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Missou Mic Service Commission

05 Exhibit No.: Issues: Partial Disposition Agreement; Revenue Requirement; Rate Base; Rate Case Expense; **USOA** Compliance Outside Services; Paul R. Harrison Witness: Sponsoring Party: MoPSC Staff Type of Exhibit: **Direct Testimony** WR-2018-0170 Case No.:

June 22, 2018

MISSOURI PUBLIC SERVICE COMMISSION

Date Testimony Prepared:

COMMISSION STAFF DIVISION

WATER AND SEWER DEPARTMENT

DIRECT TESTIMONY

OF

PAUL R. HARRISON

LIBERTY UTILITIES (MISSOURI WATER), LLC D/B/A LIBERTY UTILITIES

CASE NO. WR-2018-0170

Jefferson City, Missouri June 2018

Exhibit No. 101 Date 876-18 Reporter File No. WR-2018-0170

1		DIRECT TESTIMONY
2		OF
3		PAUL R. HARRISON
4 5		LIBERTY UTILTIES (MISSOURI WATER), LLC D/B/A LIBERTY UTILITIES
6		CASE NO. WR-2018-0170
7	Q.	Please state your name and business address.
8	А.	Paul R. Harrison, P. O. Box 360, Jefferson City, Missouri 65102.
9	Q.	By whom are you employed and in what capacity?
10	А.	I am a Regulatory Auditor with the Missouri Public Service Commission
11	("PSC" or "(Commission").
12	BACKGRO	UND OF WITNESS
13	Q.	Please describe you education, work background and testimony that you have
14	filed at the C	ommission.
15	А.	Schedule PRH-d1 provides a detailed description of my education and work
16	background,	lists the cases in which I participated and lists the formal and informal case
17	issues that I h	ave completed during my tenure here at the Commission.
18	Q.	Did you make an examination and analysis of the books and records of
19	Liberty Utilit	ies (Missouri Water), LLC ("Liberty Utilities" or "Company") in regard to the
20	issues raised	in this case?
21	А.	Yes, in conjunction with other members of Staff.
22	EXECUTIV	ESUMMARY
23	Q.	What were your primary responsibilities in this case?
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1 Α. As the Lead Auditor in this case, my primary area of responsibility, in 2 conjunction with other Staff members, was to review the Company's revenues, expenses and 3 rate base in order to develop a cost of service and determine Liberty Utilities' revenue requirement. Staff examined information provided by the Company in response to Staff's data 4 5 requests, as well as the Company's general ledger, vendor operating contracts and bids, 6 Company workpapers, Liberty Utilities' current effective tariffs and Liberty Utilities' 7 PSC annual reports. In addition, Staff conducted several meetings with the Company in order to obtain a better understanding of the operations of the Company. 8

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Q. Who were the Staff members assigned to this case to develop Staff's cost of service and what were their issues?

A. Staff witnesses Paul R. Harrison, David Murray, Jim Dittmer,
Stephen Moilanen, Brooke Richter and Debbie Duncan were assigned to this case
to develop the cost of service. The following is a list of the issues each were assigned
to review:

Staff witness Harrison: Payroll, Payroll Benefits, Payroll Taxes, 401k, Medical and
Dental Insurance, Worker's Compensation, Purchased Water, Purchased Power, Chemical
Expense, Rate Case Expense, Injuries and Damages, Current Income Taxes, Deferred Income
Taxes and Accumulated Deferred Income Taxes.

Staff witness Murray: Rate of Return for Staff's Revenue Requirement which
required specific recommendations on Capital Structure, Cost of Debt, and Return on Equity.

Staff Consultant witness Dittmer: Upstream Service Affiliates Adjustment and
 Corporate Allocations.

Staff witness Moilanen: Annual additions and retirements as well as associated
 Plant in Service balances and Depreciation Reserve balances; and, proposed depreciation rates
 to be used by the Company on a going forward basis. Depreciation rates were included in the
 Partial Disposition Agreement of this case and are awaiting approval by the Commission.

Staff witness Richter: Normalized and Annualized Revenues, Miscellaneous
Revenues, Outside Services/Contract Maintenance, Bad Debt Expense, Meter Reading
Expense, Transportation Expense, DNR Fees, and Property Taxes.

8 Staff witness Duncan: Rate Base, Other Rate Base Items, Customer Deposit Expense,
9 Lease Expense, Rent Expense, Contribution in Aid of Construction (CIAC) Offset,
10 Amortization Expense, Insurance Expense and PSC Assessment. These issues are addressed
11 in the Audit Department Memorandum that is attached to this testimony as Schedule PRH-d2.
12 The credentials for all witnesses are attached to this testimony as Appendix I.

13

Q. What topics are addressed in this piece of testimony?

14 A. I am sponsoring Staff's Auditing Memo (Schedule PRH-d2) and I will also 15 provide in my direct testimony Staff's Accounting Schedules Summary (Schedule PRH-d3), 16 which provides an overview of Staff's proposed revenue requirement by the current service 17 areas of Liberty Utilities. I am also sponsoring testimony on test year and update period, and 18 presenting Staff's positions on various issues including: an overview of the 19 Partial Disposition Agreement, rate case expense, NARUC USOA compliance, outside 20 services/contract maintenance and Staff's recommendation for a future rate case. All issues, 21 including those on which testimony is not provided here, are addressed in the Audit Staff's 22 Memorandum that is attached as Schedule PRH-d2.

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OVERVIEW OF THE PARTIAL DISPOSITION AGREEMENT

Q. Did Staff conduct a full investigation of Liberty Utilities in response to the Company's rate increase application?

4 Α. Yes, as part of Staff's investigation, Staff met with the Company, OPC, and the 5 Interveners and provided to all parties the results of its investigation. After negotiations, 6 Staff and Liberty Utilities reached a Partial Disposition Agreement regarding the 7 resolution of certain issues of Liberty Utilities' rate increase request. Because there is no 8 agreement at this time on overall revenue requirement and the other issues mentioned in the 9 Audit Staff Memorandum, all parties have requested an evidentiary hearing on the unresolved 10 issues. Staff's position of these issues is addressed in the Audit Staff Memorandum which 11 is attached as Schedule PRH-d2.

12 Q. Please identify the issues that have not been resolved with the
13 Partial Disposition Agreement for this case.

A. The issues left unresolved between the parties include: (a) revenue
requirement, (b) return on equity, (c) capital structure, (d) rate base, (e) rate case expense,
(f) rate design and rate consolidation, and (g) compliance with § 393.140(4) RSMo,
4 CSR 240-50.030(1) and 4 CSR 204-61.020(1), the use of *The Uniform System of Accounts*.

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TEST YEAR AND UPDATE PERIOD

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Q. What is the test year and update period for this case?

A. Staff used a test year of the twelve months ending June 30, 2017, with an update period through November 30, 2017, to develop its revenue requirement recommendation in this case.

OVERVIEW OF STAFF'S RECOMMENDED REVENUE REQUIREMENT

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What is Staff's proposed revenue requirement in this case?

3 Α. Based upon Staff's examination of Liberty Utilities books and records and 4 discussions with the Company's employees, Staff's recommended revenue requirement 5 calculation for Liberty Utilities through November 30, 2017, using a return on equity (ROE) 6 of 10.00%, is \$810,886 for water and \$179,323 for sewer for the eleven Liberty Utilities water 7 systems and three sewer systems. This revenue requirement amount involves an increase in 8 Liberty Utilities' current water and sewer rates of approximately 91.49% for water 9 and 69.08% for sewer service. The Staff Accounting Schedules for these systems are also 10 being filed with this testimony. All three of Silverleaf water systems have the same water 11 tariff rate, thus the three systems are combined into one Accounting Schedule. Both of 12 Silverleaf sewer systems have the same sewer tariff rate and are also combined into one 13 Accounting Schedule.

14

Q. What caused the water and sewer service rates to increase this much for 15 these systems?

16 A. The primary causes are the length of time since rates were last adjusted and 17 notable investments made in the systems. The Commission's last approved rate increase for 18 Liberty Utilities' KMB properties became effective on February 1, 2011, as a result of 19 Case Nos. WR-2010-0345 and SR-2010-0346. The Commission's last approved 20 rate increase for Liberty Utilities' Silverleaf properties became effective on April 2, 2007, 21 as a result of Case Nos. WR-2006-0425 and SR-2006-0426. Finally, the Commission's 22 last approved rate increase for Liberty Utilities' Noel properties became effective on 23 November 12, 2009, as a result of Case No. WR-2009-0395. Seven to eleven years have passed without these systems having a rate case. Since then, Liberty Utilities has invested 24 Page-5

approximately \$1,952,614 for water and \$621,830 for sewer improvements. The details for
 the amount of the investments for each tariffed system are attached to this testimony as
 Schedule PRH-d4. These system upgrades were needed to align with Department of
 Natural Resource (DNR) standards and to improve quality of service for the
 Liberty Utilities ratepayers.

6 RATE CASE EXPENSE

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Q. What is the issue with rate case expense for this case?

8 A. Utility companies incur various expenses in the preparation and presentation 9 of a rate case before the Commission. Included in these costs are expenses for outside 10 counsel, expert witnesses, and miscellaneous expenses for items such as travel expenses and 11 copying costs. Staff submitted Data Request No. 0016 requesting:

1) a breakdown, by account charged, of the actual costs of the Company's last rate case; 2) detailed rate case expense invoices for current case (i.e., detailed legal fees from outside consultants, detailed invoices from expert witness fees showing number of hours worked and the hourly rates, postage/federal express and costs incurred by the company staff to attend case related activities in Jefferson City); 3) a Company schedule showing expenses booked to account 928 related to the current rate case; and 4) any changes, since the last rate case to policies and procedures employed by the Company to establish and control the parameters for a reasonable level of rate case expense and an explanation of these changes. Please continue to update rate case expense throughout this case as data becomes available.

To date, Staff has received a spreadsheet with six expenditures for legal fees totaling \$1,409. However, Staff has not received invoices or other detailed source documents in order to determine rate case expense for this case. During a meeting with the Company on March 28, 2018, Staff requested invoices and additional documentation for rate case expense for this case, however as of the time Staff filed this testimony, Staff has not received the additional information requested. Once Staff receives that documentation, Staff will update
 rate case expense for this case.

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NARUC USOA COMPLIANCE

Q. Please explain the issue concerning the National Association Regulatory
Utilities Commission (NARUC) Uniform System of Accounts (USOA).

6 A. Liberty Utilities is not maintaining its books and records in accordance with 7 the Commission's adopted version of the National Association Regulatory Utility 8 Commission, (NARUC) Uniform System of Accounts (USOA). The Missouri Public Service 9 Commission (MoPSC) adopted the 1973 version of the water NARUC USOA and 10 the 1976 version of sewer NARUC USOA; however Liberty Utilities has set its books and 11 records up according to the 1996 version of the NARUC USOA. The MoPSC has never 12 adopted the 1996 version. Using the incorrect version of the NARUC USOA causes 13 consistency and accuracy of accounting issues, because the underlying accounting data 14 required under the 1996 version of the USOA is somewhat different from the accounting data 15 required under the 1973 and 1976 USOA version. Staff recommends that Liberty Utility 16 maintain its books and records in accordance with the Commission's adopted version of the 17 National Association Regulatory Utility Commission, (NARUC) Uniform System 18 of Accounts (USOA).

- 19 20

OUTSIDE SERVICES/CONTRACT MAINTENANCE

Q. Are there any other issues that need to be addressed in your testimony?

A. Yes. Liberty Utilities uses outside contractors to perform water/wastewater
operator functions, meter reading, maintenance and operation duties for all of
Liberty Utilities systems except for Noel Water. The Company stated to Staff that routine

Page-7

operation duties are provided by Noel employees; however, it would still use outside operators for any type of non-routine maintenance such as main breaks. Contract maintenance expenses are the most significant cost that Liberty Utilities has for ten of the eleven water and all three sewer systems. Therefore, Staff recommends that Liberty Utilities perform a cost benefit analysis, prior to its next rate case, in order to determine if it would be more cost effective to hire and use in house employees instead of contracting the work out to contractors.

8

STAFF'S RECOMMENDATION FOR A FUTURE RATE CASE

9 Q. Why is Staff recommending the Company file another rate case
10 within 18-24 months of the effective date in this proceeding?

