

ILLINOIS-AMERICAN WATER COMPANY
 Summary of Update Components
 Period Reported: October 2012 through September 2013

Docket No. 11-0767
 Section 285.2010
 IAWC Exhibit 5.01SUPP
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 Witness Responsible: Rich Kerckhove

March 9, 2012
 Total Company
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Line No.	Rate Base Component	Oct 2011 Filing As Adjusted	B-8 Correct Exp Links to C-1	B-10 Correct Cell Links	B-10 Valley View Tank Painting	B-8 Correct Tax Lns to C-1	B-1 Svs Co Audit to Rate Base	B-9 Correct Link to Tax WP	C-2.9 Remove LT Portion of AIP	B-4,5,6 C-12 Retire SSC and Call Ctr Software	B-2.3 Correct Reg Asset Cell Link	Tax Calc WP Tax Depr Calc For BT	B-4,5,6 C-12 Remove CPS From BT Spend	D-1, D-2 Correct Links CWIP-AFUDC	Remove LW Labor Costs	C-5.2 Cumi Def Tax Effect	C-10 Rate Case Exp Correct Other	C-7, C-8 Revised EA Strategy
1	Utility plant in service	\$1,446,072,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(2,086,150)	\$ -	\$ -	(451,087)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Less: Reserve for accumulated depreciation and amortization	524,155,083	-	-	-	-	-	-	-	(2,124,884)	-	-	(17,964)	-	-	-	-	-
4	Net utility plant	921,917,240	-	-	-	-	-	-	-	38,734	-	-	(433,123)	-	-	-	-	-
5	Add:																	
6	Construction Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Utility Plant Acquisition Adjustment - DuPag	117,409	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Cash working capital	2,107,000	(1,306,000)	-	(8,000)	2,772,000	(2,000)	3,000	(13,000)	11,000	-	164,000	3,000	(1,000)	(10,000)	42,000	-	(1,000)
9	Materials and supplies	3,563,769	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Deferred charges	11,035,897	-	(199)	411,544	-	-	-	-	-	-	-	-	-	-	-	-	-
11	FAS 109 Reg. Asset - Net of Liability	1,606,237	-	-	-	-	-	-	-	-	(33,653)	-	-	(2,421)	-	-	451	-
12	ICC Audit of Service Company Costs	352,890	-	-	-	-	649,801	-	-	-	-	-	-	-	-	-	-	-
13	Deduct:																	
14	Customer advances for construction	77,848,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Pension rate base deduction/(Addition)	(10,521,173)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	OPEB rate base deduction	1,959,736	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Contributions in aid of construction	174,651,448	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Accum. depr. on contributed property	(73,396,806)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Budget payment plan	3,651	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Bolingbrook acquisition rate base adjustme	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Deferred federal income tax	51,978,221	-	-	134,758	(57,400)	-	398,441	-	10,947	-	370,870	3,817	(789)	-	-	149	-
22	Deferred state income tax	2,060,933	-	-	26,515	(10,021)	-	16,599	-	2,353	-	142,325	821	(170)	-	-	30	-
23	Investment tax credit - pre 1971	2,014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Original Cost Rate Base	\$ 716,114,347	\$ (1,306,000)	\$ (199)	\$ 242,271	\$ 2,839,421	\$ 647,801	\$ (412,040)	\$ (13,000)	\$ 36,434	\$ (33,653)	\$ (349,195)	\$ (434,761)	\$ (2,462)	\$ (10,000)	\$ 42,000	\$ 272	\$ (1,000)
25	Schedule Reference		B-8	B-10	B-10	B-8	B-1	B-9	C-2.9	B-4,5,6 C-12	B-2.3	Tax Calc WP	B-4,5,6 C-12	D-1, D-2		C-5.2	C-10	MS, C-7, C-8

