,465)	10,400		99,227	-	-	-	8,703	107,930
9	340200	Comp & Periph Equip	439,812	-	-	-	1,384		441,196	-	-	-	1,627	442,823
10	340210	Comp & Periph Mainframe	-	-	-	-	120		120	-	-	-	1,358	1,478
11	340300	Computer Software	-	-	-	-	-		-	-	-	-	-	-
12	340320	Comp Software Personal	-	-	-	-	-		-	-	-	-	-	-
13	340400	Data Handling Equipment	-	-	-	-	-		-	-	-	-	-	-
14	340500	Other Office Equipment	238	-	-	-	220		458	-	-	-	178	636
15	341001	Trans Equip Not Classified	-	-	-	-	-		-	-	-	-	-	-
16	341100	Trans Equip Lt Duty Trks	29,691	-	-	(7,792)	5,758		27,657	-	1,720	(908)	4,305	32,775
17	341200	Trans Equip Hvy Duty Trks	980	-	-	-	6,984		7,964	-	-	-	10,182	18,146
18	341300	Trans Equip Autos	-	-	-	-	-		-	-	-	-	-	-
19	341400	Trans Equip Other	-	-	-	-	-		-	-	-	-	-	-
20	342000	Stores Equipment	3,269	-	-	(547)	104		2,826	-	-	-	66	2,892
21	343000	Tools,Shop,Garage Equip	42,709	-	-	(652)	2,938		44,996	-	-	(3,580)	2,964	44,380
22	343100	Tools,Shop,Garage Equip Ot	-	-	-	-	-		-	-	-	-	-	-
23	344000	Laboratory Equipment	14,120	-	-	-	986		15,106	-	-	-	915	16,021
24	345000	Power Operated Equipment	71,353	-	-	-	11,980		83,334	-	-	-	11,603	94,936
25	346000	Comm Equip Not Classified	73,878	-	-	(7,264)	15,654		82,268	-	-	(2,349)	16,974	96,893
26	346100	Comm Equip Non-Telephone	-	-	-	-	-		-	-	-	-	-	-
27	346190	Remote Control & Instrumen	-	-	-	-	341		341	-	-	-	9,805	10,146
28	346200	Comm Equip Telephone	-	-	-	-	-		-	-	-	-	-	-
29	347000	Misc Equipment	390	-	-	-	1,049		1,439	-	-	-	71	1,510
30	348000	Other Tangible Plant	-	-	-	-	-		-	-	-	-	-	-
31	102.1	FAS 109 - AFDUC Debt	-	-	-	-	-		-	-	-	-	-	-
32		Non-distinguishable	-	-	-	-	-		-	-	-	-	-	-
33														
34		Total	8,423,301	(5,343)	-	(70,810)	683,072	-	9,030,220	(20,755)	2,332	(54,762)	765,883	9,722,918
35														
36		Allocations												
37		Northern Corporate		-	-	-	-		-					
38		State Corporate	167,217	-	(0)	(14,587)	49,496		202,126	-	-	(1,224)	47,093	247,995
39														
40		Total Depreciation Reserve	$ 8,590,518	$ (5,343)	$ (0)	$ (85,398)	$ 732,568	$ -	$ 9,232,346	$ (20,755)	$ 2,332	$ (55,986)	$ 812,976	$ 9,970,913

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Line No.	Account	Description	Accumulated Depreciation Balance Dec-2008	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2009	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2010
1	**Water**	**Intangible Plant**											
2	301000	Organization	$ 2	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ 2
3	302000	Franchises	(304)	-	-	-	-	(304)	-	-	-	-	(304)
4	339600	Other P/E CPS	1,165,200	(31,942)	3,197	(192,880)	-	943,575	(10,562)	1,057	(63,776)	731,363	1,601,658
5		**Source of Supply Plant**											
6	303200	Land & Ld Rights SS	(5,251)	-	-	-	-	(5,251)	-	-	-	-	(5,251)
7	304100	Struct & Imp SS	4,095,245	-	-	-	354,558	4,449,804	-	-	-	354,558	4,804,362
8	305000	Collect & Impounding	810,900	-	-	-	28,884	839,784	-	-	-	28,884	868,669
9	306000	Lake, River & Other Intake	953,637	-	-	-	97,163	1,050,800	-	-	-	97,163	1,147,963
10	307000	Wells & Springs	1,639,674	(91,317)	9,141	(81,373)	192,266	1,668,391	-	-	-	230,045	1,898,436
11	308000	Infiltration Galleries & Tunnels	3,936	-	-	-	158	4,095	-	-	-	158	4,253
12	309000	Supply Mains	2,822,985	(97,898)	9,800	(274,124)	204,017	2,664,779	(5,250)	526	(31,704)	279,939	2,908,290
13		**Pumping Plant**											
14	303300	Land & Ld Rights P	(1,968)	-	-	-	-	(1,968)	-	-	-	-	(1,968)
15	304200	Struct & Imp P	8,047,502	-	-	-	511,333	8,558,835	(12,159)	1,217	(73,420)	512,013	8,986,486
16	310000	Power Generation Equip Oth	1,108,378	-	-	-	174,373	1,282,751	(21,834)	2,186	(131,847)	177,704	1,308,960
17	311200	Pump Equip Electric	11,098,985	(48,290)	4,834	(291,603)	1,685,445	12,449,370	(28,031)	2,806	(169,269)	1,781,168	14,036,043
18	311300	Pump Equip Diesel	779,531	-	-	-	57,897	837,427	-	-	-	57,897	895,324
19	311400	Pump Equip - Hydraulic	89	-	-	-	94,895	94,983	-	-	-	94,895	189,878
20	311500	Pump Equip Other	8,237,266	-	-	-	199,462	8,436,728	-	-	-	199,462	8,636,190
21		**Water Treatment Plant**											
22	303400	Land & Ld Rights WT	(34,817)	-	-	-	-	(34,817)	-	-	-	-	(34,817)
23	304300	Struct & Imp WT	15,860,242	(178,692)	17,887	(376,776)	1,428,726	16,751,387	(90,796)	9,089	(548,274)	1,623,622	17,745,029
24	320100	WT Equip Non-Media	43,053,140	(61,298)	6,136	(370,152)	3,761,603	46,389,429	(100,694)	10,080	(608,044)	3,904,907	49,595,678
25	320193	WT Equip Chemical Feed (IN	73,415	-	-	-	33,322	106,737	-	-	-	33,322	140,059
26	320200	WT Equip Filter Media	125,432	-	-	-	90,489	215,922	-	-	-	90,489	306,411
27	339300	Other P/E WT	310	-	-	-	37	347	-	-	-	37	384
28		**Transmission and Distribution I**											
29	303500	Land & Ld Rights TD	(373,514)	-	-	-	-	(373,514)	-	-	-	-	(373,514)
30	304400	Struct & Imp TD	573,832	-	-	-	64,869	638,701	-	-	-	64,869	703,569
31	330000	Dist Reservoirs & Standpip	7,643,100	-	-	-	494,934	8,138,034	-	-	-	494,934	8,632,968
32	330100	Elevated Tanks & Standpipe	5,706	(75,380)	7,546	(455,187)	34,423	(482,893)	(9,934)	994	(59,990)	93,869	(457,953)
33	330200	Ground Level Facilities	18,088	-	-	-	25,785	43,873	-	-	-	25,785	69,658
34	330300	Below Grade Facilities	10,718	-	-	-	72,706	83,424	-	-	-	72,706	156,131
35	331001	TD Mains Not Classified by size	90,452,191	(665,978)	66,665	(4,021,531)	5,289,114	91,120,461	(471,664)	47,214	(2,848,155)	5,702,049	93,549,905
36	331100	TD Mains 4in & Less	10,264	-	-	-	64,669	74,933	-	-	-	64,669	139,601
37	331200	TD Mains 6in to 8in	1,140,380	-	-	-	491,774	1,632,154	-	-	-	491,774	2,123,928
38	331300	TD Mains 10in to 16in	902,596	-	-	-	354,901	1,257,497	-	-	-	354,901	1,612,399
39	331400	TD Mains 18in & Grtr	384,971	-	-	-	181,724	566,695	-	-	-	181,724	748,418
40	332000	Fire Mains	37,111	-	-	-	3,742	40,853	-	-	-	3,742	44,596
41	333000	Services	53,934,403	(82,710)	8,279	(499,446)	5,934,267	59,294,793	(96,732)	9,683	(584,119)	6,198,459	64,822,084
42	334100	Meters	8,678,944	-	-	-	1,429,394	10,108,338	-	-	-	1,429,394	11,537,732
43	334110	Meters Bronze Case	12,322,549	(122,674)	12,280	(740,768)	3,125,684	14,597,071	(132,519)	13,265	(800,222)	3,957,546	17,635,141
44	334120	Meters Plastic Case	252,543	-	-	-	-	252,543	-	-	-	-	252,543
45	334130	Meters Other	281,833	-	-	-	269,925	551,759	-	-	-	269,925	821,684
46	334200	Meter Installations	13,810,878	-	-	-	1,459,574	15,270,452	-	-	-	1,459,574	16,730,026
47	334300	Meter Vaults	2,898	-	-	-	30,010	32,909	-	-	-	30,010	62,919
48	335000	Hydrants	16,288,073	(33,581)	3,362	(202,782)	1,813,271	17,868,343	(33,764)	3,380	(203,884)	1,883,335	19,517,410
49	336000	Backflow Prevention Devices	151	-	-	-	81	233	-	-	-	81	314
50	339500	Other P/E TD	(962)	-	-	-	167	(794)	-	-	-	167	(627)