11 A. Since Liberty Utilities was approved to acquire seven additional water systems 12 (Ozark International, Inc.) Case No. WM-2018-0023, in April of this year, accumulating more 13 than 900 additional customers, Staff is recommending the Commission order the Company to file a rate case within 18-24 months after the effective date of rates in this matter. 14 15 This course of action is advisable because corporate allocations are a significant expense in 16 this case and this would also allow Liberty to demonstrate they are now in compliance with § 393.140(4) RSMo, 4 CSR 240-50.030(1) and 4 CSR 204-61.020(1), the use of 17 18 The Uniform System of Accounts.

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Does this conclude your direct testimony?

20 A.

Q.

Yes.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In The Matter of the Application of Rate Increase for Liberty Utilities (Missouri Water), LLC d/b/a Liberty Utilities

Case No. WR-2018-0170

AFFIDAVIT OF PAUL R. HARRISON

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State of Missouri)) ss County of Cole)

COMES NOW Paul R. Harrison and on his oath declares that he is of sound mind and lawful age; that he contributed to the attached *Direct Testimony*; and that the same is true and correct according to his best knowledge and belief. Further the Affiant sayeth not.

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this $|Q_{+}$ day of June, 2018.

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DIANNA L. VAUGHT Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Expires: June 28, 2019 Commission Number: 15207377

Education, Background and Case Participation

Paul R. Harrison

I am a Utility Regulatory Auditor with the Missouri Public Service Commission (MoPSC or Commission). I have performed duties as a Utility Regulatory Auditor within the Auditing Department at the Commission since January 18, 2000. As a result of being assigned lead auditor in a significant number of rate cases, I have been responsible for the supervision of other Auditing Department employees in rate cases and other regulatory proceedings before the Commission.

I graduated from Park College, Kansas City, Missouri, where I earned Bachelor of Science degrees in both Accounting and Management with Magna Cum Laude honors in July 1995. I earned an Associate degree in Missile Technology from the Community College of the Air Force in June 1990. I attended and graduated with honors from; the Senior Non-Commission Officer (NCO) Academy, NCO Academy and Air Force Leadership School while on active duty in the USAF. I attended and received a certificate of completion of an H&R Block income tax training course in July 1996 and begin my own tax practice during that same year.

Prior to coming to work at the Commission, I was the manager for Tool Warehouse Inc. for four and one-half years. As the manager, I trained, supervised; and coordinated the daily activities of personnel assigned to the Tool Warehouse. I was responsible for the daily sales volume, performed break-even sales analysis and maintained corporate budgets. I created and; performed monthly inventory, generated inventory reports and, ordered all merchandise, (\$2.5 million), for the tool warehouse in accordance with Tool Warehouse policy and procedures.

Prior to being the manager of the Tool Warehouse Inc, I was in the United States Air Force (USAF) for twenty-three years. During my career in the USAF, I held many different duty positions with various levels of responsibility. I retired from active duty as the Superintendent of the 321st Strategic Missile Wing Mechanical Flight. In that capacity, I supervised 95 missile maintenance technicians and managed assets valued in excess of \$50 million.

My duties at the Commission include performing audits of the books and records of regulated public utilities under the jurisdiction of the MoPSC, in conjunction with other Commission Staff (Staff) members. In this capacity, I am required to prepare testimony and serve as a Staff expert witness on rate cases concerning the ratemaking philosophy and methodology of issues that I am assigned. As a senior auditor and the lead auditor on a number of formal and informal cases, I have participated in the supervision and instruction of auditors within the Utility Services Department.

I acquired my knowledge of the ratemaking philosophy and methodology of these topics through hands on experience and through on-the-job training working prior rate cases before this Commission. I acquired general knowledge of these topics through review of Staff work papers from prior rate cases brought before this Commission, through review of prior Commission decisions and Company's testimony with regard to these areas. In addition, I have reviewed the Commission's Annual Reports and the Company's Security and Exchange Commission (SEC) Annual Reports, Tariffs, work papers and responses to Staff's data requests addressing these topics in this case.

I have participated in approximately forty formal and forty-five informal rate case proceedings before the Commission. I was assigned as lead auditor on over seventy-five percent of these cases. Additionally, my college coursework included accounting and auditing classes. Since commencing employment with the Commission, I have attended various in house training seminars and National Association of Regulatory Utility Commission (NARUC) training conferences.

The Schedule below lists the formal and informal rate cases along with the issues that I filed testimony and participated in before the Commission.

COMPANY	CASE NO.	TESTIMONY/ISSUES
	SUMMARY OI	F FORMAL CASES
The Empire District Electric Company	ER-2016-0023	August 2016 Surrebuttal Testimony-Pension & OPEBs; Riverton 12 Conversion / Construction Audit.
The Empire District Electric Company	ER-2016-0023	June 2016 Cost of Service Report-Pension & OPEBs; Riverton 12 Conversion / Construction Audit.
The Empire District Electric Company	ER-2014-0351	May 2015Cost of Service Report-Pension & OPEBs;Jurisdictional Allocations; Fuel & Purchased Power;OFF-System Sales Revenue & Expense; EntergyPurchased Power Contract; Fly Ash Offset; SoftwareMaintenance & CWC, Rate Base calculation of FuelCoal, Fuel-Purchased Power; Fuel-Purchased Oil &Fuel-Purchased Gas.Lead Auditor
The Empire District Electric Company	ER-2012-0345	February 2013 Cost of Service Report-Pension & OPEBs; COR & State Flow-Through Income Taxes; Income Tax Current & Deferred Expense; ADIT; and Infrastructure & Tree Trimming Expense. Lead Auditor
Missouri American Water Company	WR-2011-0337 SR-2011-0338	February 2012 Surrebuttal Testimony-Unamortized Balance of the Security AAO; Roark Sewer Plant Operating Expenses and MAWC's Acquisitions.

CASE PROCEEDING/PARTICIPATION PAUL R. HARRISON

Page 3 of 17

COMPANY	CASE NO.	TESTIMONY/ISSUES
		Lead Auditor
Missouri American Water Company	WR-2011-0337 SR-2011-0338	January 2012 Rebuttal Testimony-Pension Tracker Mechanism and Acquisitions of Loma Linda, Aqua Missouri and Roark Water & Sewer. Lead Auditor
Missouri American Water Company	WR-2011-0337 SR-2011-0338	November 2011 Cost of Service Report- Pensions & OPEBS; Amortization of Regulatory Assets; Acquisitions; Plant in Service; Depreciation Reserve, Depreciation Expense, CIAC Amortization; Other Rate Base Items; Net Negative Salvage; Current & Deferred Income Taxes; ADIT; and Accounting Schedules. Lead Auditor
Missouri American Water Company	WR-2011-0336	August 2011 Memorandum Infrastructure System Replacement Surcharge (ISRS)-2011
The Empire District Electric Company	ER-2011-0004	February 2011 Surrebuttal Testimony-Infrastructure Remediation Costs; FAS 123 Accumulated Deferred Income Taxes
The Empire District Electric Company	ER-2011-0004	February 2011 Cost of Service Report-Current & Deferred Income Taxes; ADIT; and Infrastructure & Tree Trimming Expense
KCPL-GMO MPS & L&P Electric	ER-2010-0356	January 2011 Surrebuttal Testimony- Advanced Coal Credits ITC; KC Earnings Tax
		True-Up - Pensions & OPEBS; Current Income & Deferred Taxes
	- 	Litigated- Advanced Coal Credit ITC
Kansas City Power & Light KCPL)	ER-2010-0355	January 2011 Surrebuttal Testimony- Advanced Coal Credits ITC; KC Earnings
		True-Up - Pensions & OPEBS; Current Income & Deferred Taxes
		Litigated- Advanced Coal Credit ITC
Lansas City Power & Light KCPL)	ER-2010-0355	December 2010 Rebuttal Testimony- Regulatory Plan Amortization Impact on Income Taxes

COMPANY	CASE NO.	TESTIMONY/ISSUES
KCPL-GMO MPS & L&P Electric	ER-2010-0356	November 2010 Cost of Service Report- Pensions & OPEBS; Current & Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes
Kansas City Power & Light (KCPL)	ER-2010-0355	November 2010 Cost of Service Report- Pensions & OPEBS; Current & Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes
The Empire District Electric Company	ER-2010-0130	April 2010 Surrebuttal Testimony – Bad Debt Expense; Infrastructure Rule Expense; State Income Tax Flow Through Prior to 1994 – Tax Timing Differences
		Lead Auditor
The Empire District Electric Company	ER-2010-0130	April 2010 Rebuttal Testimony – State Income Tax Flow-Through Prior to 1994 – Tax Timing Differences
		Lead Auditor
The Empire District Electric Company	ER-2010-0130	February 2010 Cost of Service Report- Allocations; Pensions & OPEBS; DSM Program; Amortization Rate Base & Expense; Revenues; Bad Debt; Banking Fees; Infrastructure & Tree Trimming Expense; Employee Benefits; Lease Expense; O&M Expenses New Plant; Carrying Cost New Plant; Current & Deferred Income Taxes.
		Lead Auditor
The Empire District Gas Company	GR-2009-0434	October 2009 Cost of Service Report- Allocations/Rents; Right-of- Way Clearing; AAO-MGP Costs; Franchise Fees; Reconciliation; Current & Deferred Income Taxes.
		Lead Auditor
		April 2009
Kansas City Power & Light (KCPL)	ER-2009-0089	Surrebuttal- Non-Talent Assessment Severance Costs
		True-Up - Pensions & OPEBS; Current & Deferred Income Taxes
KCPL-GMO MPS & L&P Electric	ER-2009-0090	April 2009 Surrebuttal-Cost of Removal-Income Taxes, Regulatory Asset Amortization.
		True-Up - Pensions & OPEBS; Income & Deferred

COMPANY	CASE NO.	TESTIMONY/ISSUES
	I	Taxes
		Lead Auditor
Kansas City Power & Light (KCPL)	ER-2009-0089	March 2009 Cost of Service Report- Pensions & OPEBS; Non- Talent Assessment Severance Costs; Officer Expenses; Meals & Entertainment Expense; Employee Relocation Expense; Lobbying Expense; Lease Expenses; Non- Operating Cost Adjustment; Current & Deferred Income Taxes
KCPL-GMO MPS & L&P Electric	ER-2009-0090	March 2009 Cost of Service Report- Pensions & OPEBS; Miscellaneous Adjustments; SJLP Merger Transition Costs; Employee Relocation Expense; Lease Expenses; Current & Deferred Income Taxes Lead Auditor
KCPL-GMO L&P Steam	HR-2009-0092	March 2009 Cost of Service Report- Pensions & OPEBS; Miscellaneous Adjustments; Current & Deferred Income Taxes Lead Auditor
Missouri American Water Company	WR-2008-0311	October 2008 Surrebuttal- Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR Litigated- Corporate Allocations True-Up - Corporate Allocations; Income & Deferred Taxes Lead Auditor
Missouri American Water Company	WR-2008-0311	August 2008 Cost of Service Report- Case Reconciliation; Corporate Allocations & Expenses; Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR; Current & Deferred Income Taxes Lead Auditor
Laciede Gas Company		Separate Docket Investigation of Affiliated Transactions, Corporate Allocations & Appropriate Time Charges Between Laclede's Regulated & Unregulated Subsidiaries

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri Gas Utility	GR-2008-0060	February 2008 Cost of Service Report- Revenue Requirement Run (EMS) Merger & Acquisition Costs (Start-Up Costs); Corporate Allocations; Current & Deferred Income Taxes
		Lead Auditor
Missouri Gas Energy	GU-2007-0480	July 2008 Rebuttal- AAO Manufactured Gas Plant
		Litigated- Manufactured Gas Plant
		Lead Auditor
Missouri Gas Energy	GU-2007-0480	September 2007 Memorandum – AAO Manufactured Gas Plant
Missouri Ous Energy	90-2007-0480	Lead Auditor
Laclede Gas Company	GR-2007-0208	May 2007 Direct – Affiliated Operations; HVAC & Home Sale Inspection; Injuries & Damages; Insurance; 401 (k) Expenses; Pensions & OPEBS; Non-Qualified Pension Plan Expenses; Current & Deferred Income Taxes
		True-UP – Current & Deferred Income Taxes
		November 2006 Rebuttal- Environmental Response Fund, Manufactured Gas Plant
		Litigated- Manufactured Gas Plant
Missouri Gas Energy	GR-2006-0422	
Missouri Gas Energy	GR-2006-0422	October 2006 Direct– Revenues; Purchased Gas Adjustments; Bad Debt Expense; ECWR AAO Bad Debt: Rent; Pensions & OPEBS; Income Taxes; Franchise Taxes; Manufactured Gas Plant, and Case Reconciliation
		Litigated- Emergency Cold Weather Rule
		True-Up - Revenues; Bad Debt Expense; Pensions
		& OPEBS; Income Taxes
The Empire Electric Company	ER-2006-0315	July 2006

