

Illinois-American Water Company
Jurisdictional Allocation Summary
For the twelve months ended December 31, 2017

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Section 285.1025
Schedule A-5
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Line No.	GL Account	Description	Allocation Factor	Corporate	Zone 1	Chicago Metro - Wastewater	Pekin	Lincoln	Total Company
1	Sewer Revenues								
2	40211000	Domestic WW Service Billed	Factor D	\$0	\$0	\$0	\$0	\$0	\$0
3	40211001	Domestic WW Service Billed Bimonthly	Factor D	0	0	0	0	0	0
4	40211100	Domestic WW Service Billed Surcharge	Factor D	0	0	0	0	0	0
5	40211200	Domestic WW Service Billed DSIC	Factor D	0	0	0	0	0	0
6	40211300	Domestic WW Service Billed CGCR	Factor D	0	0	0	0	0	0
7	40212000	Domestic WW Service Unbilled	Factor D	0	0	0	0	0	0
8	40221000	Commerical WW Service Billed	Factor D	0	0	0	0	0	0
9	40221100	Commerical WW Service Billed Surcharge	Factor D	0	0	0	0	0	0
10	40221200	Commerical WW Service Billed DSIC	Factor D	0	0	0	0	0	0
11	40221300	Commerical WW Service Billed CGCR	Factor D	0	0	0	0	0	0
12	40222000	Commercial WW Service Unbilled	Factor D	0	0	0	0	0	0
13	40231000	Industrial WW Service Billed	Factor D	0	0	0	0	0	0
14	40231100	Industrial WW Service Billed Surcharge	Factor D	0	0	0	0	0	0
15	40231200	Industrial WW Service Billed DSIC	Factor D	0	0	0	0	0	0
16	40231300	Industrial WW Service Billed CGCR	Factor D	0	0	0	0	0	0
17	40232000	Industrial WW Service Unbilled	Factor D	0	0	0	0	0	0
18	40251000	Public Authority WW Service Billed	Factor D	0	0	0	0	0	0
19	40251100	Public Authority WW Service Billed Surcharge	Factor D	0	0	0	0	0	0
20	40251200	Public Authority WW Service Billed DSIC	Factor D	0	0	0	0	0	0
21	40251300	Public Authority WW Service Billed CGCR	Factor D	0	0	0	0	0	0
22	40252000	Public Authority WW Service Unbilled	Factor D	0	0	0	0	0	0
23	40271000	Misc WW Service Billed	Factor D	0	0	0	0	0	0
24	40271200	Misc WW Service DSIC	Factor D	0	0	0	0	0	0
25	40271300	Misc WW Service Billed CGCR	Factor D	0	0	0	0	0	0
26	40272000	Misc WW Service Unbilled	Factor D	0	0	0	0	0	0
27	Sewer Revenues - Total			\$0	\$0	\$0	\$0	\$0	\$0
28									
29	Other Revenues								
30	40300100	Other Revenue - Interco	Factor C	\$0	\$0	\$0	\$0	\$0	\$0
31	40310000	Other Revenue - Guaranteed	Factor C	0	0	0	0	0	0
32	40310100	Other Revenue - Late Payment Charge	Factor C	0	0	0	0	0	0
33	40310200	Other Revenue - Rent	Factor C	0	0	0	0	0	0
34	40310250	Other Revenue - Rent Interco	Factor C	0	0	0	0	0	0
35	40310300	Other Revenue - Collection for Others	Factor C	0	0	0	0	0	0
36	40310400	Other Revenue - NSF Check Charge	Factor C	0	0	0	0	0	0
37	40310500	Other Revenue - Application/Initiation Fee	Factor C	0	0	0	0	0	0
38	40310600	Other Revenue - Usage Data	Factor C	0	0	0	0	0	0
39	40310700	Other Revenue - Reconnection Fee	Factor C	0	0	0	0	0	0
40	40310800	Other Revenue - Frozen Meter	Factor C	0	0	0	0	0	0
41	40311600	Other Revenue - Storage Fees	Factor C	0	0	0	0	0	0
42	40313000	Other Revenue - After Hrs Charge	Factor C	0	0	0	0	0	0
43	40319900	Other Revenue - Misc Service	Factor C	0	0	0	0	0	0
44	40351100	Other Revenue WW - Late Payment Charge	Factor D	0	0	0	0	0	0
45	40359900	Other Revenue WW - Misc Service	Factor D	0	0	0	0	0	0
46	41610000								0