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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2008	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2009	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2010
1		**General Plant**											
2	303600	Land & Land Rights AG	-	-	-	-	-	-	-	-	-	-	-
3	304500	Struct & Imp AG	309,507	-	-	-	36,258	345,766	-	-	-	36,258	382,024
4	304600	Struct & Imp Offices	2,562,847	-	-	-	181,030	2,743,876	(10,455)	1,047	(63,135)	190,656	2,861,988
5	304700	Struct & Imp Store,Shop,Gar	2,149,209	-	-	-	62,145	2,211,354	-	-	-	62,145	2,273,499
6	304800	Struct & Imp Misc	168,578	-	-	-	29,559	198,137	-	-	-	29,559	227,695
7	339100	Other P/E Intangible	3,112	-	-	-	-	3,112	-	-	-	-	3,112
8	340100	Office Furniture & Equip	1,143,546	(5,429)	543	(27,218)	83,430	1,194,872	(1,945)	195	(11,748)	91,994	1,273,368
9	340200	Comp & Periph Equip	2,410,831	(16,575)	1,659	(100,088)	502,253	2,798,081	(5,683)	569	(34,318)	583,860	3,342,509
10	340210	Comp & Periph Mainframe	668,115	-	-	-	323,841	991,956	-	-	-	323,841	1,315,796
11	340300	Computer Software	8,047,981	-	-	-	1,876,894	9,924,875	-	-	-	1,876,894	11,801,769
12	340320	Comp Software Personal	491,030	-	-	-	33,583	524,613	-	-	-	33,583	558,196
13	340400	Data Handling Equipment	275,174	-	-	-	38,980	314,154	-	-	-	38,980	353,134
14	340500	Other Office Equipment	548,481	-	-	-	47,592	596,073	-	-	-	47,592	643,665
15	341001	Trans Equip Not Classified	1,191,725	-	-	-	24,786	1,216,511	-	-	-	24,786	1,241,296
16	341100	Trans Equip Lt Duty Trks	1,924,361	(23,568)	2,359	(142,316)	207,519	1,968,355	(17,974)	1,799	(108,535)	247,357	2,091,002
17	341200	Trans Equip Hvy Duty Trks	940,247	(16,108)	1,612	(97,267)	207,309	1,035,793	(8,987)	900	(54,268)	231,230	1,204,669
18	341300	Trans Equip Autos	416,729	-	-	-	101,488	518,218	-	-	-	101,488	619,706
19	341400	Trans Equip Other	82,074	-	-	-	27,644	109,718	-	-	-	27,644	137,362
20	342000	Stores Equipment	75,940	-	-	-	7,514	83,454	-	-	-	7,514	90,968
21	343000	Tools,Shop,Garage Equip	2,064,613	(24,287)	2,431	(146,658)	179,650	2,075,749	(16,326)	1,634	(98,586)	209,985	2,172,456
22	343100	Tools,Shop,Garage Equip Ot	23,527	-	-	-	5,767	29,295	-	-	-	5,767	35,062
23	344000	Laboratory Equipment	459,376	(433)	43	-	55,904	514,890	-	-	-	56,530	571,420
24	345000	Power Operated Equipment	611,139	-	-	-	237,281	848,420	-	-	-	237,281	1,085,700
25	346000	Comm Equip Not Classified	2,754,647	(2,617)	262	-	426,265	3,178,557	-	-	-	432,192	3,610,748
26	346100	Comm Equip Non-Telephone	47,995	(13,795)	1,381	(83,300)	50,003	2,284	(6,086)	609	(36,748)	70,618	30,678
27	346190	Remote Control & Instrumen	47,830	-	-	-	57,054	104,884	-	-	-	57,054	161,938
28	346200	Comm Equip Telephone	38,696	-	-	-	12,383	51,079	-	-	-	12,383	63,463
29	347000	Misc Equipment	507,194	-	-	-	38,532	545,726	-	-	-	38,532	584,258
30	348000	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-
31	102.1	FAS 109 - AFDUC Debt	-	-	-	-	-	-	-	-	-	-	-
32		Non-distinguishable	133,825	-	-	-	-	133,825	-	-	-	-	133,825