COMPANY	CASE NO.	TESTIMONY/ISSUES
		Rebuttal- Storm Damage Tracker
The Empire Electric Company	ER-2006-0315	June 2006 Direct- Tree Trimming Expense and Construction Over- Run Costs
Missouri Pipeline & Missouri Gas Company LLC	GC-2006-0378	November 2006 Memorandum Plant in Service, Depreciation Reserve, Depreciation Expense, Transactions & Acquisition Costs and Current & Deferred Income Taxes
New Florence Telephone	TC-2006-0184	October 2006 Memorandum Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; and Materials & Supplies
Cass County Telephone	TC-2005-0357	July 2006 Memorandum Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; Plant Held for Future Use and Missouri Universal Service Fund
Cass County Telephone & New Florence Telephone Fraud Investigation Case	TO-2005-0237	May 2006 Memorandum Fraud Investigation case involving Cass County Telephone and New Florence Telephone
Missouri Gas Energy	GR-2004-0209	June 2004 Surrebuttal - Revenues and Bad Debt Expense True-Up - Revenues; Bad Debt Expense; Current & Deferred Income Taxes
Missouri Gas Energy	GR-2004-0209	May 2004 Rebuttal - Revenues; Bad Debt Expense; and Manufactured Gas Plant Litigated- Manufactured Gas Plant
Missouri Gas Energy	GR-2004-0209	April 2004 Direct – Revenues; Purchased Gas Adjustments; Bad Debt Expense; Medical Expense; Rents; Incentive Compensation and Current & Deferred Income Taxes
Union Electric Company I/b/a AmerenUE (Gas)	GR-2003-0517	October 2003 Direct – Corporate Allocations; UEC Missouri Gas Allocations; CILCORP Allocations; Rent Expense; Maintenance of General Plant Expense; Lease Agreements; and Employee Relocation Expense

COMPANY	CASE NO.	TESTIMONY/ISSUES
Union Electric Company d/b/a AmerenUE (Electric)	EC-2002-1	June 2002 Surrebuttal - Coal Inventory; Venice Power Plant Fire; Tree Trimming Expense; and Automated Meter Reading Service
Laclede Gas Company	GR-2002-356	June 2002 Direct - Payroll; Payroll Taxes; 401k Pension Plan; Health Care Expenses; Pension Plan Trustee Fees; Incentive Compensation and Clearing Account: True- Up – Payroll; Payroll Taxes; and Clearing Accounts
Union Electric Company d/b/a AmerenUE (2 nd period, 3 rd EARP) (Electric)	EC-2002-1025	April 2002 Direct - Revenue Requirement Run; Plant in Service; Depreciation Reserve; Other Rate Base items; Venice Power Plant Fire expenditures; Tree Trimming Expense; and Coal Inventory
2 nd Complaint Case, Union Electric Company d/b/a AmerenUE (Electric) New Test Year ordered by The Commission.	EC-2002-1	March 2002 Direct - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Venice Power Plant Fire Expenditures; Tree- Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Regulatory Advisor's Consulting Fees; and Property Taxes Deposition – April 11, 2002
1 st Complaint Case, Union Electric Company d/b/a AmerenUE (Electric)	EC-2002-1	July 2001 Direct - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Power Plant Maintenance Expense; Tree- Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Computer Software Expense; Regulatory Advisor's Consulting Fees; Board of Directors Advisor's Fees and Property Taxes.
Union Electric Company d/b/a AmerenUE (2 nd period, 2 nd EARP) (Electric)	EC-2001-431	Deposition – November 27 2001 February 2001 Coal Inventory

COMPANY	CASE NO.	TESTIMONY/ISSUES
Union Electric Company d/b/a Ameren UE (Gas)	GR-2000-512	August 2000Direct - Cash Working Capital; Advertising Expense;Missouri PSC Assessment; Dues and Donations;Automated Meter Reading Expenses; ComputerSystem Software Expenses (CSS); Computer SystemSoftware Expenses (Y2K); Computer System SoftwareExpenses (EMPRV); Generation Strategy ProjectExpenses; Regulatory Advisor's Consulting fees andBoard of Directors Advisor's fees.
	SUMMARY OF	INFORMAL CASES
Ridge Creek Water	WR-2017-0042	April – 2017 Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes.
		Lead Auditor
Raccoon Creek Sewer	SR-2016-0202	May- 2017 Memorandum Cost of Service; Corporate Allocations Corporate Payroll & Benefits; Outside Services; Revenues & Expenses; Net Rate Base; Rents; Current Income Taxes.
Rogue Creek Water & Sewer	WO-2016-0139	April - 2017 Investigatory Docket concerning the conduct of the court-appointed receiver for MPB & PCB Sewer
MPB & PCB Receiver Investigation	WO-2016-0139	March - 2017 Investigatory Docket concerning the conduct of the court-appointed receiver for MPB & PCB Sewer
Hillcrest Water & Sewer	WR-2016-0064 SR-2016-0065	May-2016 Rebuttal Testimony—Corporate Payroll & Benefits; Corporate Allocations; Audit Costs & Tax Preparation Fees
		Lead Auditor Litigated
Hillcrest Water & Sewer	WR-2016-0064 SR-2016-0065	April-2016 Direct Testimony— Corporate Payroll & Benefits; Corporate Allocations; Audit Costs & Tax Preparation Fees
		Lead Auditor
		Litigated

COMPANY	CASE NO.	TESTIMONY/ISSUES
Hillcrest Water & Sewer	WR-2016-0064 SR-2016-0065	March-2016 Memorandum Cost of Service; Corporate Allocations; Corporate Payroll & Benefits; Outside Services; Revenues & Expenses; Net Rate Base; Rents; Current Income Taxes . Lead Auditor
Missouri American Water Company Acquisition of Hickory Hills Water & Sewer	WA-2016-0019	November 2015 Memorandum - Hickory Hills Acquisition by MAWC, Development of Rate Base; Revenues & Expenses; Determination of Regulatory Asset in order for Receiver to recover Court Ordered Receiver Fees.
-	1 	Lead Auditor
Raytown Water Company	WR-2015-0246	November 2015 Memorandum Cost of Service; Incentive Compensation; Affiliated Transactions; Tank Painting & Maintenance; City Permit Fees; EIERA Insurance Costs; Outside Services; Transportation & Communication Expense; Board of Directors Fees; City ROW-City of Raytown Permit/Degradation Fees; CIAC; Meter Change-out Program; PSC Assessment-Rate Case Expense; Uniform Expense; Tower Tenant Revenues; Purchased Water; Rent; Current & Deferred Income Taxes .
		Lead Auditor
Ridge Creek Water Company	WA-2015-0182	October 2015 Memorandum – Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues Lead Auditor
Smithview/Kuhle H20 Water	W/A-2015-0000	September 2015 Memorandum – Review of Financial Ability to operate the system and or sale of the Assets
		Lead Auditor
Empire District Electric Company	EO-2015-0172	March 2015 Memorandum – Sale of 35-Miles of 161kV Transmission Line to Westar Energy
		Lead Auditor

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri American Water Company Acquisition of Anna Meadows	WA-2015-0019	January 2015 Memorandum - Anna Meadows Acquisition & Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues
		Lead Auditor
Hickory Hills Water & Sewer Receivership Case	WR-2014-0167 SR-2014-0166	November 2014 Memorandum - Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes. Lead Auditor
Missouri American Water Company Acquisition of Benton County Sewer District No. 1	SA-2015-0065	April 2016 Memorandum – Benton County Acquisition & Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues. Lead Auditor
	SR-2014-0067 SR-2014-0068	September 2014 Memorandum Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes
MPB & PBC Sewer Systems Receivership Case	SO-2014-0052	September 2013 Memorandum Interim Rates – Special Surcharge; Cost of Service in order to determine if rates are sufficient to cover expenses or if this utility needs an emergency infusion of cash to provide safe and adequate service for the ratepayers.
		Lead Auditor
Roy-L Water & Sewer Utilities	WR-2013-0543 SR-2013-0544	June 2014 Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes.
		Lead Auditor

COMPANY	CASE NO.	TESTIMONY/ISSUES
Rogue Creek Utilities, Inc. Receivership Case	WR-2013-0436 SR-2013-0435	February 2014 Memorandum - Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes.
		May 2013 Memorandum Interim Rates – Special Surcharge; Cost of Service in order to determine if rates are sufficient to cover expenses or if this utility needs an emergency infusion of cash to provide safe and adequate service for the ratepayers.
		Lead Auditor
Missouri American Water Company & Tri-State Water Acquisition Case	WO-2013-0517	September 2013 Memorandum – Determination of net rate base to include Plant in Service; Depreciation Reserve; Other Rate Base Items including CIAC and Revenues & Expenses
		Lead Auditor
Summit Natural Gas of Missouri, Inc.	GA-2013-0404	April 2013 Memorandum Summit Natural Gas of Missouri, Inc. Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Revenues; Expenses & Revenues.
		Lead Auditor
Raytown Water Company	WR-2012-0405	July 2012 Memorandum Cost of Service; Payroll & Benefits; Incentive Compensation; Plant-In-Service, Depreciation Reserve & Other Rate Base Items: Affiliated Transactions; Tank Painting; City Permit Fees; EIERA Insurance Costs; PSC Assessment & Rate Case Expense; Outside Services; Transportation & Communication
		Expense; Dues & Donations, Lobbying Expense; Advertising Expense; Board of Directors Fees; DNR Fees; Education Expense; Software & IT Expenses; Office Expense & Lease Equipment; Franchise Taxes; Current & Deferred Income Taxes.
		Lead Auditor

COMPANY	CASE NO.	TESTIMONY/ISSUES
Summit Natural Gas of Missouri, Inc.	GA-2010-0012	June 2012 Memorandum Summit Natural Gas of Missouri, Inc. Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues.
		Lead Auditor
Rogue Creek Water & Sewer	WR-2012-0000	April 2012 Earnings Investigation - To Determine if the Utility was Earning Sufficient Revenues to Recover its Cost of
	SR-2012-0000	Providing Service To Ratepayers.
Missouri American Water Company & Saddlebrooke Acquistion	WA-2012-0066	April 2012 Memorandum Saddlebrooke Acquisition & Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues.
		Lead Auditor
Missouri American Water Company & Roark Water	WO-2011-0213	March 2011 Memorandum Determination of net rate base to include Plant in Service; Depreciation Reserve; Other
Acquisition Case	SO-2011-0214	Rate Base Items including CIAC and Revenues & Expenses
		Lead Auditor
Tri-State Water Company	WR-2011-0037	March 2011 Memorandum Cost of Service; Rate Case Expense; Medical; Insurance; Communications Expense; Transportation Expense; Office Expense: Miscellaneous maintenance expenses; Rate Base and Current & Deferred Income Taxes
		Lead Auditor
Raytown Water Company	WR-2010-0304	February 2011 Memorandum Cost of Service; Affiliated Transactions; Tank Painting; Hydrant Maintenance; City Permit Fees; EIERA Insurance Costs; I&D & Workers Comp; CIAC; Board of Directors Fees; DNR Fees; Education Expense; Software & IT Expenses; Office Expense & Lease Equipment; Franchise Taxes; Current & Deferred Income Taxes.
		Lead Auditor

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COMPANY	CASE NO.	TESTIMONY/ISSUES
Noel Water Company	WR-2009-0395	August 2009 Memorandum Cost of Service; All Revenues & Expenses related to Noel Water Company; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor
Tri-State Water Company	WR-2009-0058	May 2008 Memorandum Cost of Service; Payroll; rent expense; miscellaneous maintenance expenses; Rate Base and Current & Deferred Income Taxes. Lead Auditor
Big Island Water & Sewer	WA-2006-0480 SA-2006-0482	January 2007 Direct - Certificate of Necessitate Application Case: Cost of Service; All Revenues & Expenses related to Big Island Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor
Aqua Missouri Water and Sewer	QS-2005-0008 QW-2005-009 QS-2005-0010 QW-2005-0011	October 2006 Memorandum Cost of Service - All Revenues & Expenses related to Aqua MO Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor
Lake Region Water and Sewer Certificate Case	WA-2005-0463	October 2006 Memorandum Certificate of Necessitate Application Case Lead Auditor
Tri-State Utility Inc.	WA-2006-0241	May 2006 Memorandum Certificate of Necessitate Application Case Lead Auditor

COMPANY	CASE NO.	TESTIMONY/ISSUES
Osage Water Company		February 2005
Environmental Utilities Missouri American Water	WO-2005-0086	Memorandum Rate Base; Cost of Service; Income Statement Items; Pre-Post Sale of OWC, Sale of EU Assets to MAWC
North Suburban Water & Sewer	WF-2005-0164	December 2004 Memorandum Sale of All Stocks of Lake Region Water & Sewer to North Suburban Water & Sewer, Value of Rate Base Assets, Acquisition Premium Lead Auditor
Mill Creek Sewer	SR-2005-0116	December 2004 Memorandum Cost of Service; All Revenues & Expenses related to Mill Creek Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor
Roark Water and Sewer	WR-2005-0153 SR-2005-0154	September 2004 Memorandum Cost of Service; All Revenues & Expenses related to Roark Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor
Osage Water Company	WT-2003-0583 SR-2003-0584	December 2003 Memorandum Cost of Service; All Revenues & Expenses related to Osage Water; Plant in Service; Depreciation Reserve & other Rate Base Items

SUMMARY OF NON-CASE RELATED AUDITS

March 2013 – Hickory Hills Water and Sewer's investigation concerning value of assets and cost of service in order to determine the possibility of annexing this small utility with the city of California Missouri.