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Line No.	Rate Base Component	Remove FY14 BT cost from Misc Exp	Adjust Other Revenue	Update - Organizational Restructuring	Update - Service Co Transition Costs	Update - OPEB and Pension	Update - Valley Marina Offload	Update - Municipal Billing Svcs	Update - BT Program Costs	Update - Power Cost Change	Update - Rate Case Expense	Update - Usage Adjust	Update - Capital Structure	Total Adjustments	March 2012 Update As Adjusted
1	Utility plant in service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 949,068	\$ -	\$ -	\$ -	\$ -	\$ (1,588,169)	\$ 1,444,484,154
2	Less: Reserve for accumulated														
3	depreciation and amortization	-	-	-	-	-	21,096	-	37,740	-	-	-	-	(2,084,012)	522,071,071
4	Net utility plant	-	-	-	-	-	(21,096)	-	911,328	-	-	-	-	495,843	922,413,083
5	Add:														
6	Construction Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Utility Plant Acquisition Adjustment - DuPage	-	-	-	-	-	-	-	-	-	-	-	-	-	117,409
8	Cash working capital	(1,000)	1,000	(35,000)	(59,000)	(116,000)	(12,000)	15,000	(8,000)	(12,000)	-	-	(2,000)	1,425,000	3,532,000
9	Materials and supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	3,563,769
10	Deferred charges	-	-	-	-	-	-	-	-	-	-	-	-	411,345	11,447,242
11	FAS 109 Reg. Asset - Net of Liability	-	-	-	-	-	-	-	(20,543)	-	-	-	-	(56,166)	1,550,071
12	ICC Audit of Service Company Costs	-	-	-	-	-	-	-	-	-	-	-	-	649,801	1,002,691
13	Deduct:														
14	Customer advances for construction	-	-	-	-	-	-	-	-	-	-	-	-	-	77,848,070
15	Pension rate base deduction/(Addition)	-	-	-	-	945,884	-	-	-	-	-	-	-	945,884	(9,575,289)
16	OPEB rate base deduction	-	-	-	-	(7,205)	-	-	-	-	-	-	-	(7,205)	1,952,531
17	Contributions in aid of construction	-	-	-	-	-	-	-	-	-	-	-	-	-	174,651,448
18	Accum. depr. on contributed property	-	-	-	-	-	-	-	-	-	-	-	-	-	(73,396,806)
19	Budget payment plan	-	-	-	-	-	-	-	-	-	-	-	-	-	3,651
20	Bolingbrook acquisition rate base adjustme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Deferred federal income tax	-	-	-	-	(263,437)	(3,212)	-	120,518	-	-	-	-	714,662	52,692,883
22	Deferred state income tax	-	-	-	-	(56,653)	(691)	-	5,829	-	-	-	-	126,937	2,187,870
23	Investment tax credit - pre 1971	-	-	-	-	-	-	-	-	-	-	-	-	-	2,014
24	Original Cost Rate Base	\$ (1,000)	\$ 1,000	\$ (35,000)	\$ (59,000)	\$ (734,589)	\$ (29,193)	\$ 15,000	\$ 756,438	\$ (12,000)	\$ -	\$ -	\$ (2,000)	\$ 1,145,545	\$ 717,259,892
25	Schedule Reference			C-2.14		MS, B-9	C-2.15	C-2.16	B-4,5,6 C-12		C-10, C-10.1	C-2.17			

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 Zone 1
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Line No.	Rate Base Component	Oct 2011 Filing As Adjusted	B-8 Correct Exp Links to C-1	B-10 Correct Cell Links	B-10 Valley View Tank Painting	B-8 Correct Tax Links to C-1	B-1 Svs Co Audit to Rate Base	B-9 Correct Link to Tax WP	C-2.9 Remove LT Portion of AIP	B-4,5,6 C-12 Retire SSC and Call Ctr Software	B-2.3 Correct Reg Asset Cell Link	Tax Calc WP Tax Depr Calc For BT	B-4,5,6 C-12 Remove CPS From BT Spend	D-1, D-2 Correct Links CWIP-AFUDC	- Remove LW Labor Costs	C-5.2 Cuml Def Tax Effect	C-10 Rate Case Exp Correct Other	C-7, C-8 Revised EA Strategy
1	Utility plant in service	\$ 977,593,518								\$ (1,599,078)			\$ (345,768)					
2	Less: Reserve for accumulated depreciation and amortization	336,159,307								(1,628,768)			(13,770)					
4	Net utility plant	641,434,211	-	-	-	-	-	-	-	29,690	-	-	(331,998)	-	-	-	-	-
5	Add:																	
6	Construction Work in Progress	-																
7	Utility Plant Acquisition Adjustment - DuPag	-																
8	Cash working capital	(49,000)	12,000		(7,000)	674,000	(2,000)	3,000	(9,000)	7,000		119,000	3,000	(1,000)	(8,000)	26,000		
9	Materials and supplies	3,188,607																
10	Deferred charges	7,961,821		(197)														
11	FAS 109 Reg. Asset - Net of Liability	1,231,213									(25,795)			(1,857)			347	
12	ICC Audit of Service Company Costs	270,498					498,085											
13	Deduct:																	
14	Customer advances for construction	47,656,078																
15	Pension rate base deduction/(Addition)	(8,134,971)																
16	OPEB rate base deduction	1,502,178																
17	Contributions in aid of construction	61,772,833																
18	Accum. depr. on contributed property	(19,218,306)																
19	Budget payment plan	3,651																
20	Bolingbrook acquisition rate base adjustme	-																
21	Deferred federal income tax	34,980,561			90,691	(38,631)		268,146		7,368		249,589	2,569	(531)			100	
22	Deferred state income tax	1,386,976			17,845	(6,744)		11,171		1,584		95,781	553	(114)			20	
23	Investment tax credit - pre 1971	1,544																
24	Original Cost Rate Base	\$ 534,086,806	\$ 12,000	\$ (197)	\$ (115,536)	\$ 719,375	\$ 496,085	\$ (276,317)	\$ (9,000)	\$ 27,738	\$ (25,795)	\$ (226,370)	\$ (332,120)	\$ (2,212)	\$ (8,000)	\$ 26,000	\$ 227	\$ -
25	Schedule Reference		B-8	B-10	B-10	B-8	B-1	B-9	C-2.9	B-4,5,6 C-12	B-2.3	Tax Calc WP	B-4,5,6 C-12	D-1, D-2		C-5.2	C-10	MS, C-7, C-8