47	41611000								0
48	41612000								0
49	Other Revenues - Total			\$0	\$0	\$0	\$0	\$0	\$0
50									

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Line No.	GL Account	Description	Allocation Factor	Corporate	Zone 1	Chicago Metro - Wastewater	Pekin	Lincoln	Total Company
1	Purchased Water								
2	51010000	Purchased Water	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
3	51010500	PWAC Differential	Factor B	0	0	0	0	0	0
4	51015000	Purchased Water Intercor	Factor B	0	0	0	0	0	0
5	51020000	Diversion Rights	Factor B	0	0	0	0	0	0
6	Purchased Water - Total			\$0	\$0	\$0	\$0	\$0	\$0
7									
8	Fuel & Power								
9	51510000	Purchased Power	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
10	51510011	Purchased Power - Source of Supply	Factor B	0	0	0	0	0	0
11	51510012	Purchased Power - Pumping	Factor B	0	0	0	0	0	0
12	51510013	Purchased Power - Water Treatment	Factor B	0	0	0	0	0	0
13	51510014	Purchased Power - Transmission & Distribution	Factor B	0	0	0	0	0	0
14	51510015	Purchased Power - Customer Accounting	Factor B	0	0	0	0	0	0
15	51510016	Purchased Power - Admin & General	Factor B	0	0	0	0	0	0
16	51510500	Purchased Power Balancing Account	Factor B	0	0	0	0	0	0
17	51520000	Fuel for Power Production	Factor B	0	0	0	0	0	0
18	Fuel & Power - Total			\$0	\$0	\$0	\$0	\$0	\$0
19									
20	Chemicals								
21	51800000	Chemicals	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
22	Chemicals - Total			\$0	\$0	\$0	\$0	\$0	\$0
23									
24	Waste Disposal								
25	51110000	Waste Disposal	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
26	51110500	PSTAC Differential	Factor B	0	0	0	0	0	0
27	51120000	Amort Waste Disposal	Factor B	0	0	0	0	0	0
28	Waste Disposal - Total			\$0	\$0	\$0	\$0	\$0	\$0
29									
30	Salaries and Wages								
31	50100000	Labor Natural Account	Factor A	(\$4,406,252)	\$3,987,658	\$168,319	\$156,422	\$93,853	\$0
32	50100001	Labor Expense Accrual	Factor A	0	0	0	0	0	0
33	50100002	Labor Expense - Intercompany	Factor A	0	0	0	0	0	0
34	50101100	Labor Oper Source of Supply	Factor A	0	0	0	0	0	0
35	50101105	Labor Oper Source of Supply - Super & Eng	Factor A	0	0	0	0	0	0
36	50101200	Labor Oper Pumping	Factor A	0	0	0	0	0	0
37	50101205	Labor Oper Pumping - Super & Eng	Factor A	0	0	0	0	0	0
38	50101210	Labor Oper Pumping - Power Prod	Factor A	0	0	0	0	0	0
39	50101215	Labor Oper Pumping - Pump	Factor A	0	0	0	0	0	0
40	50101300	Labor Oper Water Treatment	Factor A	0	0	0	0	0	0
41	50101305	Labor Oper Water Treatment - Super & Eng	Factor A	0	0	0	0	0	0
42	50101400	Labor Oper Transmission & Distribution	Factor A	0	0	0	0	0	0
43	50101405	Labor Oper Trans & Distr - Super & Eng	Factor A	0	0	0	0	0	0
44	50101410	Labor Oper Trans & Distr - Storage Facility	Factor A	0	0	0	0	0	0
45	50101415	Labor Oper Trans & Distr - Lines	Factor A	0	0	0	0	0	0
46	50101420	Labor Oper Trans & Distr - Meter	Factor A	0	0	0	0	0	0
47	50101425	Labor Oper Trans & Distr - Meter Install	Factor A	0	0	0	0	0	0
48	50101500	Labor Oper Customer Accounting	Factor A	0	0	0	0	0	0
49	50101505	Labor Oper Customer Acctg - Super & Eng	Factor A	0	0	0	0	0	0
50									

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1	Depreciation								