March 2012 – Assisted and trained several small utility companies (RDE Utilities, Rogue Creek Utilities and Smithview H2O Water) in the appropriate manner in which the Commission's Annual Report should be completed and filed.

COMPANY	CASE NO.	TESTIMONY/ISSUES
January 2006 – Environ	mental Utilities and Osage	Water Company Audit concerning provision
of service to Eagle Wood	s Subdivision and disconne	ct notice
November 2004 - Interna	al Audit of Public Service (Commission (PSC) Fixed Assets, physical
		sommeeren (r 50) i mee rissels, prijsten



AUDITING DEPARTMENT



REVIEW AND AUDIT OF

LIBERTY UTILITIES (MISSOURI WATER), LCC (WATER) D/B/A LIBERTY UTILITIES

CASE NO. WR-2018-0170

JUNE 22, 2018

Auditing Department Review and Audit of Liberty Utilities Water And Sewer

On December 15, 2017, Liberty Utilities filed an informal rate increase request with the Missouri Public Service Commission ("Commission"). The Company's request seeks an annual rate increase of \$995,844 in its water revenues and an annual increase of \$196,617 in its sewer revenues. The Commission's last approved rate increase for Liberty Utilities' KMB properties became effective on February 1, 2011, as a result of Case Nos. WR-2010-0345 and SR-2010-0346. The Commission's last approved rate increase for Liberty Utilities' Silverleaf properties became effective on April 2, 2007, as a result of Case Nos. WR-2006-0425 and SR-2006-0426. The Commission's last approved rate increase for Liberty Utilities' Noel properties became effective on November 12, 2009, as a result of Case No. WR-2009-0395.

Liberty Utilities currently serves 1,954 water customers and 416 sewer customers, located within its 14 certificated service areas with 11 different sets of tariff rates. However, because Liberty Utilities provided significantly different responses concerning the number of customers it serves in response to DR0007 and DR0052, these customer numbers are subject to revision. Liberty Utilities consists of eleven water systems and three sewer systems. Liberty Utilities' KMB water systems include seven of these systems: Cedar Hills, Crestview, High Ridge Manor, Hillshine Community, Lakeview Hills, Town of Scotsdale, and Warren Woods. Each of these systems has its own tariff rates for its water service. Liberty Utilities' KMB sewer system includes Cape Rock Village which has its own sewer tariff rates. Liberty Utilities' Silverleaf water systems include Holiday Hills, Ozark Mountain, and Timber Creek. All three of Silverleaf water systems have the same water tariff rate. Liberty Utilities' Silverleaf sewer systems include Ozark Mountain and Timber Creek. Both of these sewer systems are under one sewer tariff rate. And finally, Noel Water has its own tariff rates for water services it provides to its customers. As a result, there are nine water tariffs and two sewer tariffs. For the purposes of this rate case, Staff conducted its audit based upon the tariffed operations. Most of the Liberty Utilities water and sewer tariffs specify a monthly minimum base rate and a usage charge per 1,000 gallons of usage for each additional 1,000 gallons of usage thereafter. In addition, some of Liberty Utilities' customers' water and sewer rates are unmetered and are charged a flat monthly rate.

Based upon Staff's examination of Liberty Utilities' books and records, along with discussions with the Company's employees, Staff's recommended revenue requirement calculation for Liberty Utilities, using a return on equity (ROE) of 10.00%, (discussed in more detail below), is \$810,886 water and \$179,323 for sewer. Attached with this Memorandum is Audit Staff's Summary Accounting Schedules PRH-d2. In addition, all relevant workpapers related to Audit Staff's review and audit of Liberty Utilities' financial operations were provided to all parties to this case.

TEST YEAR AND UPDATE PERIOD

Staff used a test year period in this case consisting of the 12-months ending June 30, 2017, with an update period for known and measurable changes through November 30, 2017, in order to develop its revenue requirement recommendation in this case. Staff's annualized revenues and expenses amounts are based on data provided by Liberty Utilities during the course of Staff's audit and updated this data through November 30, 2017.

From reviewing Liberty Utilities workpapers, it appears that the Company used the same time period for the test year as Staff, however, instead of making adjustments for known and measurable changes up through November 30, 2017, the Company updated their cost of service by recording all of their revenues and expenses for their case as of the 12-months ended November 30, 2017 unadjusted. It appears as if the Company just moved the test year from 12-months ended June 30, 2017 to 12-months ended November 30, 2017. Staff did not accept this approach and instead used its standard practice of adjusting test year amounts in order to develop its recommended revenue requirements in this case.

Staff Witness: Paul R. Harrison

RATE OF RETURN AND CAPITAL STRUCTURE

The Commission's Financial Analysis Unit provided the Audit Staff with a rate of return recommendation. The recommendation is a capital structure that consists of 42.83% common equity and 57.17% long term-debt, and a recommended allowed return on equity (ROE) of 10% with a cost of debt of 4.65%. This results in an after-tax rate of return (ROR) of 6.94%. *Staff Witness: David Murray*

INVESTIGATION RESULTS

The Audit Staff has concluded its audit investigation of the Liberty Utilities' books and records for purposes of determining the need for a rate increase. Based upon Staff's audit of the Company's books and records for the test year and update period, Staff is recommending a revenue increase for all of these operating systems.

To establish a cost of service, Staff developed eleven individual Accounting Schedules corresponding to each water or sewer tariff, and then combined the schedules into a Total Water Schedule, a Total Sewer Schedule, and Total Company Accounting Schedule. Rate base and expense levels for Liberty Utilities' systems are presented in Staff's workpapers and accounting schedule attached to this Memorandum.

Liberty Utilities is not maintaining its books and records in accordance with the Commission's adopted version of the National Association Regulatory Utility Commission, (NARUC) Uniform System of Accounts (USOA). The Missouri Public Service Commission (MoPSC) adopted the 1973 version of the water NARUC USOA and the 1976 version of sewer NARUC USOA; however Liberty Utilities has set its books and records up according to the 1996 version of the NARUC USOA. The MoPSC has never adopted the 1996 version. Using the incorrect version of the NARUC USOA causes consistency and accuracy of accounting issues, because the underlying accounting data required under the 1996 version of the USOA is somewhat different from the accounting data required under the 1973 and 1976 USOA version. In the recommendation section below, Staff recommends that Liberty Utilities maintain its books and records in accordance with the Commission's adopted version of the National Association Regulatory Utility Commission, (NARUC) Uniform System of Accounts (USOA).

Staff Witness: Paul R. Harrison

Liberty Utilities did not keep the seven KMB water operating systems books and records separate for each system. Liberty Utilities acquired the KMB properties during calendar year 2010 and consolidated all of the rate base and expenses for the KMB water properties into one entity. It appears that the Company kept the rates that they charged the customers separate per its tariff. In the KMB Water utilities' last rate case, Staff developed rates for seven different properties based on the amount of rate base, current revenues and expenses produced by each operating system. Therefore, the Company should have kept the books and records separate for each one of these systems in order to determine the cost of service revenue requirement for this case. To develop the revenue requirement for each of these systems, it was necessary for Staff to develop an allocation process to separate these seven systems' rate base and expenses back to a stand-alone basis. Staff separated these systems by developing an allocation factor based on a three factor method, total rate base, total cost of service and customer numbers that all parties agreed upon in the last KMB rate case, WR-2010-0345. Once these allocation factors were developed they were applied to the total KMB water rate base and expense for each account to separate these system's rate base and expense back to a stand-alone basis.

Staff Witness: Paul R. Harrison

Upstream Service Affiliates Adjustment

Missouri water and sewer divisions owned by Liberty Utilities received corporate ownership and administrative services during the test year from the following upstream service affiliates:

- Algonquin Power & Utilities ("APUC")
- Liberty Utilities (Canada) Corp ("LUC")
- Liberty Algonquin Business Services ("LABS")
- Liberty Utilities Service Corp ("LUSC")
- LABS operating out of Joplin/Empire ("ELABS")

Liberty Utilities – Midstates Gas operations filed a Missouri retail general base rate case in September 2017. Staff attempted to analyze expenses from the upstream service affiliates noted above that also serve Missouri Midstates Gas operations. Staff presented the results of its Midstates Gas affiliates' audit and recommendations in its Staff Report filed in the Midstates Gas case on March 2, 2018 (Case No. GR-2018-0013). Staff is utilizing relationships, or ratios, from its Midstates Gas audit to develop its Missouri water and sewer divisions affiliates adjustments. More specifically, for each of the noted upstream service affiliates Staff undertook the following calculations to derive each Missouri water and sewer division's affiliate adjustment:

MidStates Gas Service Affiliate's Test Year Actual Expense Staff's MidStates Gas Test Year Upstream Service Affiliate Adjustment Calculated Percentage: Affiliate Gas Adjustment/Test Year Actual Expense Missouri Water/Sewer Division – Test Year Actual Expense Missouri Water/Sewer Division Adjustment (Gas % X Water/Sewer TY Actual)

The test year for both the Midstates Gas and Liberty Utilities water and sewer divisions used the twelve months ending June 30, 2017. The rationale and support for the affiliates'

adjustment being posted in this water and sewer divisions' rate case can be observed within the Staff Report filed within Case No. GR-2018-0013.

Staff Consultant Witness: Jim Dittmer

RATE BASE

Staff included in its individual cost of service calculations all capital improvements completed by the Company and in service as of November 30, 2017, for ten of Liberty Utilities operating systems. The other system, Noel Water, had capital improvements made to its well that were in service by the construction cutoff date for this case, February 28, 2018. Therefore, these costs are being included in Noel Water's rate base as part of this update. As a result of updating plant in service for Noel Water up to February 28, 2018, Staff is updating all of Noel Water's other rate base items to February 28, 2018. Based upon Staff's review of MoPSC Annual Reports, the Company's general ledger, the Company's workpapers, and a random sampling of invoices and payments made by the Company since its last rate cases, the Liberty Utilities water systems net rate base is approximately \$3,347,107. The Liberty Utilities sewer systems net rate base is approximately \$911,882. These amounts are subject to change if Staff receives additional information in this case.

Staff Witnesses: Stephen Moilanen/Debbie Duncan

Customer Deposits

Staff's inclusion for customer deposits in rate base reflects a rolling 13-month average ending June 30, 2017. Customer deposits are funds received from the utility company's customers as security against potential loss arising from failure to pay for utility service. Until refunded, customer deposits represent a source of funds available to the company, and are included as an offset to the rate base investment.

Interest is accrued on these customer deposits based on the rate specified in the tariffs. The tariff stated interest rate for this Company is 6% compounded annually payable on all deposits. When a customer becomes eligible for a return of his or her deposit, the amount refunded includes the accumulated interest. Staff has included an annualized level of interest expense for customer deposits in its cost of service.

Staff Witness: Debbie Duncan

Accumulated Deferred Income Taxes (ADIT)

Liberty Utilities deferred tax reserve represents, in effect, a prepayment of income taxes by customers prior to payment by Liberty Utilities. For example, Liberty Utilities is allowed to deduct depreciation expense on an accelerated basis for income tax purposes; depreciation expense used for income taxes paid by Liberty Utilities is considerably higher than depreciation expense used for ratemaking purposes. This results in what is referred to as a "book-tax timing difference," and creates a deferral of income taxes to the future. The net credit balance in the deferred tax reserve represents a source of cost-free funds to Liberty Utilities. Therefore, Liberty Utilities' rate base is reduced by the deferred tax reserve balance to avoid having customers pay a return on funds that are provided cost-free to the Company. Generally, deferred income taxes associated with all book-tax timing differences that are created through the ratemaking process should be reflected in rate base. Staff has taken this approach in calculating the deferred income tax rate base offset amount in this case.