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Line No.	Rate Base Component	Remove FY14 BT cost from Misc Exp	Adjust Other Revenue	Update - Organizational Restructuring	Update - Service Co Transition Costs	Update - OPEB and Pension	Update - Valley Marina Offload	Update - Municipal Billing Svcs	Update - BT Program Costs	Update - Power Cost Change	Update - Rate Case Expense	Update - Usage Adjust	Update - Capital Structure	Total Adjustments	March 2012 Update As Adjusted
1	Utility plant in service								\$ 727,482					\$ (1,217,364)	\$ 976,376,154
2	Less: Reserve for accumulated														
3	depreciation and amortization								28,928					(1,613,610)	334,545,697
4	Net utility plant	-	-	-	-	-	-	-	698,554	-	-	-	-	396,246	641,830,457
5	Add:														
6	Construction Work in Progress													-	-
7	Utility Plant Acquisition Adjustment - DuPage													-	-
8	Cash working capital			(23,000)	(43,000)	(87,000)	(2,000)		(6,000)	(7,000)			(1,000)	648,000	599,000
9	Materials and supplies													-	3,188,607
10	Deferred charges													(197)	7,961,624
11	FAS 109 Reg. Asset - Net of Liability								(15,747)					(43,052)	1,188,161
12	ICC Audit of Service Company Costs													498,085	768,583
13	Deduct:														
14	Customer advances for construction													-	47,656,078
15	Pension rate base deduction/(Addition)					731,358								731,358	(7,403,613)
16	OPEB rate base deduction					(5,523)								(5,523)	1,496,655
17	Contributions in aid of construction													-	61,772,833
18	Accum. depr. on contributed property													-	(19,218,306)
19	Budget payment plan													-	3,651
20	Bolingbrook acquisition rate base adjustment													-	-
21	Deferred federal income tax					(177,288)	(2,161)		81,106					480,958	35,461,519
22	Deferred state income tax					(38,127)	(464)		3,922					85,427	1,472,403
23	Investment tax credit - pre 1971													-	1,544
24	Original Cost Rate Base	\$ -	\$ -	\$ (23,000)	\$ (43,000)	\$ (597,420)	\$ 625	\$ -	\$ 591,779	\$ (7,000)	\$ -	\$ -	\$ (1,000)	\$ 206,862	\$ 534,293,668
25	Schedule Reference			C-2.14		MS, B-9	C-2.15	C-2.16	B-4,5,6 C-12	C-2, MS	C-10, C-10.1	C-2.17	-		

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Line No.	Rate Base Component	Oct 2011 Filing As Adjusted	B-8 Correct Exp Links to C-1	B-10 Correct Cell Links	B-10 Valley View Tank Painting	B-8 Correct Tax Links to C-1	B-1 Svs Co Audit to Rate Base	B-9 Correct Link to Tax WP	C-2.9 Remove LT Portion of AIP	B-4,5,6 C-12 Retire SSC and Call Ctr Software	B-2.3 Correct Reg Asset Cell Link	Tax Calc WP Tax Depr Calc For BT	B-4,5,6 C-12 Remove CPS From BT Spend	D-1, D-2 Correct Links CWIP-AFUDC	- Remove LW Labor Costs	C-5.2 Cuml Def Tax Effect	C-10 Rate Case Exp Correct Other	C-7, C-8 Revised EA Strategy
1	Utility plant in service	\$ 241,374,850								\$ (196,522)			\$ (42,494)					
2	Less: Reserve for accumulated depreciation and amortization	90,744,565								(200,171)			(1,692)					
4	Net utility plant	150,630,285	-	-	-	-	-	-	-	3,649	-	-	(40,802)	-	-	-	-	-
5	Add:																	
6	Construction Work in Progress	-																
7	Utility Plant Acquisition Adjustment - DuPag	68,656																
8	Cash working capital	825,000	(729,000)		6,000	1,871,000		1,000	(3,000)	1,000		12,000			(2,000)	1,000		(1,000)
9	Materials and supplies	191,060																
10	Deferred charges	2,530,194			411,544													
11	FAS 109 Reg. Asset - Net of Liability	151,313									(3,170)			(228)				42
12	ICC Audit of Service Company Costs	33,243					61,214											
13	Deduct:																	
14	Customer advances for construction	25,529,931																
15	Pension rate base deduction/(Addition)	(1,681,283)																
16	OPEB rate base deduction	184,614																
17	Contributions in aid of construction	35,480,979																
18	Accum. depr. on contributed property	(16,740,516)																
19	Budget payment plan	-																
20	Bolingbrook acquisition rate base adjustme	-																
21	Deferred federal income tax	8,803,416			22,824	(9,722)		67,483		1,854		62,813	647	(134)				25
22	Deferred state income tax	349,055			4,491	(1,698)		2,811		399		24,106	139	(29)				5
23	Investment tax credit - pre 1971	190																
24	Original Cost Rate Base	\$ 102,503,365	\$ (729,000)	\$ -	\$ 390,229	\$ 1,882,420	\$ 61,214	\$ (69,294)	\$ (3,000)	\$ 2,396	\$ (3,170)	\$ (74,919)	\$ (41,588)	\$ (65)	\$ (2,000)	\$ 1,000	\$ 12	\$ (1,000)
25	Schedule Reference		B-8	B-10	B-10	B-8	B-1	B-9	C-2.9	B-4,5,6 C-12	B-2.3	Tax Calc WP	B-4,5,6 C-12	D-1, D-2		C-5.2	C-10	MS, C-7, C-8