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Line No.	Account	Description	Accumulated Depreciation Balance Dec-2008	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2009	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2010
1	**Sewer**	**Intangible Plant**											
2	351000	WW Organization	-	-	-	-	-	-	-	-	-	-	-
3	352000	WW Franchises	(202)	-	-	-	-	(202)	-	-	-	-	(202)
4	352200	WW Other Intangible Plt	(43,653)	(1,214)	122	(7,330)	-	(52,075)	-	-	-	-	(52,075)
5	389100	WW Oth Plt & Misc Equip In	(1,212,976)	-	-	-	-	(1,212,976)	(3,820)	382	(23,064)	-	(1,239,477)
6		**Collection Plant**											
7	353200	WW Land & Ld Rights Coll	(297,278)	-	-	-	-	(297,278)	-	-	-	-	(297,278)
8	354200	WW Struct & Imp Coll	2,905,969	-	-	-	97,293	3,003,263	-	-	-	97,293	3,100,556
9	355200	WW Power Generation Equip	(323)	-	-	-	(568)	(890)	-	-	-	(568)	(1,458)
10	360000	WW Collection Sewers Force	1,260,407	-	-	-	111,952	1,372,359	-	-	-	111,952	1,484,311
11	361100	WW Collecting Mains	27,505,319	(49,665)	4,972	(299,905)	1,360,842	28,521,563	(89,021)	8,911	(537,558)	1,418,393	29,322,288
12	363000	WW Services Sewer	5,383,370	(7,187)	719	(43,397)	274,815	5,608,321	(4,072)	408	(24,588)	283,448	5,863,517
13	364000	WW Flow Measuring Devices	114	-	-	-	224	338	-	-	-	224	563
14	365000	WW Flow Measuring Installs	34	-	-	-	36	71	-	-	-	36	107
15		**System Pumping Plant**											
16	354300	WW Struct & Imp SPP	23,766	-	-	-	9,928	33,694	-	-	-	9,928	43,623
17	355300	WW Power Generation Equip	367	-	-	-	347	714	-	-	-	347	1,061
18	371100	WW Pump Equip Elect	(87,467)	-	-	-	115,938	28,471	(20,477)	2,050	(123,650)	120,873	7,266
19	371200	WW Pump Equip Oth Pwr	88,200	-	-	-	19,221	107,421	-	-	-	19,221	126,643
20		**Treatment and Disposal Plant**											
21	354400	WW Struct & Imp TDP	3,600,713	(5,917)	592	(35,729)	1,138,430	4,698,089	(121,109)	12,123	(731,319)	1,172,566	5,030,350
22	355400	WW Power Generation Equip	43	-	-	-	76	120	-	-	-	76	196
23	380000	WW TD Equipment	85,804	-	-	-	24,260	110,064	-	-	-	24,260	134,324
24	380050	WW TD Equip Grit Removal	(860,639)	-	-	-	42,203	(818,435)	-	-	-	42,203	(776,232)
25	380100	WW TD Equip Sed Tanks/Acc	2,648,382	-	-	-	400,937	3,049,319	(75,672)	7,575	(456,947)	428,630	2,952,905
26	380200	WW TD Equip Sldge Dig Tnk	100,107	-	-	-	106,810	206,917	(6,667)	667	(40,259)	108,198	268,858
27	380300	WW TD Equip Sldge Dry/Filt	(1,246,587)	-	-	-	256,225	(990,363)	-	-	-	256,225	(734,138)
28	380350	WW TD Equip Sec Trmt Filt	(812,049)	-	-	-	197,427	(614,622)	-	-	-	197,427	(417,194)
29	380400	WW TD Equip Aux Effl Trmt	924,507	-	-	-	132,788	1,057,294	-	-	-	132,788	1,190,082
30	380500	WW TD Equip Chem Trmt Plt	(159,335)	-	-	-	133,349	(25,986)	-	-	-	133,349	107,363
31	380600	WW TD Equip Oth Disp	296,720	-	-	-	201,073	497,793	-	-	-	201,073	698,867
32	380650	WW TD Equip Influent Lift	283,461	-	-	-	139,966	423,426	-	-	-	139,966	563,392
33	382000	WW Outfall Sewer Lines	611,583	-	-	-	14,953	626,536	-	-	-	14,953	641,489
34		**Reclaimed Treatment Plant**											
35	353500	WW Land & Ld Rights Gen	-	-	-	-	-	-	-	-	-	-	-
36	354500	WW Struct & Imp Gen	262,641	-	-	-	82,514	345,155	-	-	-	82,514	427,670
37		**General Plant**											
38	390000	WW Office Furniture & Equi	54,704	-	-	-	12,514	67,219	-	-	-	12,514	79,733
39	390300	WW Computer Hardware and Soft	166	-	-	-	398	564	-	-	-	398	963
40	391000	WW Trans Equipment	206,612	(3,583)	359	(21,639)	-	181,749	(5,417)	542	(32,710)	-	144,164
41	391100	WW Trans Equipment	113,546	-	-	-	65,159	178,705	-	-	-	65,159	243,864
42	392000	WW Stores Equipment	(21,085)	-	-	-	601	(20,484)	-	-	-	601	(19,883)
43	393000	WW Tool Shop & Garage Equi	60,162	-	-	-	11,067	71,229	(703)	70	(4,244)	11,905	78,259
44	394000	WW Laboratory Equipment	72,843	-	-	-	9,838	82,681	-	-	-	9,838	92,518
45	395000	WW Power Operated Equip	91,806	-	-	-	29,119	120,925	-	-	-	29,119	150,044
46	396000	WW Communication Equip	34,044	-	-	-	13,516	47,560	-	-	-	13,516	61,076
47	397000	WW Misc Equipment	16,474	-	-	-	6,593	23,067	-	-	-	6,593	29,661
48		Non-distinguishable	362,955	-	-	-	-	362,955	-	-	-	-	362,955
49													
50		Total Depreciation Reserve	$ 378,561,838	$ (1,660,137)	$ 166,182	$ (8,511,470)	$ 39,920,155	$ 408,476,567	$ (1,408,352)	$ 140,978	$ (8,504,378)	$ 43,197,887	$ 441,902,702

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Exhibit No. 15.00
Zone 1
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Section 285.2050
Schedule B-6

Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2008	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2009	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2010
1	**Water**	**Intangible Plant**											
2	301000	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	302000	Franchises	(310)	-	-	-	-	(310)	-	-	-	-	(310)
4	339600	Other P/E CPS	125,908	(13,923)	1,394	(84,072)	-	29,308	(5,199)	520	(31,393)	275,286	268,523
5		**Source of Supply Plant**											
6	303200	Land & Ld Rights SS	(4,275)	-	-	-	-	(4,275)	-	-	-	-	(4,275)
7	304100	Struct & Imp SS	1,824,016	-	-	-	213,427	2,037,443	-	-	-	213,427	2,250,871
8	305000	Collect & Impounding	629,669	-	-	-	24,439	654,108	-	-	-	24,439	678,547
9	306000	Lake, River & Other Intake	953,637	-	-	-	97,163	1,050,800	-	-	-	97,163	1,147,963
10	307000	Wells & Springs	796,641	(77,841)	7,792	-	136,672	863,264	-	-	-	168,177	1,031,441
11	308000	Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-
12	309000	Supply Mains	2,756,601	(97,898)	9,800	(274,124)	194,987	2,589,366	-	-	-	269,871	2,859,237
13		**Pumping Plant**											
14	303300	Land & Ld Rights P	(1,968)	-	-	-	-	(1,968)	-	-	-	-	(1,968)
15	304200	Struct & Imp P	5,509,374	-	-	-	356,716	5,866,090	(12,159)	1,217	(73,420)	357,397	6,139,126
16	310000	Power Generation Equip Oth	935,393	-	-	-	130,346	1,065,739	(15,167)	1,518	(91,588)	133,251	1,093,753
17	311200	Pump Equip Electric	9,842,958	(3,330)	333	(20,110)	1,456,324	11,276,175	(28,031)	2,806	(169,269)	1,482,568	12,564,248
18	311300	Pump Equip Diesel	699,882	-	-	-	48,425	748,307	-	-	-	48,425	796,733
19	311400	Pump Equip - Hydraulic	89	-	-	-	94,895	94,983	-	-	-	94,895	189,878
20	311500	Pump Equip Other	182,194	-	-	-	32,997	215,191	-	-	-	32,997	248,188
21		**Water Treatment Plant**											
22	303400	Land & Ld Rights WT	(34,817)	-	-	-	-	(34,817)	-	-	-	-	(34,817)
23	304300	Struct & Imp WT	13,873,892	(169,481)	16,965	(321,160)	1,272,844	14,673,060	(82,510)	8,259	(498,236)	1,456,979	15,557,553
24	320100	WT Equip Non-Media	38,050,713	(46,221)	4,627	(279,107)	3,518,088	41,248,099	(100,694)	10,080	(608,044)	3,655,273	44,204,714
25	320193	WT Equip Chemical Feed (IN	51,863	-	-	-	22,925	74,788	-	-	-	22,925	97,713
26	320200	WT Equip Filter Media	(45,507)	-	-	-	28,412	(17,094)	-	-	-	28,412	11,318
27	339300	Other P/E WT	310	-	-	-	37	347	-	-	-	37	384
28		**Transmission and Distribution I**											
29	303500	Land & Ld Rights TD	(373,514)	-	-	-	-	(373,514)	-	-	-	-	(373,514)
30	304400	Struct & Imp TD	386,036	-	-	-	45,680	431,716	-	-	-	45,680	477,396
31	330000	Dist Reservoirs & Standpip	3,616,338	-	-	-	239,031	3,855,368	-	-	-	239,031	4,094,399
32	330100	Elevated Tanks & Standpipe	6,468	-	-	-	2,876	9,345	(4,551)	456	(27,481)	3,091	(19,140)
33	330200	Ground Level Facilities	14,175	-	-	-	23,741	37,916	-	-	-	23,741	61,656
34	330300	Below Grade Facilities	9,661	-	-	-	72,481	82,142	-	-	-	72,481	154,623
35	331001	TD Mains Not Classified by size	65,916,016	(421,763)	42,219	(2,546,832)	3,844,123	66,833,763	(303,978)	30,429	(1,835,580)	4,095,787	68,820,420
36	331100	TD Mains 4in & Less	(1,350)	-	-	-	56,507	55,157	-	-	-	56,507	111,664
37	331200	TD Mains 6in to 8in	554,327	-	-	-	318,479	872,806	-	-	-	318,479	1,191,285
38	331300	TD Mains 10in to 16in	438,923	-	-	-	171,063	609,986	-	-	-	171,063	781,049
39	331400	TD Mains 18in & Grtr	147,673	-	-	-	136,210	283,882	-	-	-	136,210	420,092
40	332000	Fire Mains	-	-	-	-	-	-	-	-	-	-	-
41	333000	Services	40,940,075	(64,351)	6,442	(388,588)	4,459,797	44,953,374	(80,958)	8,104	(488,865)	4,673,493	49,065,148
42	334100	Meters	246,549	-	-	-	115,321	361,870	-	-	-	115,321	477,191
43	334110	Meters Bronze Case	11,808,468	(92,658)	9,275	(559,516)	2,783,217	13,948,786	(99,775)	9,988	(602,494)	3,411,530	16,668,035
44	334120	Meters Plastic Case	298,880	-	-	-	-	298,880	-	-	-	-	298,880
45	334130	Meters Other	282,036	-	-	-	250,939	532,975	-	-	-	250,939	783,915
46	334200	Meter Installations	12,693,346	-	-	-	1,258,911	13,952,258	-	-	-	1,258,911	15,211,169
47	334300	Meter Vaults	2,559	-	-	-	29,442	32,001	-	-	-	29,442	61,442
48	335000	Hydrants	11,988,832	(22,668)	2,269	(136,884)	1,041,841	12,873,390	(20,934)	2,095	(126,409)	1,087,742	13,815,885
49	336000	Backflow Prevention Devices	151	-	-	-	81	233	-	-	-	81	314
50	339500	Other P/E TD	(962)	-	-	-	167	(794)	-	-	-	167	(627)