Staff Witness: Paul R. Harrison

REVENUES

Metered and Unmetered Sales to Residential, Commercial, and Industrial Customers

The Company provided Staff with the amount of gallons of water sold for each system by meter size and by month for 2015, 2016, and 2017. The Company also provided Staff with the number of customers for each system by meter size and by month for 2015, 2016, and 2017. Staff annualized and normalized the amount of gallons of water sold and customer numbers for each individual system.

According to the utilities' water tariffs, there is a monthly customer charge and a commodity rate applied to the customer's usage. For the Noel Water service territory there is a minimum customer charge, which includes the first 1,000 gallons of usage. There is a commodity charge for usage over 1,000 gallons. For Scotsdale (KMB) there is a minimum customer charge which includes the first 10,000 gallons of usage. There is a commodity charge for usage over 1,000 gallons. For Scotsdale (KMB) there is a minimum customer charge which includes the first 10,000 gallons of usage. There is a commodity charge for usage over 1,000 gallons of usage. There is a commodity charge for usage over 10,000 gallons. Based on this information Staff was able to use three years'

worth of available data provided by the Company to calculate an annualized level of revenue. Staff's annualized level of revenue for each water system is: \$236,468 for Holiday Hills, \$72,943 for Ozark Mountain, \$43,163 for Timber Creek, and \$367,223 for Noel. KMB water is broken out between seven different systems. Staff's annualized level of revenue is \$35,271 for Cedar Hill, \$17,550 for Crestview Acres, \$17,105 for High Ridge Manor, \$9,733 for Hillshine Manor, \$42,234 for Lakewood Hills, \$19,269 for Town of Scotsdale and \$10,360 for Warren Woods.

Timber Creek, Ozark Mountain, and KMB- Cape Rock Village are the only systems that have sewer revenues as well. Staff's sewer revenue for Timber Creek and Ozark Mountain was determined by using the monthly customer charge for each meter size, and also the separate commodity rate for the monthly usage. The annualized sewer revenue amount included in Staff's revenue requirement is: \$59,948 for Timber Creek and \$142,192 for Ozark Mountain. Staff's sewer revenue for KMB- Cape Rock Village was determined by using the fixed monthly customer charge for Single family and Multi-family dwellings. The annualized sewer revenue amount included in Staff's revenue requirement is \$56,237 for KMB- Cape Rock Village. *Staff Witness: Brooke Richter*

Other Water and Wastewater Revenues

Another source of revenue for Liberty Utilities is miscellaneous revenues, consisting of accounts: 471 Re-connect Fees, 471.1 Establishment Fees, 471.4 Service Charges, 471.5 Service Calls (the Company has stated in DR 27.1 that this account is made up of late payment fees), 474 Other Water Revenues, and 536.4 Other Wastewater Revenues. Staff reviewed the Company's general ledger and corresponding workpapers regarding these miscellaneous revenue accounts. Staff has included the Company's updated miscellaneous revenues amounts for the 12 months ending November 30, 2017.

Staff Witness: Brooke Richter

OPERATING EXPENSES

Staff developed three income statement spreadsheets; one for Silverleaf's three water systems and Noel Water, one for KMBs seven water systems, and one for KMB and Silverleaf's sewer system. The income statement spreadsheets include the most recent 35-months (2015, 2016, and 11-months ended November 30, 2017) of data from Liberty Utilities' general ledger. Staff used this spreadsheet to normalize and annualize a significant number of

Liberty Utilities' expense items that are included in this case. This spreadsheet is provided with Staff's workpapers. In addition, Staff developed workpapers to normalize and annualize various other expense items in its cost of service. These other expenses are discussed below and the workpapers were provided to the other parties of this case.

Staff Witness: Paul R. Harrison/Debbie Duncan

Payroll, Payroll Tax, and 401(K)

Currently, Liberty Utilities has three full time employees that work out of its Noel, Missouri office. These employees are a water/wastewater operator, a field service representative, and a customer service representative. These three employees devote practically all of their time to Noel Water. In addition to these three employees, Liberty Midstates - MO's payroll expense includes the wages and salaries paid to the employees who work in each of the eleven rate districts, and corporate allocated wages and salaries that represent work performed that directly or indirectly benefits Liberty Midstates - MO and its ratepayers in each rate district. Staff has annualized payroll expense for the test year ending June 30, 2017, and has included all known and measurable changes through the November 30, 2017, update period. Staff calculated payroll taxes based on Staff's annualized base salary and the current tax rates. In addition, Liberty Utilities has a 401k plan for its employees. Liberty Utilities is matching up to 4% of each employee's pay for the Company 401k plan. Therefore, Staff has calculated the Company's (4%) match on Staff's annualized payroll and included it into its cost of service for each of Liberty Utilities operating systems.

Staff Witness: Paul R. Harrison

Outside Services

Staff has reviewed the contracts for outside services provided in response to DR 29 and subsequent DRs. Staff has also reviewed the general ledger, accounts 636.0 and 636.1 for water, and 736.1 and 736.2 for sewer. These contract personnel perform water/wastewater operator functions, meter reading, and maintenance and operation duties for all of Liberty Utilities systems except for Noel Water. The Company stated to Staff that main routine operation duties are provided by Noel Water employees; however, they would still use outside operators for any type of non-routine maintenance such as main breaks. Therefore, Staff has included an

annualized and normalized level of all outside services in each of Liberty Utilities operating systems including Noel Water.

Staff Witness: Brooke Richter

Insurance Expense

Insurance expense is the cost of protection obtained from third parties by utilities against the risk of financial loss associated with unanticipated events or occurrences. Utilities, like non-regulated entities, routinely incur insurance expense in order to minimize their liability (and, potentially, that of their customers) associated with unanticipated losses. Each of Liberty Utilities systems has incurred an insurance expense and Staff has included a normalized level of this expense in its cost of service.

Staff Witness: Debbie Duncan

PSC Assessment

The operations of the Missouri Public Service Commission are funded by assessments levied upon regulated utility companies. The funding required from each utility is evaluated each year and mailed to the utilities in July. Staff annualized the PSC assessment expense to reflect the most current assessment issued on July 1, 2017. Staff's annualized PSC assessment expense is \$7,760.

Staff Witness: Debbie Duncan

Rate Case Expense

Utility companies incur various expenses in the preparation and presentation of a rate case before the Commission. Included in these costs are expenses for outside counsel, expert witnesses, and miscellaneous expenses for items such as travel expenses and copying costs. Staff submitted Data Request No. 0016 requesting:

1) a breakdown, by account charged, of the actual costs of the Company's last rate case; 2) detailed rate case expense invoices for current case (i.e., detailed legal fees from outside consultants, detailed invoices from expert witness fees showing number of hours worked and the hourly rates, postage/federal express and costs incurred by the company staff to attend case related activities in Jefferson City); 3) a Company schedule showing expenses booked to account 928 related to the current rate case; and 4) any changes, since the last rate case to policies and procedures employed by the Company to establish and control the parameters for a reasonable level of rate case expense and an explanation of these changes.

Please continue to update rate case expense throughout this case as data becomes available.

To date, Staff has received a spreadsheet with six expenditures for legal fees totaling \$1,409. However, Staff has not received invoices or other detailed source documents in order to determine rate case expense for this case. During a meeting with the Company on March 28, 2018, Staff requested invoices and additional documentation for rate case expense for this case. Once Staff receives that documentation, we will update rate case expense for this case. *Staff Witness: Paul R. Harrison*

Meter Reading Expense

The meter reading is performed by outside contractors for all of Liberty Utilities operating systems on a monthly basis except for Noel Water. Noel Water's meter reading is performed by in-house personnel and is included in Liberty Utilities payroll expense. Staff has included an annualized and normalized amount for meter reading expense in Noel Water payroll and for the outside contractors that perform these services.

Staff Witness: Brooke Richter

Missouri Department of Natural Resources Fees

Staff has reviewed invoices and Missouri Department of Natural Resources annual permits that were received in response to Staff DR No. 36. Staff has also reviewed account 775.8 licenses and fees in the general ledger. Staff included the annualized amount of \$3,000 for Timber Creek (sewer), Ozark Mountain (sewer), and KMB- Cape Rock Village. *Staff Witness: Brooke Richter*

Materials and Supplies

Normally, Staff and the utility include a 13-month average of materials and supplies in rate base during a rate case. However, Liberty Utilities expenses its materials and supplies for gas, water and sewer because most, if not all, of their maintenance and operations activities are done by contractors. Based on discussions with the Company and a review of its general ledger, Staff has determined it to be appropriate to include a normalized level of material and supplies in expense and has excluded it from rate base.

Staff Witness: Paul R. Harrison

Health Care Costs

Liberty Utilities offers its employee a benefits package including medical, dental, vision, life insurance, long-term disability and short-term disability. Staff has annualized each of these employee benefits' costs, based upon all known and measurable changes that have occurred through the update period, ending November 30, 2017. These annualized benefits are included in Staff's cost of service for this case.

Staff Witness: Paul R. Harrison

Property Taxes

Staff has reviewed all receipts paid for 2015 and 2016 property tax assessments and real estate taxes provided in the response to Staff DR No. 30. Staff is including the last known and measurable payments, the 2016 receipts, for property tax expense.

Staff Witness: Brooke Richter

Franchise Taxes

Under Senate Bill 19, the corporate franchise tax rate was reduced each year until the 2016 tax year, which begins January 1, 2016, at which time the Missouri Corporate franchise tax rate was reduced to zero and eliminated. The Company provided Staff with the updated Staff DR Response No. 30 stating, "Franchise tax would have been paid with the combined Missouri Corporate Income Tax Return MO-1120. Missouri Water LLC Franchise Tax liability has been 0 since 2016. No receipts were issued." Since Senate Bill 19 reduced Missouri's franchise tax to zero and the Company stated there has been no franchise taxes since 2016, Staff is not including any amount allocated towards franchise taxes in the cost of service for recovery.

Staff Witness: Brooke Richter

Transportation Expense

Staff has reviewed the Company's workpapers and general ledger account 650.0 (transportation expense). Staff has included the Company's transportation expense updated through November 30, 2017.

Staff Witness: Brooke Richter

Bad Debt Expense

Staff has reviewed the Company's workpapers and general ledger account 670.0 (bad debt expense). Staff has also reviewed DR responses 72, 77, and 79. Since the Company has not written off any of its bad debt, and has no intentions of collecting any of its past due bad debt, Staff is not including any amount accrued towards bad debt expense in the cost of service for recovery. Therefore, the test year amount the Company included in their workpapers has been removed from Staff's cost of service. In the future, Staff would review and reconsider including an amount for bad debt expense in the cost of service if the Company hires a collection agency to attempt to collect some of its bad debt, and begins to write off its bad debt.

Staff Witness: Brooke Richter

Depreciation Expense

The Audit Staff incorporated in its cost of service calculation depreciation rates that were supplied by the Commission's Engineering Analysis Unit. Based upon these depreciation rates, the Audit Staff included a \$315,364 annualized level of depreciation expense on the water systems and an \$111,812 annualized level for the sewer systems.

Staff Witness: Stephen Moilanen

Cost of Removal - Net Salvage

Staff submitted DR No. 0033 requesting historical salvage and cost of removal amounts for the last three years, if available, ending December 31, 2017. The Company responded "Liberty Utilities (Missouri Water) LLC does not record cost of removal. Cost of removal expenses is absorbed in the Acquisition Cost of Asset."

Normally, cost of removal and gross salvage is tracked and recorded separately on a company's books and records because a utility's depreciation rate for each plant account incorporates an estimated net salvage value (which is the cost of removal less gross salvage value) into the depreciation rate.

It is inappropriate to include cost of removal and/or gross salvage into the original cost of an asset that has been added to plant because cost of removal and gross salvage are administered at the end of an asset's useful life. Instead, average net salvage is estimated for each plant account and is incorporated into the depreciation rate in such a way that net salvage costs for an asset are administered evenly over the useful life of the asset. At the end of an asset's useful life, actual net salvage values (whether positive or negative) are then applied to depreciation reserve.

In addition, Liberty Utilities' current method of including net salvage in the acquisition cost of an asset means that net salvage is included as a part of rate base. This is not appropriate because the original cost of an asset is included in the revenue requirement calculation during a rate case, and net salvage costs do not occur until the end of an asset's useful life.