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Line No.	Rate Base Component	Remove FY14 BT cost from Misc Exp	Adjust Other Revenue	Update - Organizational Restructuring	Update - Service Co Transition Costs	Update - OPEB and Pension	Update - Valley Marina Offload	Update - Municipal Billing Svcs	Update - BT Program Costs	Update - Power Cost Change	Update - Rate Case Expense	Update - Usage Adjust	Update - Capital Structure	Total Adjustments	March 2012 Update As Adjusted
1	Utility plant in service								\$ 89,405					\$ (149,611)	\$ 241,225,239
2	Less: Reserve for accumulated														
3	depreciation and amortization								3,555					(198,308)	90,546,257
4	Net utility plant	-	-	-	-	-	-	-	85,850	-	-	-	-	48,697	150,678,982
5	Add:														
6	Construction Work in Progress													-	-
7	Utility Plant Acquisition Adjustment - DuPage													-	68,656
8	Cash working capital	(1,000)	1,000	11,000	(11,000)	(13,000)	1,000		(1,000)				(1,000)	1,143,000	1,968,000
9	Materials and supplies													-	191,060
10	Deferred charges													411,544	2,941,738
11	FAS 109 Reg. Asset - Net of Liability								(1,935)					(5,291)	146,022
12	ICC Audit of Service Company Costs													61,214	94,457
13	Deduct:														
14	Customer advances for construction													-	25,529,931
15	Pension rate base deduction/(Addition)					151,152								151,152	(1,530,131)
16	OPEB rate base deduction					(679)								(679)	183,935
17	Contributions in aid of construction													-	35,480,979
18	Accum. depr. on contributed property													-	(16,740,516)
19	Budget payment plan													-	-
20	Bolingbrook acquisition rate base adjustme													-	-
21	Deferred federal income tax					(44,617)	(544)		20,412					121,041	8,924,457
22	Deferred state income tax					(9,595)	(117)		987					21,499	370,554
23	Investment tax credit - pre 1971													-	190
24	Original Cost Rate Base	\$ (1,000)	\$ 1,000	\$ 11,000	\$ (11,000)	\$ (109,261)	\$ 1,661	\$ -	\$ 61,516	\$ -	\$ -	\$ -	\$ (1,000)	\$ 1,366,151	\$ 103,869,516
25	Schedule Reference			C-2.14		MS, B-9	C-2.15	C-2.16	B-4,5,6 C-12		C-10, C-10.1	C-2.17		-	

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1	Utility plant in service	\$ 163,825,664								\$ (139,551)			\$ (30,175)					
2	Less: Reserve for accumulated depreciation and amortization	70,691,380								(142,142)			(1,202)					
4	Net utility plant	93,134,284	-	-	-	-	-	-	-	2,591	-	-	(28,973)	-	-	-	-	-
5	Add:																	
6	Construction Work in Progress	-																
7	Utility Plant Acquisition Adjustment - DuPag	48,753																
8	Cash working capital	840,000	(418,000)		(7,000)	167,000			(1,000)	1,000		5,000				2,000		
9	Materials and supplies	12,434																
10	Deferred charges	-																
11	FAS 109 Reg. Asset - Net of Liability	107,448									(2,251)			(162)			30	
12	ICC Audit of Service Company Costs	23,606					43,468											
13	Deduct:																	
14	Customer advances for construction	1,816,806																
15	Pension rate base deduction/(Addition)	(136,775)																
16	OPEB rate base deduction	131,095																
17	Contributions in aid of construction	74,108,949																
18	Accum. depr. on contributed property	(36,228,105)																
19	Budget payment plan	-																
20	Bolingbrook acquisition rate base adjustme	-																
21	Deferred federal income tax	5,969,867			15,477	(6,592)		45,762		1,257		42,596	438	(90)			17	
22	Deferred state income tax	236,705			3,045	(1,151)		1,907		270		16,347	94	(20)			4	
23	Investment tax credit - pre 1971	135																
24	Original Cost Rate Base	\$ 48,267,848	\$ (418,000)	\$ -	\$ (25,522)	\$ 174,743	\$ 43,468	\$ (47,669)	\$ (1,000)	\$ 2,064	\$ (2,251)	\$ (53,943)	\$ (29,505)	\$ (52)	\$ -	\$ 2,000	\$ 9	\$ -
25	Schedule Reference		B-8	B-10	B-10	B-8	B-1	B-9	C-2.9	B-4,5,6 C-12	B-2.3	Tax Calc WP	B-4,5,6 C-12	D-1, D-2		C-5.2	C-10	MS, C-7, C-8