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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2008	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2009	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2010
1		**General Plant**											
2	303600	Land & Land Rights AG	-	-	-	-	-	-	-	-	-	-	-
3	304500	Struct & Imp AG	268,358	-	-	-	32,204	300,562	-	-	-	32,204	332,766
4	304600	Struct & Imp Offices	1,864,485	-	-	-	120,288	1,984,773	(10,455)	1,047	(63,135)	129,914	2,042,142
5	304700	Struct & Imp Store,Shop,Gar	2,107,567	-	-	-	60,508	2,168,075	-	-	-	60,508	2,228,583
6	304800	Struct & Imp Misc	202,120	-	-	-	17,953	220,072	-	-	-	17,953	238,025
7	339100	Other P/E Intangible	3,077	-	-	-	-	3,077	-	-	-	-	3,077
8	340100	Office Furniture & Equip	587,794	(4,809)	481	(23,474)	48,868	608,861	(1,309)	131	(7,903)	56,222	656,002
9	340200	Comp & Periph Equip	637,643	(1,500)	150	(9,057)	89,944	717,180	(833)	83	(5,031)	99,487	810,886
10	340210	Comp & Periph Mainframe	47,138	-	-	-	61,652	108,789	-	-	-	61,652	170,441
11	340300	Computer Software	5,502	-	-	-	2,168	7,670	-	-	-	2,168	9,839
12	340320	Comp Software Personal	61,832	-	-	-	1,590	63,422	-	-	-	1,590	65,011
13	340400	Data Handling Equipment	7,420	-	-	-	2,458	9,879	-	-	-	2,458	12,337
14	340500	Other Office Equipment	65,465	-	-	-	6,401	71,865	-	-	-	6,401	78,266
15	341001	Trans Equip Not Classified	491	-	-	-	14	505	-	-	-	14	519
16	341100	Trans Equip Lt Duty Trks	1,851,122	(18,434)	1,845	(111,317)	165,448	1,888,664	(15,025)	1,504	(90,730)	197,529	1,981,941
17	341200	Trans Equip Hvy Duty Trks	859,726	(13,548)	1,356	(81,811)	179,463	945,185	(7,513)	752	(45,365)	198,802	1,091,861
18	341300	Trans Equip Autos	301,179	-	-	-	33,804	334,983	-	-	-	33,804	368,787
19	341400	Trans Equip Other	58,415	-	-	-	20,069	78,484	-	-	-	20,069	98,552
20	342000	Stores Equipment	73,185	-	-	-	7,095	80,281	-	-	-	7,095	87,376
21	343000	Tools,Shop,Garage Equip	1,620,012	(21,984)	2,201	(132,749)	140,294	1,607,774	(14,534)	1,455	(87,763)	167,627	1,674,560
22	343100	Tools,Shop,Garage Equip Ot	4,039	-	-	-	887	4,927	-	-	-	887	5,814
23	344000	Laboratory Equipment	405,675	(433)	43	-	47,823	453,108	-	-	-	48,449	501,557
24	345000	Power Operated Equipment	413,011	-	-	-	199,136	612,147	-	-	-	199,136	811,283
25	346000	Comm Equip Not Classified	2,168,392	(2,617)	262	-	341,957	2,507,994	-	-	-	347,884	2,855,878
26	346100	Comm Equip Non-Telephone	25,670	-	-	-	8,994	34,664	-	-	-	8,994	43,658
27	346190	Remote Control & Instrumen	30,063	-	-	-	36,409	66,472	-	-	-	36,409	102,880
28	346200	Comm Equip Telephone	36,907	-	-	-	11,861	48,768	-	-	-	11,861	60,629
29	347000	Misc Equipment	326,040	-	-	-	23,485	349,525	-	-	-	23,485	373,010
30	348000	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-
31	102.1	FAS 109 - AFDUC Debt	-	-	-	-	-	-	-	-	-	-	-
32		Non-distinguishable	1,062	-	-	-	-	1,062	-	-	-	-	1,062
33													
34		Total	239,154,341	(1,073,460)	107,455	(4,968,802)	24,139,378	257,358,912	(803,624)	80,444	(4,852,706)	26,123,821	277,906,846
35													
36		Allocations											
37		Southern Corporate	-	-	-	-	-	-	-	-	-	-	-
38		Northern Corporate	-	-	-	-	-	-	-	-	-	-	-
39		Eastern Corporate	-	-	-	-	-	-	-	-	-	-	-
40		State Corporate	9,366,609	(70,306)	7,038	(424,542)	2,000,441	10,879,240	(49,535)	4,958	(299,116)	2,383,457	12,919,005
41													
42		Total Depreciation Reserve	$ 248,520,950	$ (1,143,766)	$ 114,493	$ (5,393,344)	$ 26,139,819	$ 268,238,152	$ (853,158)	$ 85,402	$ (5,151,822)	$ 28,507,277	$ 290,825,851

