

Illinois-American Water Company
Total Company
Adjustments to Operating Income
For the Test Year Ending September 30, 2013

		Sum of schedules for: Zone 1 "ZN", Chicago Metro Water "CW", Chicago Metro Waste Water "CS", Pekin "PK" & Lincoln "LC"							
Line No.	Description	Interest Synchronization (Per Order)	Rate Case Expense (Per Order)	Social/Service Memberships (Staff Ex. 11.0 Sch. 11.2 Corrected)	Management Audit Costs (Per Order)	Call Center Expansion Costs (Per Order)	Chemical Expense (Per Order)	Revenue Adjustment (AG Ex. 1.03) (AG Ex 2.2, C-1)	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Tariff Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,302,388	\$ 2,302,388
2	Miscellaneous Revenue	-	-	-	-	-	-	-	-
3	Total Operating Revenue	-	-	-	-	-	-	2,302,388	2,302,388
4	Uncollectible Accounts Expense	-	-	-	-	-	-	19,570	19,570
5	Labor	-	-	-	-	-	-	-	-
6	Fuel & Power	-	-	-	-	-	-	182,000	182,000
7	Chemicals	-	-	-	-	-	(600,331)	-	(600,331)
8	Waste Disposal	-	-	-	-	-	-	-	-
9	Service Company Fees	-	-	-	-	(3,423)	-	-	(3,423)
10	Group Insurance	-	-	-	-	-	-	-	-
11	Pensions	-	-	-	-	-	-	-	-
12	Regulatory Expense	-	(54,374)	-	-	-	-	-	(54,374)
13	Insurance - other	-	-	-	-	-	-	-	-
14	Customer Accounting	-	-	-	-	-	-	-	-
15	Rents	-	-	-	-	-	-	-	-
16	General Office Expense	-	-	-	-	-	-	-	-
17	Maintenance - other	-	-	-	-	-	-	-	-
18	Miscellaneous	-	-	(51,159)	(65,980)	-	-	-	(117,139)
19	Depreciation & Amortization	-	-	-	-	-	-	-	-
20	Taxes other than Income	-	-	-	-	-	-	-	-
21	Total Operating Expense	-	(54,374)	(51,159)	(65,980)	(3,423)	(600,331)	201,570	(573,697)
22	Before Income Taxes	-	(54,374)	(51,159)	(65,980)	(3,423)	(600,331)	201,570	(573,697)
23	State Income Tax	(16,672)	2,411	2,270	2,926	151	26,622	93,165	110,873
24	Federal Income Tax	(125,752)	18,187	17,112	22,069	1,145	200,798	702,680	836,239
25	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
26	Total Operating Expenses	(142,424)	(33,776)	(31,777)	(40,985)	(2,127)	(372,911)	997,415	373,415
27	NET OPERATING INCOME	\$ 142,424	\$ 33,776	\$ 31,777	\$ 40,985	\$ 2,127	\$ 372,911	\$ 1,304,973	\$ 1,928,973

Illinois-American Water Company
Total Company
Rate Base
For the Test Year Ending September 30, 2013

Line No.	Description	Company Rebuttal Case Pro Forma Adjusted	Approved Adjustments (Appendix A p. 4, Column (i))	Ordered Rate Base (Col. b+c)
(a)	(b)	(c)	(d)	
1	Gross Utility Plant in Service	\$ 1,444,484,154	\$ -	\$ 1,444,484,154
2	Less: Accumulated Depreciation	<u>(522,109,805)</u>	-	<u>(522,109,805)</u>
3	Net Utility Plant in Service	922,374,349	-	922,374,349
4	Construction Work in Progress	\$ -	\$ -	\$ -
5	Utility Plant Acquisition Adj. - DuPage	117,409	-	117,409
6	Additions to Rate Base			
7	Cash Working Capital	3,512,000	(1,180,000)	2,332,000
8	Materials & Supplies	3,563,769	-	3,563,769
9	Deferred Charges - Tank Painting	11,447,243	-	11,447,243
10	FAS 109 Reg. Asset-Net of Liability	1,550,071	-	1,550,071
11	Service Company Audit Costs	1,002,691	(296,911)	705,780
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	Deductions From Rate Base			
16	Customer Advances	(77,848,070)	-	(77,848,070)
17	Pension Asset (Liability)	9,575,289	(9,575,289)	-
18	OPEB Liability	(1,952,531)	-	(1,952,531)
19	Contributions in Aid of Construction	(174,651,449)	-	(174,651,449)
20	Accum. Depr. On CIAC	73,396,805	-	73,396,805
21	Budget Payment Plan	(3,651)	-	(3,651)
22	Deferred Federal Income Taxes	(52,692,881)	(63,133)	(52,756,014)
23	Deferred State Income Taxes	(2,187,870)	-	(2,187,870)
24	Investment Tax Credit - pre 1971	<u>(2,014)</u>	-	<u>(2,014)</u>
25	Rate Base	<u>\$ 717,201,160</u>	<u>\$ (11,115,333)</u>	<u>\$ 706,085,827</u>

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Adjustments to Rate Base
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Sum of schedules for: Zone 1 "ZN", Chicago Metro Water "CW", Chicago Metro Waste Water "CS", Pekin "PK" & Lincoln "LC"									
Line No.	Description	Cash Working Capital (Per Order)	Pension Asset (Staff Ex. 10.0 Sch. 10.1)	Management Audit Costs (Per Order)	FIN 48 ADIT (AG Ex. 2.2)	(Source)	(Source)	(Source)	Total Rate Base Adjustments
	(a)	(b)	(c)	(e)	(f)	(f)	(g)	(h)	(i)
1	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Less: Accumulated Depreciation	-	-	-	-	-	-	-	-
3	Net Utility Plant in Service	-	-	-	-	-	-	-	-
4	Construction Work in Progress	-	-	-	-	-	-	-	-
5	Utility Plant Acquisition Adj. - DuPage	-	-	-	-	-	-	-	-
6	Additions to Rate Base								
7	Cash Working Capital	(1,180,000)	-	-	-	-	-	-	(1,180,000)
8	Materials & Supplies	-	-	-	-	-	-	-	-
9	Deferred Charges - Tank Painting	-	-	-	-	-	-	-	-
10	FAS 109 Reg. Asset-Net of Liability	-	-	-	-	-	-	-	-
11	Service Company Audit Costs	-	-	(296,911)	-	-	-	-	(296,911)
12		-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15	Deductions From Rate Base								
16	Customer Advances	-	-	-	-	-	-	-	-
17	Pension Asset (Liability)	-	(9,575,289)	-	-	-	-	-	(9,575,289)
18	OPEB Liability	-	-	-	-	-	-	-	-
19	Contributions in Aid of Construction	-	-	-	-	-	-	-	-
20	Accum. Depr. On CIAC	-	-	-	-	-	-	-	-
21	Budget Payment Plan	-	-	-	-	-	-	-	-
22	Deferred Federal Income Taxes	-	1,465,867	-	(1,529,000)	-	-	-	(63,133)
23	Deferred State Income Taxes	-	-	-	-	-	-	-	-
24	Investment Tax Credit - pre 1971	-	-	-	-	-	-	-	-
25	Rate Base	\$ (1,180,000)	\$ (8,109,422)	\$ (296,911)	\$ (1,529,000)	\$ -	\$ -	\$ -	\$ (11,115,333)