2	68011000	Depreciation Exp - UPIS General	Factor B	(\$3,450,007)	\$2,882,826	\$348,796	\$154,215	\$64,170	\$0
3	68011200	Depreciation Exp - Non-Utility Property	Factor B	0	0	0	0	0	0
4	68011500	Depreciation Exp - Amort Def Depreciation	Factor B	0	0	0	0	0	0
5	68012000	Depreciation Exp - Amort CIAC Tax	Factor B	58	(48)	(6)	(3)	(1)	(0)
6	68012500	Depreciation Exp - Amort CIAC Nontax	Factor B	5,197	(4,342)	(525)	(232)	(97)	(0)
7	68013000	Depreciation Exp - UPAA FAS141	Factor B	0	0	0	0	0	0
8	68013500	Depreciation Exp - Neg UPAA	Factor B	0	0	0	0	0	0
9	Depreciation - Total			(\$3,444,753)	\$2,878,435	\$348,265	\$153,980	\$64,072	\$0
10									
11	Amortization								
12	68251000	Amortization - Ltd Term Plant	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
13	68253000	Amortization - Post In-Service AFUDC	Factor B	0	0	0	0	0	0
14	68254000	Amortization - Reg Asset AFUDC	Factor B	(92,477)	77,274	9,349	4,134	1,720	0
15	68255000	Amortization - UPAA	Factor B	0	0	0	0	0	0
16	68256000	Amortization - Intangible Finite Life	Factor B	0	0	0	0	0	0
17	68257000	Amortization - Property Losses	Factor B	0	0	0	0	0	0
18	68258000	Amortization - Reg Asset	Factor B	(55,202)	46,127	5,581	2,468	1,027	0
19	68259000	Amortization - Other UP	Factor B	0	0	0	0	0	0
20	Amortization - Total			(\$147,679)	\$123,401	\$14,930	\$6,601	\$2,747	\$0
21									
22	Removal Costs, net								
23	68311000	Removal Costs - ARO/Net Neg Salvage	Factor B	(\$155,698)	\$130,102	\$15,741	\$6,960	\$2,896	\$0
24	68312000	Removal Costs - Net Negative Salvage CIAC Tax	Factor B	127	(106)	(13)	(6)	(2)	(0)
25	68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax	Factor B	846	(707)	(86)	(38)	(16)	(0)
26	Removal Costs, net - Total			(\$154,726)	\$129,289	\$15,643	\$6,916	\$2,878	\$0
27									
28	Current federal income tax - operating								
29	69011000	FIT - Current	Factor B	(\$8,576,289)	\$7,166,347	\$867,063	\$383,360	\$159,519	\$0
30	69012000	FIT - Prior Year Adjustment	Factor B	0	0	0	0	0	0
31	Current federal income tax - operating - Total			(\$8,576,289)	\$7,166,347	\$867,063	\$383,360	\$159,519	\$0
32									
33	Current state income tax - operating								
34	69021000	SIT - Current	Factor B	(\$1,372,243)	\$1,146,646	\$138,734	\$61,339	\$25,524	\$0
35	69022000	SIT - Prior Year Adjustment	Factor B	0	0	0	0	0	0
36	Current state income tax - operating - Total			(\$1,372,243)	\$1,146,646	\$138,734	\$61,339	\$25,524	\$0
37									
38	Deferred FIT								
39	69061000	Deferred FIT current	Factor B	(\$606,025)	\$506,395	\$61,269	\$27,089	\$11,272	\$0
40	69062000	Deferred FIT - Prior Year Adjustment	Factor B	0	0	0	0	0	0
41	69062400	Deferred FIT - Prior Year - Unitary Returns	Factor B	0	0	0	0	0	0
42	69063000	Deferred FIT - Reg Asset/Liability	Factor B	0	0	0	0	0	0
43	69063200	Deferred FIT - Reg Liability	Factor B	67,301	(56,237)	(6,804)	(3,008)	(1,252)	(0)
44	69065000	Deferred FIT - Other	Factor B	(4,580,734)	3,827,661	463,112	204,759	85,202	0
45	Deferred FIT - Total			(\$5,119,458)	\$4,277,819	\$517,577	\$228,840	\$95,222	\$0

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1	Interest Income								
2	81810000	Interest Income	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
3	81815000	Interest income-LTD intercompany	Factor B	0	0	0	0	0	0