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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2008	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2009	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2010
1	**Water**	**Intangible Plant**											
2	301000	Organization	$ 2	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ 2
3	302000	Franchises	6	-	-	-	-	6	-	-	-	-	6
4	339600	Other P/E CPS	17,556	(979)	98	(5,915)	-	10,760	-	-	-	70,414	81,174
5		**Source of Supply Plant**											
6	303200	Land & Ld Rights SS	(976)	-	-	-	-	(976)	-	-	-	-	(976)
7	304100	Struct & Imp SS	2,227,354	-	-	-	136,692	2,364,046	-	-	-	136,692	2,500,738
8	305000	Collect & Impounding	181,231	-	-	-	4,445	185,676	-	-	-	4,445	190,122
9	306000	Lake, River & Other Intake	-	-	-	-	-	-	-	-	-	-	-
10	307000	Wells & Springs	542,700	(13,476)	1,349	(81,373)	44,552	493,752	-	-	-	50,827	544,579
11	308000	Infiltration Galleries & Tunnels	3,936	-	-	-	158	4,095	-	-	-	158	4,253
12	309000	Supply Mains	43,724	-	-	-	5,801	49,526	(5,250)	526	(31,704)	6,840	19,937
13		**Pumping Plant**											
14	303300	Land & Ld Rights P	0	-	-	-	-	0	-	-	-	-	0
15	304200	Struct & Imp P	2,423,410	-	-	-	148,573	2,571,983	-	-	-	148,573	2,720,556
16	310000	Power Generation Equip Oth	63,206	-	-	-	11,450	74,656	-	-	-	11,450	86,106
17	311200	Pump Equip Electric	313,835	(44,960)	4,501	(271,493)	110,971	112,854	-	-	-	180,450	293,304
18	311300	Pump Equip Diesel	34,198	-	-	-	3,306	37,504	-	-	-	3,306	40,810
19	311400	Pump Equip - Hydraulic	-	-	-	-	-	-	-	-	-	-	-
20	311500	Pump Equip Other	7,946,195	-	-	-	157,638	8,103,833	-	-	-	157,638	8,261,471
21		**Water Treatment Plant**											
22	303400	Land & Ld Rights WT	-	-	-	-	-	-	-	-	-	-	-
23	304300	Struct & Imp WT	267,692	(5,640)	565	(34,058)	40,424	268,982	(5,138)	514	(31,024)	47,345	280,679
24	320100	WT Equip Non-Media	783,320	-	-	-	73,248	856,568	-	-	-	73,248	929,817
25	320193	WT Equip Chemical Feed (IN	263	-	-	-	-	263	-	-	-	-	263
26	320200	WT Equip Filter Media	22,917	-	-	-	4,028	26,945	-	-	-	4,028	30,972
27	339300	Other P/E WT	-	-	-	-	-	-	-	-	-	-	-
28		**Transmission and Distribution I**											
29	303500	Land & Ld Rights TD	-	-	-	-	-	-	-	-	-	-	-
30	304400	Struct & Imp TD	189,500	-	-	-	19,189	208,689	-	-	-	19,189	227,877
31	330000	Dist Reservoirs & Standpip	3,594,800	-	-	-	238,724	3,833,524	-	-	-	238,724	4,072,248
32	330100	Elevated Tanks & Standpipe	(873)	(62,249)	6,231	(375,893)	22,381	(410,403)	-	-	-	72,727	(337,676)
33	330200	Ground Level Facilities	3,914	-	-	-	2,044	5,957	-	-	-	2,044	8,001
34	330300	Below Grade Facilities	1,057	-	-	-	225	1,283	-	-	-	225	1,508
35	331001	TD Mains Not Classified by size	20,522,318	(195,708)	19,591	(1,181,787)	1,203,678	20,368,092	(110,178)	11,029	(665,315)	1,325,281	20,928,909
36	331100	TD Mains 4in & Less	12,120	-	-	-	7,427	19,546	-	-	-	7,427	26,973
37	331200	TD Mains 6in to 8in	570,735	-	-	-	160,038	730,773	-	-	-	160,038	890,811
38	331300	TD Mains 10in to 16in	458,477	-	-	-	179,819	638,295	-	-	-	179,819	818,114
39	331400	TD Mains 18in & Grtr	237,298	-	-	-	45,514	282,812	-	-	-	45,514	328,326
40	332000	Fire Mains	36,866	-	-	-	3,489	40,355	-	-	-	3,489	43,844
41	333000	Services	9,709,997	(12,353)	1,237	(74,597)	1,049,220	10,673,503	(9,584)	959	(57,874)	1,082,404	11,689,408
42	334100	Meters	8,405,131	-	-	-	1,314,073	9,719,204	-	-	-	1,314,073	11,033,277
43	334110	Meters Bronze Case	(1,991)	(24,200)	2,422	(146,134)	121,931	(47,973)	(27,957)	2,799	(168,817)	290,396	48,448
44	334120	Meters Plastic Case	202	-	-	-	-	202	-	-	-	-	202
45	334130	Meters Other	58	-	-	-	691	748	-	-	-	691	1,439
46	334200	Meter Installations	362,151	-	-	-	121,593	483,745	-	-	-	121,593	605,338
47	334300	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-
48	335000	Hydrants	3,574,642	(9,593)	960	(57,930)	692,854	4,200,933	(11,691)	1,170	(70,597)	714,476	4,834,291
49	336000	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-
50	339500	Other P/E TD	(0)	-	-	-	-	(0)	-	-	-	-	(0)

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Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2008	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2009	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2010
1		**General Plant**											
2	303600	Land & Land Rights AG	-	-	-	-	-	-	-	-	-	-	-
3	304500	Struct & Imp AG	7,084	-	-	-	1,778	8,862	-	-	-	1,778	10,639
4	304600	Struct & Imp Offices	11,968	-	-	-	6,226	18,193	-	-	-	6,226	24,419
5	304700	Struct & Imp Store,Shop,Gar	221	-	-	-	221	442	-	-	-	221	662
6	304800	Struct & Imp Misc	(40,219)	-	-	-	10,423	(29,795)	-	-	-	10,423	(19,372)
7	339100	Other P/E Intangible	35	-	-	-	-	35	-	-	-	-	35
8	340100	Office Furniture & Equip	3,619	(533)	53	(3,221)	1,900	1,818	(550)	55	(3,321)	2,943	945
9	340200	Comp & Periph Equip	721,390	-	-	-	91,207	812,597	-	-	-	91,207	903,804
10	340210	Comp & Periph Mainframe	200,426	-	-	-	38,552	238,978	-	-	-	38,552	277,530
11	340300	Computer Software	91,452	-	-	-	14,965	106,417	-	-	-	14,965	121,382
12	340320	Comp Software Personal	41,415	-	-	-	4,628	46,043	-	-	-	4,628	50,671
13	340400	Data Handling Equipment	258,900	-	-	-	36,522	295,422	-	-	-	36,522	331,943
14	340500	Other Office Equipment	427,503	-	-	-	38,115	465,618	-	-	-	38,115	503,733
15	341001	Trans Equip Not Classified	895,321	-	-	-	24,771	920,092	-	-	-	24,771	944,864
16	341100	Trans Equip Lt Duty Trks	(8,670)	(3,578)	358	(21,605)	30,440	(3,055)	(2,044)	205	(12,344)	35,872	18,634
17	341200	Trans Equip Hvy Duty Trks	11,511	(1,782)	178	(10,759)	9,213	8,361	(1,022)	102	(6,172)	12,421	13,690
18	341300	Trans Equip Autos	(183,396)	-	-	-	59,505	(123,891)	-	-	-	59,505	(64,386)
19	341400	Trans Equip Other	3,521	-	-	-	7,336	10,856	-	-	-	7,336	18,192
20	342000	Stores Equipment	(6,395)	-	-	-	162	(6,233)	-	-	-	162	(6,071)
21	343000	Tools,Shop,Garage Equip	247,088	(2,017)	202	(12,178)	25,584	258,679	(1,543)	154	(9,316)	28,270	276,244
22	343100	Tools,Shop,Garage Equip Ot	19,488	-	-	-	4,880	24,368	-	-	-	4,880	29,248
23	344000	Laboratory Equipment	35,504	-	-	-	6,685	42,189	-	-	-	6,685	48,874
24	345000	Power Operated Equipment	40,515	-	-	-	16,265	56,780	-	-	-	16,265	73,045
25	346000	Comm Equip Not Classified	344,760	-	-	-	46,012	390,772	-	-	-	46,012	436,784
26	346100	Comm Equip Non-Telephone	9,291	-	-	-	2,082	11,373	-	-	-	2,082	13,456
27	346190	Remote Control & Instrumen	7,510	-	-	-	8,877	16,387	-	-	-	8,877	25,264
28	346200	Comm Equip Telephone	-	-	-	-	-	-	-	-	-	-	-
29	347000	Misc Equipment	129,887	-	-	-	12,439	142,325	-	-	-	12,439	154,764
30	348000	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-
31	102.1	FAS 109 - AFDUC Debt	-	-	-	-	-	-	-	-	-	-	-
32		Non-distinguishable	70,706	-	-	-	-	70,706	-	-	-	-	70,706
33													
34		Total	65,887,404	(377,069)	37,745	(2,276,944)	6,422,961	69,694,097	(174,957)	17,513	(1,056,483)	6,984,680	75,464,849
35													
36		Allocations											
37		State Corporate	1,130,294	(8,484)	849	(51,231)	241,399	1,312,827	(5,977)	598	(36,095)	287,618	1,558,971
38													
39		Total Depreciation Reserve	$ 67,017,698	$ (385,553)	$ 38,594	$ (2,328,175)	$ 6,664,359	$ 71,006,924	$ (180,934)	$ 18,112	$ (1,092,579)	$ 7,272,298	$ 77,023,821

ILLINOIS-AMERICAN WATER COMPANY
Docket No. _____
Depreciation Reserve
Period Reported: June 2005 through June 2009