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Line No.	Rate Base Component	Remove FY14 BT cost from Misc Exp	Adjust Other Revenue	Update - Organizational Restructuring	Update - Service Co Transition Costs	Update - OPEB and Pension	Update - Valley Marina Offload	Update - Municipal Billing Svcs	Update - BT Program Costs	Update - Power - Cost Change	Update - Rate Case Expense	Update - Usage Adjust	Update - Capital Structure	Total Adjustments	March 2012 Update As Adjusted
1	Utility plant in service								\$ 63,487					\$ (106,239)	\$ 163,719,425
2	Less: Reserve for accumulated														
3	depreciation and amortization						21,096		2,525					(119,723)	70,571,657
4	Net utility plant	-	-	-	-	-	(21,096)	-	60,962	-	-	-	-	13,484	93,147,768
5	Add:														
6	Construction Work in Progress													-	-
7	Utility Plant Acquisition Adjustment - DuPage													-	48,753
8	Cash working capital			(23,000)		(2,000)	(10,000)	15,000						(271,000)	569,000
9	Materials and supplies													-	12,434
10	Deferred charges													-	-
11	FAS 109 Reg. Asset - Net of Liability								(1,374)					(3,757)	103,691
12	ICC Audit of Service Company Costs													43,468	67,074
13	Deduct:														
14	Customer advances for construction													-	1,816,806
15	Pension rate base deduction/(Addition)					12,296								12,296	(124,479)
16	OPEB rate base deduction					(482)								(482)	130,613
17	Contributions in aid of construction													-	74,108,949
18	Accum. depr. on contributed property													-	(36,228,105)
19	Budget payment plan													-	-
20	Bolingbrook acquisition rate base adjustment													-	-
21	Deferred federal income tax					(30,257)	(369)		13,842					82,081	6,051,948
22	Deferred state income tax					(6,507)	(80)		670					14,579	251,284
23	Investment tax credit - pre 1971													-	135
24	Original Cost Rate Base	\$ -	\$ -	\$ (23,000)	\$ -	\$ 22,950	\$ (30,647)	\$ 15,000	\$ 45,076	\$ -	\$ -	\$ -	\$ -	\$ (326,279)	\$ 47,941,569
25	Schedule Reference			C-2.14		MS, B-9	C-2.15	C-2.16	B-4,5,6 C-12		C-10, C-10.1	C-2.17		-	

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Line No.	Rate Base Component	Oct 2011 Filing As Adjusted	B-8 Correct Exp Links to C-1	B-10 Correct Cell Links	B-10 Valley View Tank Painting	B-8 Correct Tax Links to C-1	B-1 Svs Co Audit to Rate Base	B-9 Correct Link to Tax WP	C-2.9 Remove LT Portion of AIP	B-4,5,6 C-12 Retire SSC and Call Ctr Software	B-2.3 Correct Reg Asset Cell Link	Tax Calc WP Tax Depr Calc For BT	B-4,5,6 C-12 Remove CPS From BT Spend	D-1, D-2 Correct Links CWIP-AFUDC	- Remove LW Labor Costs	C-5.2 Cuml Def Tax Effect	C-10 Rate Case Exp Correct Other	C-7, C-8 Revised EA Strategy
1	Utility plant in service	\$ 37,575,112								\$ (107,158)			\$ (23,171)					
2	Less: Reserve for accumulated depreciation and amortization	14,274,340								(109,148)			(923)					
4	Net utility plant	23,300,772	-	-	-	-	-	-	-	1,990	-	-	(22,248)	-	-	-	-	-
5	Add:																	
6	Construction Work in Progress	-																
7	Utility Plant Acquisition Adjustment - DuPag	-																
8	Cash working capital	378,000	(139,000)			15,000		(1,000)	-	1,000		16,000				7,000		
9	Materials and supplies	118,110																
10	Deferred charges	165,544																
11	FAS 109 Reg. Asset - Net of Liability	82,507									(1,729)			(124)			23	
12	ICC Audit of Service Company Costs	18,127					33,378											
13	Deduct:																	
14	Customer advances for construction	1,381,677																
15	Pension rate base deduction/(Addition)	(364,033)																
16	OPEB rate base deduction	100,665																
17	Contributions in aid of construction	2,337,724																
18	Accum. depr. on contributed property	(943,105)																
19	Budget payment plan	-																
20	Bolingbrook acquisition rate base adjustme	-																
21	Deferred federal income tax	1,306,166		3,386	(1,442)			10,012		275		9,320	96	(20)			4	
22	Deferred state income tax	51,790		666	(252)			417		59		3,576	21	(4)			1	
23	Investment tax credit - pre 1971	103																
24	Original Cost Rate Base	\$ 20,192,073	\$ (139,000)	\$ -	\$ (4,052)	\$ 16,694	\$ 33,378	\$ (11,429)	\$ -	\$ 2,656	\$ (1,729)	\$ 3,104	\$ (22,365)	\$ (100)	\$ -	\$ 7,000	\$ 18	\$ -
25	Schedule Reference		B-8	B-10	B-10	B-8	B-1	B-9	C-2.9	B-4,5,6 C-12	B-2.3	Tax Calc WP	B-4,5,6 C-12	D-1, D-2		C-5.2	C-10	MS, C-7, C-8