4	81815100	Interest Income - STD Intercompany	Factor B	0	0	0	0	0	0
5	81816000	Interest Income - LTD debt discount amort	Factor B	0	0	0	0	0	0
6	81817000	AWTR Interest income - LTD debt premium amort	Factor B	0	0	0	0	0	0
7	Interest Income - Total								
8				\$0	\$0	\$0	\$0	\$0	\$0
9	Allowance for funds used during construction								
10	70510000	AFUDC - Equity	Factor B	\$88,017	(\$73,547)	(\$8,899)	(\$3,934)	(\$1,637)	(\$0)
11	Allowance for funds used during construction - Total								
12				\$88,017	(\$73,547)	(\$8,899)	(\$3,934)	(\$1,637)	(\$0)
13	Other miscellaneous income								
14	71511000	M&J Revenues	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
15	71511500	M&J Revenues Intercompany	Factor B	104,034	(86,931)	(10,518)	(4,650)	(1,935)	(0)
16	71511510	M&J Rev WLPP Billing Intercompany	Factor B	0	0	0	0	0	0
17	71521000	M&J Expenses	Factor B	(30,000)	25,068	3,033	1,341	558	0
18	71611000	Misc Nonutility Revenue	Factor B	0	0	0	0	0	0
19	71611100	Misc Nonutility Rev Rents	Factor B	0	0	0	0	0	0
20	71611520	Misc Nonutility Rev Debt Exp Intercompany	Factor B	0	0	0	0	0	0
21	71611530	Misc Nonutility Rev Credit Line Intercompany	Factor B	0	0	0	0	0	0
22	71611540	Misc Nonutility Rev Rent Intercompany	Factor B	0	0	0	0	0	0
23	71611550	Misc Nonutility Rev Credit Line Fee Amortization	Factor B	0	0	0	0	0	0
24	71621000	Misc Nonutility Expense	Factor B	0	0	0	0	0	0
25	71711000	Gains/Losses SERP Inv (Suppl Exec Retirement Plan)	Factor B	0	0	0	0	0	0
26	71712000	Gains/Losses Other Non-Operating	Factor B	(21,600)	18,049	2,184	966	402	0
27	71713000	Gains/Losses Deferred Comp Trust	Factor B	0	0	0	0	0	0
28	72801100	Adv Receipt Non-Services Clearing	Factor B	0	0	0	0	0	0
29	72802000	CIAC Receipt Services Clearing	Factor B	0	0	0	0	0	0
30	72803000	Salvage/Scrap Receipt Clearing	Factor B	0	0	0	0	0	0
31	Other miscellaneous income - Total								
32				\$52,434	(\$43,814)	(\$5,301)	(\$2,344)	(\$975)	(\$0)
33	Miscellaneous amortization								
34	75510000	Amortize UPAA	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
35	75520000	Amortize Preferred Stock Expense	Factor B	0	0	0	0	0	0
36	Miscellaneous amortization - Total								
37				\$0	\$0	\$0	\$0	\$0	\$0
38	Other miscellaneous deductions								
39	75810000	Donations Deductible	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
40	75811000	Donations Deduct Customer Assist	Factor B	0	0	0	0	0	0
41	75815000	Donations Non-deductible	Factor B	0	0	0	0	0	0
42	75820000	Other Income Deductions	Factor B	(45,000)	37,602	4,550	2,012	837	0
43	75840000	Lobbying Expenses	Factor B	0	0	0	0	0	0
44	75841000	Political Contributions	Factor B	0	0	0	0	0	0
45	Other miscellaneous deductions - Total								
46				(\$45,000)	\$37,602	\$4,550	\$2,012	\$837	\$0
47	Current federal income tax - non-operating								
48	69031000	FIT - Other Income & Deductions Current Year	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
49	Current federal income tax - non-operating - Total								
50				\$0	\$0	\$0	\$0	\$0	\$0

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1	Current state income tax - non-operating								
2	69041000	SIT - Other Income & Deductions Current Year	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