Exhibit No. 15.00
Chicago Metro - Waste Water
Workpaper Reference: _____

Section 285.2050
Schedule B-6

Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2008	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2009	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2010
1	**Sewer**	**Intangible Plant**											
2	351000	WW Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	352000	WW Franchises	(202)	-	-	-	-	(202)	-	-	-	-	(202)
4	352200	WW Other Intangible Plt	(43,653)	(1,214)	122	(7,330)	-	(52,075)	-	-	-	-	(52,075)
5	389100	WW Oth Plt & Misc Equip In	(1,212,976)	-	-	-	-	(1,212,976)	(3,820)	382	(23,064)	-	(1,239,477)
6		**Collection Plant**											
7	353200	WW Land & Ld Rights Coll	(297,278)	-	-	-	-	(297,278)	-	-	-	-	(297,278)
8	354200	WW Struct & Imp Coll	2,905,969	-	-	-	97,293	3,003,263	-	-	-	97,293	3,100,556
9	355200	WW Power Generation Equip	(323)	-	-	-	(568)	(890)	-	-	-	(568)	(1,458)
10	360000	WW Collection Sewers Force	1,260,407	-	-	-	111,952	1,372,359	-	-	-	111,952	1,484,311
11	361100	WW Collecting Mains	27,505,319	(49,665)	4,972	(299,905)	1,360,842	28,521,563	(89,021)	8,911	(537,558)	1,418,393	29,322,288
12	363000	WW Services Sewer	5,383,370	(7,187)	719	(43,397)	274,815	5,608,321	(4,072)	408	(24,588)	283,448	5,863,517
13	364000	WW Flow Measuring Devices	114	-	-	-	224	338	-	-	-	224	563
14	365000	WW Flow Measuring Installs	34	-	-	-	36	71	-	-	-	36	107
15		**System Pumping Plant**											
16	354300	WW Struct & Imp SPP	23,766	-	-	-	9,928	33,694	-	-	-	9,928	43,623
17	355300	WW Power Generation Equip	367	-	-	-	347	714	-	-	-	347	1,061
18	371100	WW Pump Equip Elect	(87,467)	-	-	-	115,938	28,471	(20,477)	2,050	(123,650)	120,873	7,266
19	371200	WW Pump Equip Oth Pwr	88,200	-	-	-	19,221	107,421	-	-	-	19,221	126,643
20		**Treatment and Disposal Plant**											
21	354400	WW Struct & Imp TDP	3,600,713	(5,917)	592	(35,729)	1,138,430	4,698,089	(121,109)	12,123	(731,319)	1,172,566	5,030,350
22	355400	WW Power Generation Equip	43	-	-	-	76	120	-	-	-	76	196
23	380000	WW TD Equipment	85,804	-	-	-	24,260	110,064	-	-	-	24,260	134,324
24	380050	WW TD Equip Grit Removal	(860,639)	-	-	-	42,203	(818,435)	-	-	-	42,203	(776,232)
25	380100	WW TD Equip Sed Tanks/Acc	2,648,382	-	-	-	400,937	3,049,319	(75,672)	7,575	(456,947)	428,630	2,952,905
26	380200	WW TD Equip Sldge Dig Tnk	100,107	-	-	-	106,810	206,917	(6,667)	667	(40,259)	108,198	268,858
27	380300	WW TD Equip Sldge Dry/Filt	(1,246,587)	-	-	-	256,225	(990,363)	-	-	-	256,225	(734,138)
28	380350	WW TD Equip Sec Trmt Filt	(812,049)	-	-	-	197,427	(614,622)	-	-	-	197,427	(417,194)
29	380400	WW TD Equip Aux Effl Trmt	924,507	-	-	-	132,788	1,057,294	-	-	-	132,788	1,190,082
30	380500	WW TD Equip Chem Trmt Plt	(159,335)	-	-	-	133,349	(25,986)	-	-	-	133,349	107,363
31	380600	WW TD Equip Oth Disp	296,720	-	-	-	201,073	497,793	-	-	-	201,073	698,867
32	380650	WW TD Equip Influent Lift	283,461	-	-	-	139,966	423,426	-	-	-	139,966	563,392
33	382000	WW Outfall Sewer Lines	611,583	-	-	-	14,953	626,536	-	-	-	14,953	641,489
34		**Reclaimed Treatment Plant**											
35	353500	WW Land & Ld Rights Gen	-	-	-	-	-	-	-	-	-	-	-
36	354500	WW Struct & Imp Gen	262,641	-	-	-	82,514	345,155	-	-	-	82,514	427,670
37		**General Plant**											
38	390000	WW Office Furniture & Equi	54,704	-	-	-	12,514	67,219	-	-	-	12,514	79,733
39	390300	WW Computer Hardware and Soft	166	-	-	-	398	564	-	-	-	398	963
40	391000	WW Trans Equipment	206,612	(3,583)	359	(21,639)	-	181,749	(5,417)	542	(32,710)	-	144,164
41	391100	WW Trans Equipment	113,546	-	-	-	65,159	178,705	-	-	-	65,159	243,864
42	392000	WW Stores Equipment	(21,085)	-	-	-	601	(20,484)	-	-	-	601	(19,883)
43	393000	WW Tool Shop & Garage Equi	60,162	-	-	-	11,067	71,229	(703)	70	(4,244)	11,905	78,259
44	394000	WW Laboratory Equipment	72,843	-	-	-	9,838	82,681	-	-	-	9,838	92,518
45	395000	WW Power Operated Equip	91,806	-	-	-	29,119	120,925	-	-	-	29,119	150,044
46	396000	WW Communication Equip	34,044	-	-	-	13,516	47,560	-	-	-	13,516	61,076
47	397000	WW Misc Equipment	16,474	-	-	-	6,593	23,067	-	-	-	6,593	29,661
48		Non-distinguishable	362,955	-	-	-	-	362,955	-	-	-	-	362,955
49													
50		Total	42,253,225	(67,566)	6,763	(408,000)	5,009,848	46,794,271	(326,957)	32,729	(1,974,339)	5,145,022	49,670,726
51													
52		Allocations											
53		State Corporate	789,744	(5,928)	593	(35,795)	168,667	917,281	(4,176)	418	(25,220)	200,961	1,089,263
54													
55		Total Depreciation Reserve	$ 43,042,968	$ (73,494)	$ 7,357	$ (443,795)	$ 5,178,515	$ 47,711,552	$ (331,133)	$ 33,147	$ (1,999,559)	$ 5,345,983	$ 50,759,989

ILLINOIS-AMERICAN WATER COMPANY
Docket No. _____
Depreciation Reserve
Period Reported: June 2005 through June 2009