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Line No.	Rate Base Component	Remove FY14 BT cost from Misc Exp	Adjust Other Revenue	Update - Organizational Restructuring	Update - Service Co Transition Costs	Update - OPEB and Pension	Update - Valley Marina Offload	Update - Municipal Billing Svcs	Update - BT Program Costs	Update - Power Cost Change	Update - Rate Case Expense	Update - Usage Adjust	Update - Capital Structure	Total Adjustments	March 2012 Update As Adjusted
1	Utility plant in service								\$ 48,750					\$ (81,579)	\$ 37,493,533
2	Less: Reserve for accumulated														
3	depreciation and amortization								1,939					(108,132)	14,166,208
4	Net utility plant	-	-	-	-	-	-	-	46,811	-	-	-	-	26,553	23,327,325
5	Add:														
6	Construction Work in Progress													-	-
7	Utility Plant Acquisition Adjustment - DuPage													-	-
8	Cash working capital				(3,000)	(8,000)	(1,000)			(5,000)				(118,000)	260,000
9	Materials and supplies													-	118,110
10	Deferred charges													-	165,544
11	FAS 109 Reg. Asset - Net of Liability								(1,055)					(2,885)	79,622
12	ICC Audit of Service Company Costs													33,378	51,505
13	Deduct:														
14	Customer advances for construction													-	1,381,677
15	Pension rate base deduction/(Addition)					32,728								32,728	(331,305)
16	OPEB rate base deduction					(370)								(370)	100,295
17	Contributions in aid of construction													-	2,337,724
18	Accum. depr. on contributed property													-	(943,105)
19	Budget payment plan													-	-
20	Bolingbrook acquisition rate base adjustment													-	-
21	Deferred federal income tax					(6,621)	(81)		3,029					17,958	1,324,124
22	Deferred state income tax					(1,424)	(18)		147					3,189	54,979
23	Investment tax credit - pre 1971													-	103
24	Original Cost Rate Base	\$ -	\$ -	\$ -	(3,000)	(32,313)	(901)	\$ -	42,580	(5,000)	\$ -	\$ -	\$ -	(114,459)	20,077,614
25	Schedule Reference			C-2.14		MS, B-9	C-2.15	C-2.16	B-4,5,6 C-12		C-10, C-10.1	C-2.17		-	

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Line No.	Rate Base Component	Oct 2011 Filing As Adjusted	B-8 Correct Exp Links to C-1	B-10 Correct Cell Links	B-10 Valley View Tank Painting	B-8 Correct Tax Links to C-1	B-1 Svs Co Audit to Rate Base	B-9 Correct Link to Tax WP	C-2.9 Remove LT Portion of AIP	B-4,5,6 C-12 Retire SSC and Call Ctr Software	B-2.3 Correct Reg Asset Cell Link	Tax Calc WP Tax Depr Calc For BT	B-4,5,6 C-12 Remove CPS From BT Spend	D-1, D-2 Correct Links CWIP-AFUDC	- Remove LW Labor Costs	C-5.2 Cumi Def Tax Effect	C-10 Rate Case Exp Correct Other	C-7, C-8 Revised EA Strategy
1	Utility plant in service	\$ 25,703,179								\$ (43,841)			\$ (9,479)					
2	Less: Reserve for accumulated depreciation and amortization	12,285,491								(44,655)			(377)					
4	Net utility plant	13,417,688	-	-	-	-	-	-	-	814	-	-	(9,102)	-	-	-	-	-
5	Add:																	
6	Construction Work in Progress	-																
7	Utility Plant Acquisition Adjustment - DuPag	-																
8	Cash working capital	113,000	(32,000)			45,000				1,000		12,000				6,000		
9	Materials and supplies	53,558																
10	Deferred charges	378,339		(2)														
11	FAS 109 Reg. Asset - Net of Liability	33,756									(708)			(50)			9	
12	ICC Audit of Service Company Costs	7,416					13,656											
13	Deduct:																	
14	Customer advances for construction	1,463,578																
15	Pension rate base deduction/(Addition)	(204,111)																
16	OPEB rate base deduction	41,184																
17	Contributions in aid of construction	950,964																
18	Accum. depr. on contributed property	(266,773)																
19	Budget payment plan	-																
20	Bolingbrook acquisition rate base adjustme	-																
21	Deferred federal income tax	918,211			2,380	(1,013)		7,038		193		6,552	67	(14)			3	
22	Deferred state income tax	36,407			468	(176)		293		41		2,515	14	(3)			-	
23	Investment tax credit - pre 1971	42																
24	Original Cost Rate Base	\$ 11,064,255	\$ (32,000)	\$ (2)	\$ (2,848)	\$ 46,189	\$ 13,656	\$ (7,331)	\$ -	\$ 1,580	\$ (708)	\$ 2,933	\$ (9,183)	\$ (33)	\$ -	\$ 6,000	\$ 6	\$ -
25	Schedule Reference		B-8	B-10	B-10	B-8	B-1	B-9	C-2.9	B-4,5,6 C-12	B-2.3	Tax Calc WP	B-4,5,6 C-12	D-1, D-2		C-5.2	C-10	MS, C-7, C-8