3	Current state income tax - non-operating - Total								
4				\$0	\$0	\$0	\$0	\$0	\$0
5	Interest on Long-term debt								
6	81010000	Interest Long Term Debt	Factor B	(\$234,366)	\$195,836	\$23,694	\$10,476	\$4,359	\$0
7	81011000	Interest expense LTD - debt discount Outside	Factor B	0	0	0	0	0	0
8	81015000	Interest Long Term Debt Intercompany	Factor B	(22,149,770)	18,508,348	2,239,342	990,095	411,986	0
9	81016000	Interest expense-LTD debt discount amort inside	Factor B	(20,872)	17,441	2,110	933	388	0
10	81020000	Dividends Declared P/S w/ Mand Redemptn Requiremtns	Factor B	0	0	0	0	0	0
11	81030000	Interest Capital Lease	Factor B	0	0	0	0	0	0
12	81035000	Interest Capital Lease Intercompany	Factor B	0	0	0	0	0	0
13	81050000	Interest LTD Gain/Loss Hedge SWAP	Factor B	0	0	0	0	0	0
14	81050100	Interest LTD Gain/Loss Hedge Debt	Factor B	0	0	0	0	0	0
15	81050400	Loss on Hedge	Factor B	0	0	0	0	0	0
16	81050405	Loss on Hedge Intercompany	Factor B	0	0	0	0	0	0
17	81055200	Interest LTD Gain/Loss Hedge Intercompany	Factor B	0	0	0	0	0	0
18	Interest on Long-term debt - Total								
19				(\$22,405,007)	\$18,721,624	\$2,265,146	\$1,001,504	\$416,733	\$0
20	Interest on short-term debt								
21	81310000	Interest Short Term Debt	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
22	81315000	Interest Short Term Debt Intercompany	Factor B	(615,933)	514,674	62,271	27,532	11,456	0
23	Interest on short-term debt - Total								
24				(\$615,933)	\$514,674	\$62,271	\$27,532	\$11,456	\$0
25	Other interest expense								
26	81500000	Interest Other	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
27	Other interest expense - Total								
28				\$0	\$0	\$0	\$0	\$0	\$0
29	Allowance for borrowed funds during construction								
30	85000000	AFUDC Debt	Factor B	\$16,278	(\$13,602)	(\$1,646)	(\$728)	(\$303)	(\$0)
31	Allowance for borrowed funds during construction - Total								
32				\$16,278	(\$13,602)	(\$1,646)	(\$728)	(\$303)	(\$0)
33	Amortization of debt expense								
34	82010000	Amortize Debt Disc & Exp	Factor B	(\$237,733)	\$198,649	\$24,035	\$10,627	\$4,422	\$0
35	82011000	Amort Debt Exp Outside-Revolving Credit Line	Factor B	0	0	0	0	0	0
36	82015000	Amortize Debt Disc & Exp Intercompany	Factor B	(330,291)	275,991	33,392	14,764	6,143	0
37	82016000	Amortize Debt Exp Inside-Revolving Credit Line	Factor B	0	0	0	0	0	0
38	82020000	Amort P/S Exp w/ Mandatory Redemptn Requiremtns	Factor B	0	0	0	0	0	0
39	Amortization of debt expense - Total								
40				(\$568,024)	\$474,641	\$57,427	\$25,391	\$10,565	\$0
41	Preferred Dividends								
42	86031500	Dividend Declared Preferred Stock Intercompany	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
43	Preferred Dividends - Total								
44				\$0	\$0	\$0	\$0	\$0	\$0
45	Common Stock Dividends								
46	86021000	Dividend Declared Common Stock	Factor B	\$0	\$0	\$0	\$0	\$0	\$0
47	86021500	Dividend Declared Common Stock Intercompany	Factor B	(12,164,930)	10,165,015	1,229,874	543,772	226,268	0
48	Preferred Dividends - Total								
49				(\$12,164,930)	\$10,165,015	\$1,229,874	\$543,772	\$226,268	\$0
50	Grand Total								
				(\$102,185,750)	\$87,867,239	\$7,743,022	\$4,613,793	\$1,961,697	\$0