To compensate for the inclusion of net salvage in the acquisition costs of new property, Staff has made adjustments to plant based on the ordered net salvage percentages currently in place for the water and sewer systems. Since net salvage is incorporated into the ordered depreciation rate, Liberty would have already recovered the estimated net salvage costs through depreciation expense. Adjustments were also applied to depreciation reserve to account for net salvage debits/credits, based on the ordered net salvage percentage.

Staff Witness: Stephen Moilanen

Current and Deferred Income Tax

As a result of the Tax Cuts and Jobs Act (TCJA), the federal corporate income tax has been reduced from 35 percent to 21 percent, effective January 1, 2018. Staff has calculated the federal income tax expense amount for Liberty Utilities water and sewer using a 21 percent tax rate in its calculations for the cost of service for Liberty Utilities Water and Sewer revenue requirements for this case. Other financial impacts of the TCJA, including an amortization of the excess deferred income taxes, may be incorporated into the water and sewer revenue requirements in this case at a later point if such impacts can be reasonably quantified at that time.

Current income tax for this case has been calculated by Staff consistent with the methodology used in all rate cases in Missouri. Certain adjustments are made to net income to compute the current income tax expense. These adjustments begin by taking adjusted net income and either adding to or subtracting from net income various timing differences to obtain net taxable income for ratemaking purposes. The adjustments are the result of various book versus tax timing differences and their implementation under separate tax methods: flow-through versus normalization. The resulting net taxable income for ratemaking is then multiplied by the appropriate federal and state tax rates to obtain the current provision for income taxes. A federal tax rate of 21 percent and a state income tax rate of 6.25 percent were used in calculating Liberty

Utilities current income tax liability. The resulting composite tax rate is 25.4475%. The difference between the calculated current income tax provision and the per book income tax provision is the current income tax provision adjustment.

A tax timing difference in determining current taxable income occurs when the timing used in reflecting a cost (or revenue) for financial reporting purposes is different than the timing required by the Internal Revenue Service (IRS). Current income tax reflects timing differences consistent with the timing required by the IRS. The tax timing differences used in calculating taxable income for computing current income tax are as follows:

Add Back to Operating Income Before Taxes: Book Depreciation Expense Contribution in Aid of Construction Subtractions from Operating Income: Interest Expense – Weighted Cost of Debt X Rate Base Tax Straight-Line Depreciation Tax Depreciation-Excess

Deferred Income Tax Expense

When a tax timing difference is reflected for ratemaking purposes consistent with the timing used in determining taxable income for the calculation of current income tax payable to the IRS, the timing difference is given "flow-through" treatment.

When a current year timing difference is deferred and recognized for ratemaking purposes consistent with the timing used in calculating pre-tax operating income in the financial statements, then that timing difference is given "normalization" treatment for ratemaking purposes. Deferred income tax expense for a regulated utility reflects the tax impact of "normalizing" tax timing differences for ratemaking purposes. IRS rules for regulated utilities require normalization treatment for the timing difference related to accelerated depreciation.

For most utilities, it is necessary to break out a utility's tax depreciation into two separate components: tax straight-line depreciation and excess tax depreciation. Tax straight-line depreciation is different from book straight-line depreciation due to the different tax basis of property allowed under the tax code. Excess tax depreciation differs from straight-line book depreciation due to the higher depreciation rates allowed in the early years of an asset's life under the current tax code. Most tax basis differences were eliminated for assets placed into service after 1986 due to the Tax Reform Act enacted that year.

Staff's standard deferred income tax adjustment consists of three components:

1. IRS Schedule M timing differences: Contributions in aid of construction and advances for construction. These amounts are normalized consistent with Staff's calculation in normal rate case filing.

2. The tax timing difference between tax straight-line depreciation expense and tax depreciation expense: This treatment is consistent with the normalization calculation in normal rate case filing.

3. Excess deferred income taxes resulting from the 1986 Tax Reform Act, which created excess deferred tax amounts associated with depreciation timing differences: As such, an amortization has been created to amortize excess deferred taxes created from the change in tax rates back to customers.

Normally a combination of the above three components make up the amounts recorded as

deferred income tax expense.

Staff Witness: Paul R. Harrison

Audit Staff Recommendations for Liberty Utilities

1) Liberty Utilities shall maintain its books and records in accordance with the Commission's adopted version of the National Association Regulatory Utility Commission (NARUC) Uniform System of Accounts (USOA). The Missouri Public Service Commission (MoPSC) adopted the 1973 version of the water NARUC USOA and the 1976 version of sewer NARUC USOA.

2) Liberty Utilities shall keep its books and records separate for each of its tariffed water and sewer operating systems.

3) Liberty Utilities shall reflect its cost of removal and salvage accruals on its financial books and records in a manner consistent with the approved USOAs for these utilities.

4) Liberty Utilities shall attempt to collect their delinquent bad debt and write off the uncollectible amount, before it seeks recovery of bad debt expense in rates.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In The Matter of the Application of Rate Increase for Liberty Utilities (Missouri Water), LLC d/b/a Liberty Utilities

Case No. WR-2018-0170

AFFIDAVIT OF DEBORAH DUNCAN

State of Missouri)) ss County of Cole)

COMES NOW Deborah Duncan and on her oath declares that she is of sound mind and lawful age; that she contributed to the attached *Direct Testimony*; and that the same is true and correct according to her best knowledge and belief. Further the Affiant sayeth not.

Deborah Duncan

)

<u>JURAT</u>

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this $\frac{19}{100}$ day of June, 2018.

DIGHNA' L-VOUPH

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: June 28, 2019
Commission Number: 15207377_

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In The Matter of the Application of Rate Increase for Liberty Utilities (Missouri Water), LLC d/b/a **Liberty Utilities**

) ss

Case No. WR-2018-0170

State of Missouri County of Cole

AFFIDAVIT OF DAVID MURRAY, CFA

COMES NOW David Murray, CFA, and on his oath declares that he is of sound mind and lawful age; that he contributed to the attached Direct Testimony; and that the same is true and correct according to his best knowledge and belief. Further the Affiant sayeth not.

David Murray, CFA

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 21 Sr day of June, 2018.

Dianna L.	Vourt
NOTARY PUBLIC	0

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: June 28, 2019
Commission Number: 15207377

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In The Matter of the Application of Rate Increase for Liberty Utilities (Missouri Water), LLC d/b/a Liberty Utilities

Case No. WR-2018-0170

AFFIDAVIT OF BROOKE RICHTER

State of Missouri)) ss County of Cole)

COMES NOW Brooke Richter and on her oath declares that she is of sound mind and lawful age; that she contributed to the attached *Direct Testimony*; and that the same is true and correct according to her best knowledge and belief. Further the Affiant sayeth not.

Brooke Richter

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JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this <u>124</u>, day of June, 2018.

Ulahni L. Va RY PUBLIC

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: June 28, 2019
Commission Number: 15207377

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WA-2018-0170 Liberty Ulikises/Rate Base Source: EMS Run Ending Balance 11-30-17

Account #	Plant Account Description	No Plant	el - Water <u>Deor. Res</u>		/OM - Water		ood - Water		Hill - Water		late - Water
	WTANGIBLE PLANT			Eint	Depr. Res	. Plant	Depr. Ret	6 <u>Plant</u>	Dept. Res	i. Plani	Peor. Rei.
301,000 302,000	Organizzion Franchises and Consents	\$0	so	\$0	\$0	\$9,955	\$9,935	\$7,960	\$7,984	\$4,883	\$4,893
303.000	Miscelaneous Intangible Plant	\$0	\$D	\$0 60	\$0 6	\$1,155	\$1,155	5924	\$924	\$567	\$567
	TOTAL INTANGIBLE PLANT	<u>\$0</u> \$0	<u>50</u> 50	\$0 \$0	<u>\$0</u> \$0	<u>\$3,363</u> \$14,473	\$2,251 \$13,391	<u>\$2,689</u> \$11,573	\$1,800 \$10,703	\$1,649	\$1,104 \$6,569
	SOURCE OF SUPPLY PLANT							,			• • • • • •
310.000	Land and Land Rights - SSP	\$9,800	(\$489)	\$0	\$0	50	50	50	10	\$0	<i></i>
311.000	Structures and Improvements - SSP	\$0	50	\$33,905	\$6,782	50 50	50 59	50 \$0	\$0 \$0	\$0 \$0	\$0 \$9
314.000	Wells and Springs	\$142,663	\$61,593	\$316,563		\$31,302	\$980	\$13,210	\$213	\$15,353	5481
316,000	Supply Mains	50	50	\$6,028	\$2,120	50	\$0	\$0	\$0	\$0	50
317.000	Other Water Source Plant	50	\$0	\$0	\$0	\$0	\$0	50	50	\$0	So
	TOTAL SOURCE OF SUPPLY PLANT	\$152,463	\$61,103	\$356,496	\$148,029	\$31,392	5920	\$13,210	\$213	\$15,353	\$481
333 666	PUMPING PLANT										
320.000 321.000	Land and Land Rights - PP Stouctures and Improvements - PP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
322.000	Bosor Plant Equipment	\$365,383 50	\$12,772 \$0	\$523,563	\$131,097	\$67,210	(\$3,5\$6)	\$53,740	(\$2,619)	\$32,966	(\$1,732)
323,000	Other Power Production Equipment	\$0 \$0	\$0 \$0	50 50	\$0 \$0	\$0 \$0	\$0 \$9	\$0	\$0	\$0 (A	\$0
324.000	Steam Pumping Equipment	\$0	\$0	50	50	\$0	50	\$0 \$0	\$0 \$0	\$0 50	\$0 \$0
325.100	Electric Pumping Equipment	\$508,614	\$100,863	\$\$26,906	\$701,129	\$35,990	\$38,515	\$28,777	\$30,793	\$17,653	\$18,839
325.200	High Service or Booster Pump Equipment	\$72,715	\$13,241	\$0	\$0	\$0	\$0	50	50	\$0	\$0
326.000	Diosél Pumping Equipment	\$0	\$0	\$0	50	\$0	50	\$0	\$0	50	50
327,000	Hydrause Putnoing Equipment	50	\$0	\$0	\$0	\$0	\$0	\$0	50	sa	\$0
328.000	Other Pumping Equipment	\$0	50	\$54,607	\$51,074	\$6,423	\$9,257	\$5,136	\$7,399	\$3,151	\$4,541
	TOTAL PUMPING PLANT	\$946,772	\$126,876	\$1,105,031	\$885,300	\$109,623	\$44,186	\$87,653	\$35,541	\$53,770	\$21,698
	WATER TREATMENT PLANT										
	Land and Land Rights - WIP	\$0	\$0	50	\$0	\$0	\$ 2	\$0	\$0	\$D	\$0
	Structures and Improvements - WTP	\$0	so	\$2	\$0	\$0	\$0	\$0	\$0	\$0	50
-	Water Treatment Equipment TOTAL WATER TREATMENT PLANT	\$24,927	\$11,928	\$52,930	\$18,678	\$541	5497	5433	\$399	\$266	\$244
		\$24,927	\$11,928	\$\$2,930	\$18,678	\$541	\$497	\$433	\$399	\$765	\$244
	TRANSHISSION & DIST. PLANT										
	Land and Land Rights - TDP	\$856	(\$43)	\$0	50	50	50	\$0	50	50	\$0
	Structures and Improvements - TDP	50	50	\$20,103	\$4,173	\$0	\$0	50	\$0	\$0	50
	Distribution Reservoirs and Standpipes	\$312,421	\$185,211	\$638,951	\$324,723	\$9,171	\$7,302	\$7,333	\$5,838	\$4,493	\$3,580
	Transmission and Distribution Mains Fire Mains	\$\$63,546	\$307,654	\$1,386,053	\$430,258	\$110,581	\$26,572	\$\$8,417	\$21,246	\$54,238	\$13,034
•	Services	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0
	Neters	\$3,600 \$56,968	50	\$37,984	\$1,785	\$3,969	\$327	\$3,173	\$262	\$1,947	\$162
	Reterinstations	\$65,139	\$37,679 \$46,313	\$164,712 \$0	\$18,586 \$0	\$36,584	\$45,568	\$29,251	\$36,435	\$17,944	\$22,349
	Hydranis	\$34,232	\$14,957	\$48,338	\$10,433	\$8,905 \$4,751	\$6,108 \$1,277	\$7,120 \$3,799	\$4,882 \$1,022	\$4,368 \$7,331	\$2,994 \$679
	Other Transmission & Distribution Plant	50	50	50	50	\$0	\$0	\$0.	50	\$0	\$0
	TOTAL TRANSMISSION & DIST, PLANT	\$1,066,762	\$591,771	\$2,296,141	\$789,458	\$173,961	\$87,154	\$139,093	\$69,6\$5	\$85,326	\$42,748
1	GENERAL PLANT										
	Land and Land Rights - GP	.\$0	\$0	50	-\$0	\$860	\$0	\$638	\$0	\$422	\$0
	Land and Land Rights - Shared Services	\$2,404	\$0	\$2,379	\$0	\$326	Śũ	\$261	sõ	\$160	\$0
	Structures and Improvements - OP	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Structures & Improvements - Shared Sycs	\$99,521	\$22,809	\$98,463	\$21,337	\$13,501	\$2,925	\$10,795	\$2,339	\$6,622	\$1,435
	Office Furniture and Equipment	\$22,873	(\$4,965)	\$31,930	\$20,992	\$1,334	\$295	\$1,067	\$235	\$654	\$145
	Office Computer Equipment Ofo Furnitum & Equipment - Shared Sycs	\$1,656	\$169	\$5,707	\$1,972	\$1,014	\$1,287	\$811	\$1,029	\$497	\$632
	Office Computer Equipment - Shared Sycs	\$12,444 \$9,450	\$2,749 \$0	\$12,313 \$0	\$2,573	\$1,688	\$352	\$1,350	\$282	\$328	\$173
	Transportation Equipment	\$9,450 \$10,499	50 \$\$62	\$0 \$0	50 50	\$0 \$0	\$0 \$2	50 50	\$0 50	\$0 \$0	\$0
	Fransportation Equipment - Shared Sycs	50	\$2,931	\$10,388	\$2,630	\$1,474	\$361	30 \$1,139	50 \$288	5699	\$177
393,000 \$	Sores Equipment	\$14,655	SO	\$0	50	\$0	\$0	\$0	50	50	\$0
	fools, Shop and Garage Equipment	\$1,556	(\$3,100)	\$10,231	(\$1,719)	\$1,690	\$1,158	\$1,351	\$831	\$829	\$569
	iools, Shop & Garage Eq + Shared Svcs	`\$0	\$198	\$1,539	\$178	\$211	525	\$159	\$19	\$104	512
	aboratory Equipment	\$25,717	\$Q	.\$0	\$0	\$0	\$0	\$0	.50	so	- 50
	Power Operated Equipment	\$5,386	\$23,559	\$0	\$0	\$0	50	\$0	\$0	50	50
	Jiscellaneous Equipment	50	\$1,188	\$4,657 \$3,260	\$291	\$820	\$137	\$656 \$350	\$104	\$402	\$65
	Xher Tangible Equipment	\$2,385 \$0	\$753 \$0	\$2,360 \$0	\$724 \$0	\$324 \$0	\$99 Ko	\$259	\$80	\$159	\$4t
	Xher Tangoble Equipment	\$3,779	\$2,368	\$0 \$3,739	50 52,298	50 5513	\$0 \$315	50 5410	\$0 \$252	\$0 \$251	\$0 \$155
399.100 O	Aher Tangible Equipment	\$459	\$380	\$454	\$359	\$62	\$\$0	\$50	\$39	\$31	\$24
399.300 0	Xher Tangible Equipment	\$5,281	\$4,345	\$5,225	\$4,113	\$716	\$\$64	\$573	\$451	\$351	\$277
	Xher Tangible Equipment	\$43,589	\$37,138	\$43,128	\$34,699	\$5,913	\$4,755	\$4,728	53,804	\$2,900	\$2,333
	Ner Tangole Plant - Shared Sycs	\$252,459	\$152,700	\$259,682	\$138,764	\$35,605	\$19,026	\$28,469	\$15,212	\$17,464	\$9,332
1	OTAL GENERAL PLANT	\$524,119	\$243,784	\$492,450	\$229,211	\$66,001	\$31,347	\$\$2,776	\$24,965	\$32,373	\$15,377
	TOTAL PLANT & DEPRECIATION RESERVE	\$2,715,043	\$1,035,468	\$4,303,098	\$2,071,675	\$395,901	\$177,555	\$304,738	\$141,523	\$194,167	\$87,117
	NET PLANT IN SERVICE	\$1,579,575		\$2,231,422		\$218,346		\$163,225		\$107.070	
	CIAC	(\$4,\$47)		(\$840,134)		(\$4.56)		(\$723)			
	CIAC Amortization	\$2,995		5296,023		\$538		\$614			
	Customer Advances	(\$7,296)		50							
	Customer Deposits	(\$2,433)		(\$1,773)		(5817)		(\$653)		(\$401)	
	Deferred income Taxes	[\$280,274]		(\$386,357)		(\$26,464)		(\$21,156)		(\$12,978)	
	TOTAL RATE BASE	51,343,020		\$1,299.181		\$190,747		\$141,307		\$93,691	
	TOTAL RATE BASE Total Weighted Bate of Resen, including frome Tax Regulated Return excluding Income Taxes	51,348,020 6.79% \$94,233		\$1,299,181 6.75%		\$190,747 6.79%		\$141,307 6.79%		\$93,691 6.79%	