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Line No.	Rate Base Component	Remove FY14 BT cost from Misc Exp	Adjust Other Revenue	Update - Organizational Restructuring	Update - Service Co Transition Costs	Update - OPEB and Pension	Update - Valley Marina Offload	Update - Municipal Billing Svcs	Update - BT Program Costs	Update - Power Cost Change	Update - Rate Case Expense	Update - Usage Adjust	Update - Capital Structure	Total Adjustments	March 2012 Update As Adjusted
1	Utility plant in service								\$ 19,944					\$ (33,376)	\$ 25,669,803
2	Less: Reserve for accumulated														
3	depreciation and amortization								793					(44,239)	12,241,252
4	Net utility plant	-	-	-	-	-	-	-	19,151	-	-	-	-	10,863	13,428,551
5	Add:														
6	Construction Work in Progress													-	-
7	Utility Plant Acquisition Adjustment - DuPage													-	-
8	Cash working capital				(2,000)	(6,000)			(1,000)					23,000	136,000
9	Materials and supplies													-	53,558
10	Deferred charges													(2)	378,337
11	FAS 109 Reg. Asset - Net of Liability								(432)					(1,181)	32,575
12	ICC Audit of Service Company Costs													13,656	21,072
13	Deduct:														
14	Customer advances for construction													-	1,463,578
15	Pension rate base deduction/(Addition)					18,350								18,350	(185,761)
16	OPEB rate base deduction					(151)								(151)	41,033
17	Contributions in aid of construction													-	950,964
18	Accum. depr. on contributed property													-	(266,773)
19	Budget payment plan													-	-
20	Bolingbrook acquisition rate base adjustment													-	-
21	Deferred federal income tax					(4,654)	(57)		2,129					12,624	930,835
22	Deferred state income tax					(1,000)	(12)		103					2,243	38,650
23	Investment tax credit - pre 1971													-	42
24	Original Cost Rate Base	\$ -	\$ -	\$ -	(2,000)	(18,545)	69	\$ -	15,487	\$ -	\$ -	\$ -	\$ -	13,270	11,077,525
25	Schedule Reference			C-2.14		MS, B-9	C-2.15	C-2.16	B-4,5,6 C-12		C-10, C-10.1	C-2.17		-	

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Line No.	Rate Base Component	Oct 2011 Filing As Adjusted	B-8 Correct Exp Links to C-1	B-10 Correct Cell Links	B-10 Valley View Tank Painting	B-8 Correct Tax Lns to C-1	B-1 Svs Co Audit to Rate Base	B-9 Correct Link to Tax WP	C-2.9 Remove LT Portion of AIP	B-4,5,6 C-12 Retire SSC and Call Ctr Software	B-2.3 Correct Reg Asset Cell Link	Tax Calc WP Tax Depr Calc For BT	B-4,5,6 C-12 Remove CPS From BT Spend	D-1, D-2 Correct Links CWIP-AFUDC	- Remove LW Labor Costs	C-5.2 Cumi Def Tax Effect	C-10 Rate Case Exp Correct Other	C-7, C-8 Revised EA Strategy
1	Utility plant in service	\$ 1,218,968,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,795,600)	\$ -	\$ -	\$ (388,262)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Less: Reserve for accumulated depreciation and amortization	426,903,872	-	-	-	-	-	-	-	(1,828,939)	-	-	(15,462)	-	-	-	-	-
4	Net utility plant	792,064,495	-	-	-	-	-	-	-	33,339	-	-	(372,800)	-	-	-	-	-
5	Add:																	
6	Construction Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Utility Plant Acquisition Adjustment - DuPag	68,656	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Cash working capital	776,000	(717,000)	-	(1,000)	2,545,000	(2,000)	4,000	(12,000)	8,000	-	131,000	3,000	(1,000)	(10,000)	27,000	-	(1,000)
9	Materials and supplies	3,379,667	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Deferred charges	10,492,015	-	(197)	411,544	-	-	-	-	-	-	-	-	-	-	-	-	-
11	FAS 109 Reg. Asset - Net of Liability	1,382,526	-	-	-	-	-	-	-	-	(28,965)	-	-	(2,085)	-	-	389	-
12	ICC Audit of Service Company Costs	303,741	-	-	-	-	559,299	-	-	-	-	-	-	-	-	-	-	-
13	Deduct:																	
14	Customer advances for construction	73,186,009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Pension rate base deduction/(Addition)	(9,816,254)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	OPEB rate base deduction	1,686,792	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Contributions in aid of construction	97,253,812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Accum. depr. on contributed property	(35,958,822)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Budget payment plan	3,651	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Bolingbrook acquisition rate base adjustme	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Deferred federal income tax	43,783,977	-	-	113,515	(48,353)	-	335,629	-	9,222	-	312,402	3,216	(665)	-	-	125	-
22	Deferred state income tax	1,736,031	-	-	22,336	(8,442)	-	13,982	-	1,983	-	119,887	692	(143)	-	-	25	-
23	Investment tax credit - pre 1971	1,734	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Original Cost Rate Base	\$ 636,590,171	\$ (717,000)	\$ (197)	\$ 274,693	\$ 2,601,795	\$ 557,299	\$ (345,611)	\$ (12,000)	\$ 30,134	\$ (28,965)	\$ (301,289)	\$ (373,708)	\$ (2,277)	\$ (10,000)	\$ 27,000	\$ 239	\$ (1,000)
25	Schedule Reference		B-8	B-10	B-10	B-8	B-1	B-9	C-2.9	B-4,5,6 C-12	B-2.3	Tax Calc WP	B-4,5,6 C-12	D-1, D-2		C-5.2	C-10	MS, C-7, C-8