Exhibit No. 15.00
Pekin
Workpaper Reference: _____

Section 285.2050
Schedule B-6

Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2008	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2009	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2010
1	**Water**	**Intangible Plant**											
2	301000	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	302000	Franchises	-	-	-	-	-	-	-	-	-	-	-
4	339600	Other P/E CPS	9,811	-	-	-	-	9,811	-	-	-	10,513	20,324
5		**Source of Supply Plant**											
6	303200	Land & Ld Rights SS	-	-	-	-	-	-	-	-	-	-	-
7	304100	Struct & Imp SS	903	-	-	-	134	1,037	-	-	-	134	1,171
8	305000	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-
9	306000	Lake, River & Other Intake	-	-	-	-	-	-	-	-	-	-	-
10	307000	Wells & Springs	114,129	-	-	-	4,069	118,198	-	-	-	4,069	122,266
11	308000	Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-
12	309000	Supply Mains	14	-	-	-	54	67	-	-	-	54	121
13		**Pumping Plant**											
14	303300	Land & Ld Rights P	-	-	-	-	-	-	-	-	-	-	-
15	304200	Struct & Imp P	55,871	-	-	-	3,167	59,038	-	-	-	3,167	62,205
16	310000	Power Generation Equip Oth	72,078	-	-	-	18,734	90,812	(6,667)	667	(40,259)	19,160	63,714
17	311200	Pump Equip Electric	466,297	-	-	-	64,155	530,452	-	-	-	64,155	594,607
18	311300	Pump Equip Diesel	31,540	-	-	-	3,936	35,477	-	-	-	3,936	39,413
19	311400	Pump Equip - Hydraulic											
20	311500	Pump Equip Other	1,844	-	-	-	1,995	3,840	-	-	-	1,995	5,835
21		**Water Treatment Plant**											
22	303400	Land & Ld Rights WT	-	-	-	-	-	-	-	-	-	-	-
23	304300	Struct & Imp WT	216,123	(3,013)	302	(18,196)	18,541	213,756	(2,149)	215	(12,976)	21,349	220,196
24	320100	WT Equip Non-Media	524,703	-	-	-	37,855	562,559	-	-	-	37,855	600,414
25	320193	WT Equip Chemical Feed (IN	-	-	-	-	-	-	-	-	-	-	-
26	320200	WT Equip Filter Media	106,163	-	-	-	24,478	130,641	-	-	-	24,478	155,119
27	339300	Other P/E WT	-	-	-	-	-	-	-	-	-	-	-
28		**Transmission and Distribution I**											
29	303500	Land & Ld Rights TD	-	-	-	-	-	-	-	-	-	-	-
30	304400	Struct & Imp TD	-	-	-	-	-	-	-	-	-	-	-
31	330000	Dist Reservoirs & Standpip	249,716	-	-	-	9,473	259,188	-	-	-	9,473	268,661
32	330100	Elevated Tanks & Standpipe	68	-	-	-	29	97	-	-	-	29	126
33	330200	Ground Level Facilities	-	-	-	-	-	-	-	-	-	-	-
34	330300	Below Grade Facilities	-	-	-	-	-	-	-	-	-	-	-
35	331001	TD Mains Not Classified by size	2,976,751	(11,583)	1,159	(69,942)	154,523	3,050,909	(9,679)	969	(58,447)	161,946	3,145,698
36	331100	TD Mains 4in & Less	(596)	-	-	-	629	33	-	-	-	629	662
37	331200	TD Mains 6in to 8in	12,562	-	-	-	10,062	22,624	-	-	-	10,062	32,686
38	331300	TD Mains 10in to 16in	5,196	-	-	-	4,020	9,216	-	-	-	4,020	13,235
39	331400	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-
40	332000	Fire Mains	245	-	-	-	253	498	-	-	-	253	751
41	333000	Services	2,095,385	(4,810)	481	(29,045)	316,959	2,378,971	(4,881)	489	(29,475)	330,882	2,675,985
42	334100	Meters	12,450	-	-	-	-	12,450	-	-	-	-	12,450
43	334110	Meters Bronze Case	556,878	(4,779)	478	(28,855)	163,175	686,897	(3,660)	366	(22,101)	191,299	852,802
44	334120	Meters Plastic Case	(46,538)	-	-	-	-	(46,538)	-	-	-	-	(46,538)
45	334130	Meters Other	-	-	-	-	-	-	-	-	-	-	-
46	334200	Meter Installations	734,989	-	-	-	71,552	806,541	-	-	-	71,552	878,092
47	334300	Meter Vaults	88	-	-	-	342	431	-	-	-	342	773
48	335000	Hydrants	491,133	(917)	92	(5,536)	54,654	539,426	(840)	84	(5,070)	56,444	590,044
49	336000	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-
50	339500	Other P/E TD	-	-	-	-	-	-	-	-	-	-	-

ILLINOIS-AMERICAN WATER COMPANY
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Depreciation Reserve
Period Reported: June 2005 through June 2009

Exhibit No. 15.00
Pekin - Continued
Workpaper Reference: _____

Section 285.2050
Schedule B-6

Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2008	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2009	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2010
1		**General Plant**											
2	303600	Land & Land Rights AG	-	-	-	-	-	-	-	-	-	-	-
3	304500	Struct & Imp AG	-	-	-	-	-	-	-	-	-	-	-
4	304600	Struct & Imp Offices	148,359	-	-	-	8,588	156,947	-	-	-	8,588	165,535
5	304700	Struct & Imp Store,Shop,Gar	41,380	-	-	-	1,417	42,797	-	-	-	1,417	44,214
6	304800	Struct & Imp Misc	-	-	-	-	-	-	-	-	-	-	-
7	339100	Other P/E Intangible	-	-	-	-	-	-	-	-	-	-	-
8	340100	Office Furniture & Equip	8,790	(87)	9	(523)	1,507	9,696	(87)	9	(523)	1,675	10,769
9	340200	Comp & Periph Equip	45,938	(520)	52	(3,139)	4,661	46,991	(347)	35	(2,093)	8,054	52,641
10	340210	Comp & Periph Mainframe	10,628	-	-	-	3,193	13,821	-	-	-	3,193	17,013
11	340300	Computer Software	-	-	-	-	-	-	-	-	-	-	-
12	340320	Comp Software Personal	2,865	-	-	-	-	2,865	-	-	-	-	2,865
13	340400	Data Handling Equipment	-	-	-	-	-	-	-	-	-	-	-
14	340500	Other Office Equipment	13,183	-	-	-	297	13,481	-	-	-	297	13,778
15	341001	Trans Equip Not Classified	-	-	-	-	-	-	-	-	-	-	-
16	341100	Trans Equip Lt Duty Trks	35,759	(389)	39	(2,348)	7,187	40,248	(404)	40	(2,442)	7,901	45,343
17	341200	Trans Equip Hvy Duty Trks	50,865	(194)	19	(1,174)	10,657	60,173	(202)	20	(1,221)	11,079	69,849
18	341300	Trans Equip Autos	29,377	-	-	-	1,177	30,554	-	-	-	1,177	31,731
19	341400	Trans Equip Other	20,089	-	-	-	134	20,223	-	-	-	134	20,357
20	342000	Stores Equipment	6,258	-	-	-	213	6,471	-	-	-	213	6,684
21	343000	Tools,Shop,Garage Equip	150,081	(287)	29	(1,731)	7,024	155,116	(173)	17	(1,046)	7,292	161,205
22	343100	Tools,Shop,Garage Equip Ot	-	-	-	-	-	-	-	-	-	-	-
23	344000	Laboratory Equipment	1,061	-	-	-	257	1,317	-	-	-	257	1,574
24	345000	Power Operated Equipment	8,361	-	-	-	9,878	18,239	-	-	-	9,878	28,118
25	346000	Comm Equip Not Classified	115,343	-	-	-	16,095	131,439	-	-	-	16,095	147,534
26	346100	Comm Equip Non-Telephone	338	-	-	-	80	417	-	-	-	80	497
27	346190	Remote Control & Instrumen	111	-	-	-	1,332	1,443	-	-	-	1,332	2,774
28	346200	Comm Equip Telephone	-	-	-	-	-	-	-	-	-	-	-
29	347000	Misc Equipment	25,008	-	-	-	2,272	27,280	-	-	-	2,272	29,553
30	348000	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-
31	102.1	FAS 109 - AFDUC Debt	-	-	-	-	-	-	-	-	-	-	-
32		Non-distinguishable	-	-	-	-	-	-	-	-	-	-	-
33													
34		Total	9,401,594	(26,578)	2,660	(160,490)	1,038,758	10,255,945	(29,089)	2,912	(175,652)	1,108,730	11,162,846
35													
36		Allocations											
37		Northern Corporate											
38		State Corporate	607,714	(4,561)	457	(27,545)	129,791	705,855	(3,214)	322	(19,407)	154,641	838,197
39													
40		Total Depreciation Reserve	$ 10,009,309	$ (31,139)	$ 3,117	$ (188,035)	$ 1,168,549	$ 10,961,801	$ (32,302)	$ 3,234	$ (195,059)	$ 1,263,371	$ 12,001,043

ILLINOIS-AMERICAN WATER COMPANY
Docket No. _____
Depreciation Reserve
Period Reported: June 2005 through June 2009