WR-2018-0170 Liberty Utilies/Rate Base. Source: EMS Run Ending Balance 11-30-17

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Account		Crestview Eizal	Acres - Water Depr. Res.	High Ri <u>Piant</u>	dge - Water <u>Deor. Res</u>		ne - Water Deor, Res.	Watten W Plant	oods - Water <u>Deor, Res</u>		l Water Depr <u>. B</u> i
	INTANGIBLE PLANT								ALMILICE.	2	P.M.P.
301.000	Organization	\$3,824	\$3,836	\$3,162	\$3,171	\$2,496	\$2,504	\$3,128	\$3,138	\$35,408	\$35,51
302 000	Franchises and Consents	\$444	\$444	\$357	\$367	\$290	\$290	\$363	\$363	\$4,110	\$4,110
303.000	Riscolaneous Intangible Plant	51,292	\$865	\$1,068	\$715	\$2.13	\$564	\$1,057	\$707	\$11,961	\$8,000
	TOTAL INTANGIBLE PLANT	\$5,560	55,145	54,597	\$4,253	\$3,629	\$9,358	\$4,548	\$1,208	\$51,479	\$47,63
	SOURCE OF SUPPLY PLANT									1	
310.000	Land and Land Rights - SSP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,800	(\$489
311.000	Structures and Improvements - SSP	\$0	50	\$0	\$0	\$ 0	50	\$0	\$0	\$33,905	\$6,787
314,000	Wells and Springs	\$12,024	\$376	\$9,942	\$311	\$7,849	\$245	\$9,837	\$307	\$\$\$8,743	\$203,6
316.000	Supply Mains	\$0	\$ 0	50	\$0	\$0	50	\$0	50	\$6,028	\$2,120
317,000	Other Water Source Plant	\$0	\$0	50	\$0	\$0	\$0	50	50	\$0	\$0
	TOTAL SOURCE OF SUPPLY PLANT	\$12,024	\$376	\$9,912	\$311	\$7,819	\$245	\$9,837	\$307	\$608,476	\$712.0
	PUNPING PLANT									(7	
320.000	Land and Land Rights - PP	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$25,818	(\$1,272)	\$17,059	(\$1,311)	\$16,853	{\$931}	\$21,121	(\$1,393)	§ \$1,123,718	\$131,0
322 000	Bo3er Plant Equipment	\$0	50	50	\$0	\$0	\$0	\$0	\$0	\$0	50
323.000	Other Pewer Production Equipment	50	\$0	50	\$0	\$0	\$0	50	\$0	50	-\$0
324.000	Steam Pumping Equipment	\$0	\$0	\$0	\$0	\$6	50	\$0	50	50	50
325,100	Electric Pumping Equipment	\$13,825	\$14,796	\$11,431	\$12,232	\$9,025	\$9,653	\$11,310	\$12,104	\$1,163,531	\$938,9
325,200	High Service or Booster Pump Equipment	50	50	\$0	50	50	50	\$0	\$0	\$72,775	\$13,24
326.000	Diesel Pumping Equipment	50	\$0	\$0	50	\$0	\$0	50	50	50	\$0
327,000	Hydrautic Pumping Equipment	50	\$0	so	\$0	50	50	\$0	so	ŝõ	sõ
328.000	Other Pumping Equipment	\$2,467	\$3,557	\$2,040	\$2,942	\$1,611	\$2,319	\$2,019		₽ +0 8 \$77,454	\$86,99
	TOTAL PURPING PLANT	\$42,110	\$17,081	\$30,530	\$13,863	\$27,489	\$11,146	\$34,450	\$13,671	\$2,437,478	\$1,170,3
	WATED TOPATHOUT OF THE		-	-							, -, +,,
330,000	WATER TREATMENT PLANT Land and Land Rights + WTP	\$0	\$0	\$0	\$0	50	\$0	50	**	E /*	
331.000	Structures and improvements - WIP	50 50	\$0 \$0	50 50	50 50	50 50	50 50	50 \$0	\$0 \$0	\$0	\$0 \$0
332,000	Water Treatment Equipment	\$208	\$191	\$172	\$158	\$135				\$0	\$0
	TOTAL WATER TREATMENT PLANT	\$208	\$191	\$172	\$158	\$135	\$125	\$170 \$170	\$157 \$157	\$79,783 \$79,783	\$32,37 \$32,37
						••••	·	****	VI		,,
340.000	TRANSMISSION & DIST. PLANT Lend and Land Rights - TDP	50	50	\$0	50	50	\$0	**	60		
341.000	Structures and improvements - TDP	ŝõ	\$0	\$0 \$0	\$0 \$0	50 50		\$0 (*	\$0	\$\$55	(\$43)
342,000	Distribution Reservoirs and Standpipes	\$3,523					\$0	\$0	\$0	\$20,103	\$4,173
343.000	Transmission and Distribution Mains		\$2,805	\$2,913	\$2,320	\$2,900	\$1,830	\$2,882	\$2,295	\$1,013,992	\$\$35,90
344.000	Fire Mains	\$42,478	\$10,208	535,123	\$\$,439	\$27,729	\$6,652	\$34,749	\$8,349	2 \$2,342,914	\$832,42
345.000	Services	\$0	50	\$0	50	50	\$0	50	\$0	\$0	\$0
346.000	Neters	\$1,525	\$126	\$1,261	\$102	\$595	\$53	\$1,247	\$103	\$\$5,701	\$2,450
		\$14,053	\$17,506	\$11,620	\$14,475	\$9,174	\$11,427	\$11,495	\$14,321	\$351,802	\$218,34
347,000	Meter Installations	\$3,421	\$2,348	\$2,828	\$1,911	\$2,233	\$1,532	\$2,798	\$1,919	\$96,812	\$63,037
348.000 349.000	Hydranis Charles Division & Division Division	51,825	\$492	\$1,509	\$406	\$1,191	\$321	51,493	\$401	\$99,469	\$29,938
349.000	Other Transmission & Distribution Plank TOTAL TRANSMISSION & DIST, PLANT	\$0 \$66,825	\$0 \$33,485	\$0 \$55,254	\$0 \$27,683	\$0. \$43,622	\$0 \$21,855		\$0 4	50 53,981,649	\$0 \$1,691,2
						••••		** 1,1-5			• • • • • • • • •
374.000	GENERAL PLANT Land and Land Rights - GP	\$330	\$0	\$273	\$0	\$216	-\$0	\$270	so	\$3,059	\$0
	Land and Land Rights - Shared Services	\$125	50	\$104	ŝõ	582	\$0	\$102	so i	\$5,943	
390,000	Structures and improvements - GP	\$0	50 50	\$104 \$0	50 50				- 1		\$0
	Structures & Improvements - Shared Sycs	\$5,185	\$1,124			\$0	.50	\$0	\$0	-\$0	\$0
	Office Furniture and Equipment			\$4,285	\$929	\$3,385	\$734	54,243	5919	\$246,009	\$\$4,551
	Office Computer Equipment	\$512	\$114	\$424	\$93	\$335	\$74	\$419	\$92	\$\$9,604	\$17,075
	Ofc Fumzure & Equipment - Shared Sycs	\$390	\$495	\$322	5408	\$254	\$324	\$319	\$404	\$10,970	\$6,720
		\$649	\$135	\$536	\$112	\$423	\$88	\$531	\$111	\$30,762	\$6,576
	Office Computer Equipment - Shared Svcs	50	\$0	\$0	\$0	\$0	\$0	50	\$0	\$9,450	\$0
34.100	Transportation Equipment	\$0	\$0	\$0	SO	\$0	\$0	\$148	\$113	\$10,947	\$675
							. .				
92.100	Transportation Equipment - Shared Sycs	\$547	\$139	\$452	\$115	\$357	\$90	\$0	\$0	\$15,006	\$6,731
92.100 93.000	Transportation Equipment - Shared Sves Stores Equipment	\$547 \$0	\$139 \$0	50	\$0	\$0	50	\$531	\$365	\$15,006 \$15,186	\$365
92.100 93.000 94.000	Transportation Equipment - Shared Sves Stores Equipment Tools, Shop and Garage Equipment	\$547 \$0 \$649	\$139 \$0 \$399	\$0 \$537	\$0 \$29	\$0 \$424	50 5291	\$531 \$65	\$365 ĝ	\$15,006 \$15,186 \$17,333	\$365 (\$1,535
92,100 93,000 94,600 94,100	Transportation Equipment - Shared Sves Stores Equipment Tools, Shop and Garage Equipment Tools, Shop & Garage Eq Shared Sves	\$547 \$0 \$619 \$81	\$139 \$0 \$399 \$10	50 5537 567	\$0 \$29 \$8	\$0 \$424 \$53	\$0 \$291 \$6	\$531 \$65 \$0	\$365 \$7 \$0	\$15,006 \$15,186 \$17,333 \$2,224	\$365 (\$1,535 \$456
92.100 93.000 94.000 94.100 95.000	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop and Garage Equipment Tools, Shop & Garage Eq. Shared Sives Laboratory Equipment	\$547 \$0 \$619 \$81 \$0	\$139 \$0 \$399 \$10 \$0	50 5537 567 50	\$0 \$29 \$8 \$0	\$0 \$424 \$53 \$0	50 5291 56 \$0	\$\$31 \$65 \$0 \$0	\$365 \$7 \$0 \$0	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717	\$365 (\$1,535 \$456 \$0
92.100 93.000 94.000 94.100 95.000 96.000	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop and Garage Equipment Tools, Shop & Garage Eq. Shared Sives Laboratory Equipment Power Operated Equipment	\$547 \$0 \$649 \$81 \$0 \$0 \$0	\$139 \$0 \$399 \$10 \$0 \$0	50 5537 567 50 50	\$0 \$29 \$8 \$0 \$0	\$0 5424 \$53 \$0 \$0	\$0 \$291 \$6	\$531 \$66 \$0 \$0 \$258	\$365 \$7 \$0 \$0 \$42	\$15,006 \$15,186 \$17,333 \$2,224	\$365 (\$1,535 \$456 \$0
92.100 93.000 94.000 94.100 95.000 96.000 97.000	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop and Garage Equipment Tools, Shop & Oarage Eq. Shared Sires Laboratory Equipment Power Operated Equipment Communication Equipment	\$547 \$0 \$649 \$81 \$0 \$0 \$315	\$139 \$0 \$399 \$10 \$0 \$0 \$51	50 5537 567 50 50 5260	\$0 \$29 \$8 \$0 \$0 \$42	\$0 \$424 \$53 \$0 \$0 \$206	50 5291 56 \$0	\$531 \$65 \$0 \$258 \$0	\$365 \$7 \$0 \$0	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717	\$365 (\$1,535 \$456 \$0
92,100 93,000 94,000 94,100 95,000 95,000 96,000 97,000 93,000	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop and Garage Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscetaneous Equipment	\$547 \$0 \$649 \$81 \$0 \$0 \$315 \$124	5139 50 5399 510 50 50 551 538	50 5537 567 50 50 5260 5103	\$0 \$29 \$8 \$0 \$0 \$42 \$32	\$0 \$424 \$53 \$0 \$0 \$206 \$81	50 5291 56 50 50	\$531 \$66 \$0 \$0 \$258	\$365 \$7 \$0 \$0 \$42	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644	\$365 (\$1,935 \$456 \$0 \$23,601