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Line No.	Rate Base Component	Remove FY14 BT cost from Misc Exp	Adjust Other Revenue	Update - Organizational Restructuring	Update - Service Co Transition Costs	Update - OPEB and Pension	Update - Valley Marina Offload	Update - Municipal Billing Svcs	Update - BT Program Costs	Update - Power Cost Change	Update - Rate Case Expense	Update - Usage Adjust	Update - Capital Structure	Total Adjustments	March 2012 Update As Adjusted
1	Utility plant in service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 816,887	\$ -	\$ -	\$ -	\$ -	\$ (1,366,975)	\$ 1,217,601,393
2	Less: Reserve for accumulated														
3	depreciation and amortization	-	-	-	-	-	-	-	32,483	-	-	-	-	(1,811,918)	425,091,954
4	Net utility plant	-	-	-	-	-	-	-	784,404	-	-	-	-	444,943	792,509,438
5	Add:														
6	Construction Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Utility Plant Acquisition Adjustment - DuPage	-	-	-	-	-	-	-	-	-	-	-	-	-	68,656
8	Cash working capital	(1,000)	1,000	(12,000)	(54,000)	(100,000)	(1,000)	-	(7,000)	(7,000)	-	-	(2,000)	1,791,000	2,567,000
9	Materials and supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	3,379,667
10	Deferred charges	-	-	-	-	-	-	-	-	-	-	-	-	411,347	10,903,362
11	FAS 109 Reg. Asset - Net of Liability	-	-	-	-	-	-	-	(17,682)	-	-	-	-	(48,343)	1,334,183
12	ICC Audit of Service Company Costs	-	-	-	-	-	-	-	-	-	-	-	-	559,299	863,040
13	Deduct:														
14	Customer advances for construction	-	-	-	-	-	-	-	-	-	-	-	-	-	73,186,009
15	Pension rate base deduction/(Addition)	-	-	-	-	882,510	-	-	-	-	-	-	-	882,510	(8,933,744)
16	OPEB rate base deduction	-	-	-	-	(6,202)	-	-	-	-	-	-	-	(6,202)	1,680,590
17	Contributions in aid of construction	-	-	-	-	-	-	-	-	-	-	-	-	-	97,253,812
18	Accum. depr. on contributed property	-	-	-	-	-	-	-	-	-	-	-	-	-	(35,958,822)
19	Budget payment plan	-	-	-	-	-	-	-	-	-	-	-	-	-	3,651
20	Bolingbrook acquisition rate base adjustme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Deferred federal income tax	-	-	-	-	(221,905)	(2,705)	-	101,518	-	-	-	-	601,999	44,385,976
22	Deferred state income tax	-	-	-	-	(47,722)	(581)	-	4,909	-	-	-	-	106,926	1,842,957
23	Investment tax credit - pre 1971	-	-	-	-	-	-	-	-	-	-	-	-	-	1,734
24	Original Cost Rate Base	\$ (1,000)	\$ 1,000	\$ (12,000)	\$ (54,000)	\$ (706,681)	\$ 2,286	\$ -	\$ 653,295	\$ (7,000)	\$ -	\$ -	\$ (2,000)	\$ 1,573,013	\$ 638,163,184
25	Schedule Reference			C-2.14		MS, B-9	C-2.15	C-2.16	B-4,5,6 C-12		C-10, C-10.1	C-2.17	-		