Exhibit No. 15.00
Lincoln
Workpaper Reference: _____

Section 285.2050
Schedule B-6

Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2008	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2009	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2010
1	**Water**	**Intangible Plant**											
2	301000	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	302000	Franchises	-	-	-	-	-	-	-	-	-	-	-
4	339600	Other P/E CPS	16,479	-	-	-	-	16,479	-	-	-	5,992	22,471
5		**Source of Supply Plant**											
6	303200	Land & Ld Rights SS	-	-	-	-	-	-	-	-	-	-	-
7	304100	Struct & Imp SS	49,282	-	-	-	4,305	53,587	-	-	-	4,305	57,893
8	305000	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-
9	306000	Lake, River & Other Intake	-	-	-	-	-	-	-	-	-	-	-
10	307000	Wells & Springs	187,336	-	-	-	6,973	194,309	-	-	-	6,973	201,282
11	308000	Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-
12	309000	Supply Mains	22,646	-	-	-	3,175	25,820	-	-	-	3,175	28,995
13		**Pumping Plant**											
14	303300	Land & Ld Rights P	-	-	-	-	-	-	-	-	-	-	-
15	304200	Struct & Imp P	59,549	-	-	-	2,876	62,426	-	-	-	2,876	65,302
16	310000	Power Generation Equip Oth	37,702	-	-	-	13,843	51,545	-	-	-	13,843	65,388
17	311200	Pump Equip Electric	475,890	-	-	-	51,109	526,999	-	-	-	51,109	578,107
18	311300	Pump Equip Diesel	13,911	-	-	-	2,229	16,140	-	-	-	2,229	18,368
19	311400	Pump Equip - Hydraulic	-	-	-	-	-	-	-	-	-	-	-
20	311500	Pump Equip Other	108,774	-	-	-	6,000	114,774	-	-	-	6,000	120,774
21		**Water Treatment Plant**											
22	303400	Land & Ld Rights WT	-	-	-	-	-	-	-	-	-	-	-
23	304300	Struct & Imp WT	1,474,600	(580)	58	(3,502)	79,060	1,549,636	(1,000)	100	(6,038)	80,093	1,622,791
24	320100	WT Equip Non-Media	3,694,404	(15,077)	1,509	(91,044)	132,412	3,722,203	-	-	-	138,530	3,860,734
25	320193	WT Equip Chemical Feed (IN	21,290	-	-	-	10,397	31,686	-	-	-	10,397	42,083
26	320200	WT Equip Filter Media	41,859	-	-	-	33,572	75,431	-	-	-	33,572	109,003
27	339300	Other P/E WT	-	-	-	-	-	-	-	-	-	-	-
28		**Transmission and Distribution I**											
29	303500	Land & Ld Rights TD	-	-	-	-	-	-	-	-	-	-	-
30	304400	Struct & Imp TD	(1,704)	-	-	-	-	(1,704)	-	-	-	-	(1,704)
31	330000	Dist Reservoirs & Standpip	184,163	-	-	-	7,706	191,870	-	-	-	7,706	199,576
32	330100	Elevated Tanks & Standpipe	43	-	-	-	18	61	-	-	-	18	79
33	330200	Ground Level Facilities	-	-	-	-	-	-	-	-	-	-	-
34	330300	Below Grade Facilities	-	-	-	-	-	-	-	-	-	-	-
35	331001	TD Mains Not Classified by size	1,043,116	(5,448)	545	(32,900)	76,253	1,081,566	(4,950)	495	(29,890)	80,706	1,127,927
36	331100	TD Mains 4in & Less	91	-	-	-	106	197	-	-	-	106	303
37	331200	TD Mains 6in to 8in	2,756	-	-	-	3,195	5,951	-	-	-	3,195	9,146
38	331300	TD Mains 10in to 16in	-	-	-	-	-	-	-	-	-	-	-
39	331400	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-
40	332000	Fire Mains	-	-	-	-	-	-	-	-	-	-	-
41	333000	Services	1,192,010	(1,195)	120	(7,217)	108,182	1,291,900	(1,309)	131	(7,904)	111,571	1,394,390
42	334100	Meters	-	-	-	-	-	-	-	-	-	-	-
43	334110	Meters Bronze Case	(69,924)	(1,037)	104	(6,262)	57,362	(19,758)	(1,128)	113	(6,810)	64,321	36,738
44	334120	Meters Plastic Case	-	-	-	-	-	-	-	-	-	-	-
45	334130	Meters Other	(420)	-	-	-	16,371	15,950	-	-	-	16,371	32,321
46	334200	Meter Installations	20,391	-	-	-	7,547	27,938	-	-	-	7,547	35,485
47	334300	Meter Vaults	251	-	-	-	226	477	-	-	-	226	704
48	335000	Hydrants	243,701	(403)	40	(2,433)	23,881	264,786	(299)	30	(1,808)	24,632	287,340
49	336000	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-
50	339500	Other P/E TD	-	-	-	-	-	-	-	-	-	-	-

ILLINOIS-AMERICAN WATER COMPANY
Docket No. _____
Depreciation Reserve
Period Reported: June 2005 through June 2009

Exhibit No. 15.00
Lincoln - Continued
Workpaper Reference: _____

Section 285.2050
Schedule B-6

Witness Responsible: Rich Kerckhove

Line No.	Account	Description	Accumulated Depreciation Balance Dec-2008	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2009	Cost of Removal	Salvage	Retirements	Depreciation Expense	Accumulated Depreciation Balance Dec-2010
1		**General Plant**											
2	303600	Land & Land Rights AG	-	-	-	-	-	-	-	-	-	-	-
3	304500	Struct & Imp AG	33,928	-	-	-	2,107	36,035	-	-	-	2,107	38,142
4	304600	Struct & Imp Offices	228	-	-	-	39	267	-	-	-	39	306
5	304700	Struct & Imp Store,Shop,Gar	-	-	-	-	-	-	-	-	-	-	-
6	304800	Struct & Imp Misc	-	-	-	-	-	-	-	-	-	-	-
7	339100	Other P/E Intangible	-	-	-	-	-	-	-	-	-	-	-
8	340100	Office Furniture & Equip	107,930	-	-	-	7,611	115,541	-	-	-	7,611	123,153
9	340200	Comp & Periph Equip	442,823	-	-	-	1,967	444,790	-	-	-	1,967	446,757
10	340210	Comp & Periph Mainframe	1,478	-	-	-	2,680	4,158	-	-	-	2,680	6,838
11	340300	Computer Software	-	-	-	-	-	-	-	-	-	-	-
12	340320	Comp Software Personal	-	-	-	-	-	-	-	-	-	-	-
13	340400	Data Handling Equipment	-	-	-	-	-	-	-	-	-	-	-
14	340500	Other Office Equipment	636	-	-	-	119	755	-	-	-	119	874
15	341001	Trans Equip Not Classified	-	-	-	-	-	-	-	-	-	-	-
16	341100	Trans Equip Lt Duty Trks	32,775	(389)	39	(2,348)	2,480	32,557	(500)	50	(3,019)	3,210	32,298
17	341200	Trans Equip Hvy Duty Trks	18,146	(194)	19	(1,174)	7,664	24,461	(250)	25	(1,510)	8,095	30,821
18	341300	Trans Equip Autos	-	-	-	-	-	-	-	-	-	-	-
19	341400	Trans Equip Other	-	-	-	-	-	-	-	-	-	-	-
20	342000	Stores Equipment	2,892	-	-	-	44	2,936	-	-	-	44	2,979
21	343000	Tools,Shop,Garage Equip	44,380	-	-	-	2,805	47,185	(76)	8	(461)	2,853	49,509
22	343100	Tools,Shop,Garage Equip Ot	-	-	-	-	-	-	-	-	-	-	-
23	344000	Laboratory Equipment	16,021	-	-	-	816	16,837	-	-	-	816	17,653
24	345000	Power Operated Equipment	94,936	-	-	-	11,072	106,008	-	-	-	11,072	117,080
25	346000	Comm Equip Not Classified	96,893	-	-	-	19,238	116,131	-	-	-	19,238	135,368
26	346100	Comm Equip Non-Telephone	-	-	-	-	-	-	-	-	-	-	-
27	346190	Remote Control & Instrumen	10,146	-	-	-	10,437	20,583	-	-	-	10,437	31,020
28	346200	Comm Equip Telephone	-	-	-	-	-	-	-	-	-	-	-
29	347000	Misc Equipment	1,510	-	-	-	73	1,583	-	-	-	73	1,656
30	348000	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-
31	102.1	FAS 109 - AFDUC Debt	-	-	-	-	-	-	-	-	-	-	-
32		Non-distinguishable	-	-	-	-	-	-	-	-	-	-	-
33													
34		Total	9,722,918	(24,324)	2,435	(146,881)	715,948	10,270,095	(9,512)	952	(57,440)	745,852	10,949,948
35													
36		Allocations											
37		Northern Corporate											
38		State Corporate	247,995	(1,861)	186	(11,240)	52,965	288,044	(1,312)	131	(7,920)	63,106	342,050
39													
40		Total Depreciation Reserve	$ 9,970,913	$ (26,185)	$ 2,621	$ (158,121)	$ 768,912	$ 10,558,140	$ (10,824)	$ 1,083	$ (65,359)	$ 808,958	$ 11,291,998