392,100 393,000 394,000 394,100 595,000 596,000 597,000 597,000 593,000 599,000	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop and Barage Equipment Tools, Shop & Garage Eq. Shared Sives Laboratory Equipment Power Operated Equipment Communication Equipment Wiscetaneous Equipment Other Tangoble Equipment	\$547 \$0 \$619 \$81 \$0 \$0 \$315 \$124 \$0	5139 50 5399 510 50 50 551 538 50	\$0 \$537 \$67 \$0 \$260 \$103 \$0	\$0 \$29 \$8 \$0 \$0 \$42 \$32 \$0	\$0 \$424 \$53 \$0 \$0 \$206 \$81 \$0	50 5291 56 50 50 532 525 50	\$\$31 \$65 \$0 \$258 \$0 \$107 \$0	\$365 \$7 \$0 \$42 \$0 \$32 \$32 \$0	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0	\$365 (\$1,535 \$456 \$0 \$13,601 \$1,905 \$1,831 \$0
392,100 393,000 394,000 394,100 595,000 596,000 597,000 597,000 593,000 599,000	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop and Barage Equipment Tools, Shop & Garage Eq Shared Sives Laboratory Equipment Power Operated Equipment Communication Equipment Wiscelaneous Equipment Other Tangible Equipment Other Tangible Equipment	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$197	\$139 \$0 \$399 \$10 \$0 \$51 \$33 \$33 \$0 \$121	50 5537 567 50 5260 5103 50 5163	\$0 \$25 \$8 \$0 \$0 \$42 \$32 \$0 \$100	\$0 \$424 \$53 \$0 \$206 \$81 \$0 \$129	50 5291 56 50 50 532 525 50 579	\$531 \$65 \$0 \$258 \$0 \$107 \$0 \$161	\$365 \$7 \$0 \$42 \$0 \$32 \$32 \$0 \$32 \$0 \$59	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342	\$365 (\$1,535) \$436 \$0 \$23,601 \$1,905 \$1,831 \$0 \$5,787
392,100 393,000 394,000 394,100 395,000 596,000 997,000 99,000 99,000 99,000 99,000	Transportation Equipment - Shared Sves Stores Equipment Tools, Shop & A Garage Equipment Tools, Shop & Garage Eq. Shared Sves. Laboratory Equipment Power Operated Equipment Communication Equipment Other Tangible Equipment Other Tangible Equipment	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$197 \$24	\$139 \$0 \$399 \$10 \$0 \$51 \$38 \$51 \$38 \$0 \$121 \$19	50 5537 50 50 5260 5103 50 5163 50 5163	\$0 \$29 \$3 \$0 \$0 \$42 \$32 \$0 \$100 \$15	\$0 \$424 \$53 \$0 \$0 \$206 \$81 \$0 \$129 \$16	50 5291 56 50 50 532 525 50 579 512	5531 565 50 50 5258 50 5102 50 5161 520	\$365 \$7 \$0 \$42 \$0 \$32 \$0 \$32 \$0 \$32 \$0 \$32 \$0 \$32 \$0 \$15 \$0	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,135	\$365 (\$1,535) \$436 \$0 \$23,601 \$1,905 \$1,831 \$0 \$5,787 \$913
92.100 93.000 94.000 94.100 95.000 95.000 97.000 93.000 99.000 99.000 99.000 99.000 99.000	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop and Garage Equipment Tools, Shop & Garage Equipment Laboratory Equipment Communication Equipment Other Tangible Equipment Other Tangible Equipment Other Tangible Equipment Other Tangible Equipment Other Tangible Equipment Other Tangible Equipment	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$197 \$24 \$275	\$139 \$0 \$399 \$10 \$0 \$51 \$38 \$0 \$121 \$19 \$216	50 5537 50 50 5260 5103 50 5163 50 5163 520 5228	\$0 \$29 \$3 \$0 \$0 \$42 \$32 \$0 \$100 \$15 \$180	\$0 \$424 \$53 \$0 \$206 \$81 \$0 \$129 \$16 \$180	50 5291 56 50 50 532 525 50 579 512 5142	5531 565 50 50 5258 50 5102 50 5161 520 5725	5365 57 50 542 50 532 532 50 515 5177	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,135 \$1,3054	\$365 (\$1,535 \$436 \$0 \$23,601 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,465
392,100 393,000 194,000 194,000 194,000 195,000 195,000 197,000 197,000 199,000 190,000 190,000 190,000 190,000 190,000 190,000 190,000 190	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop and Barage Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Wiscetaneous Equipment Other Tangible Equipment	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$132 \$124 \$0 \$197 \$224 \$275 \$2272	5139 50 5399 510 50 50 551 538 50 5121 519 5216 51,828	\$0 \$537 \$67 \$0 \$260 \$103 \$0 \$163 \$20 \$163 \$228 \$1,878	\$0 \$29 \$8 \$0 \$42 \$32 \$0 \$100 \$15 \$180 \$1,512	\$0 \$424 \$53 \$0 \$0 \$206 \$81 \$0 \$129 \$16 \$180 \$1,483	50 5291 56 50 50 532 525 50 579 512 512 5142 51,193	\$531 \$66 \$0 \$258 \$0 \$102 \$0 \$161 \$20 \$225 \$225 \$1,858	53655 57 50 542 50 5332 50 5332 50 5335 5177 \$1,495	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,335 \$1,3054 \$13,054 \$107,749	\$365 (\$1,535) \$436 \$0 \$23,601 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,465 \$88,760
92.100 93.000 94.600 94.100 95.000 97.000 93.000 93.000 93.000 93.000 93.000 93.000 93.000 93.000 93.000 93.000 93.000 93.000 93.000	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop and Garage Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Eq Shared Sives Laboratory Equipment Conversities Equipment Conversities Equipment Other Tangible Equipment	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$197 \$24 \$275 \$2,272 \$13,677	\$139 \$0 \$399 \$10 \$0 \$0 \$51 \$38 \$0 \$121 \$19 \$216 \$1,828 \$7,309	\$0 \$537 \$67 \$0 \$260 \$103 \$0 \$163 \$20 \$163 \$228 \$1,878 \$1,878 \$11,309	\$0 \$29 \$8 \$0 \$42 \$32 \$0 \$100 \$15 \$180 \$1,512 \$5,043	\$0 \$424 \$53 \$0 \$0 \$206 \$81 \$0 \$129 \$16 \$180 \$1,483 \$8,928	50 5291 56 50 50 532 525 50 579 512 5142 51,193 54,771	5531 565 50 50 5258 50 5107 50 5161 520 5225 51,858 511,189	53655 57 50 50 542 50 5332 50 515 5177 51,495 55,979	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,135 \$13,054 \$107,748 \$648,782	\$365 (\$1,535 \$456 \$0 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,465 \$88,760 \$359,136
92,100 93,000 94,600 94,100 95,000 95,000 97,000 99,000 90,000	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop and Barage Equipment Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Wiscetaneous Equipment Other Tangible Equipment	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$132 \$124 \$0 \$197 \$224 \$275 \$2272	5139 50 5399 510 50 50 551 538 50 5121 519 5216 51,828	\$0 \$537 \$67 \$0 \$260 \$103 \$0 \$163 \$20 \$163 \$228 \$1,878	\$0 \$29 \$8 \$0 \$42 \$32 \$0 \$100 \$15 \$180 \$1,512	\$0 \$424 \$53 \$0 \$0 \$206 \$81 \$0 \$129 \$16 \$180 \$1,483	50 5291 56 50 50 532 525 50 579 512 512 5142 51,193	\$531 \$66 \$0 \$258 \$0 \$102 \$0 \$161 \$20 \$225 \$225 \$1,858	53655 57 50 50 542 50 5332 50 515 5177 51,495 55,979	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,335 \$1,3054 \$13,054 \$107,749	\$365 (\$1,535 \$456 \$0 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,465 \$88,760 \$359,136
92,100 93,000 94,600 94,100 95,000 95,000 97,000 99,000 90,000	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Consultation Equipment Consultation Equipment Other Tangolde Equipmen	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$197 \$24 \$775 \$2,272 \$13,677 \$25,353 \$152,080	\$139 \$0 \$399 \$10 \$0 \$51 \$38 \$0 \$51 \$121 \$19 \$216 \$121 \$19 \$216 \$1,818 \$7,309 \$11,999 \$165,277	50 5337 567 50 50 5103 50 5103 50 5103 520 511309 5228 51,878 511,309 520,964 5121,459	\$0 \$29 \$8 \$0 \$42 \$32 \$0 \$100 \$15 \$180 \$1,512 \$5,043	\$0 \$424 \$53 \$0 \$206 \$206 \$206 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$180 \$1,483 \$3,928 \$4,44 \$50 \$206	50 5291 56 50 50 532 525 50 579 512 5142 51,193 54,771	\$531 \$66 \$0 \$0 \$258 \$0 \$107 \$0 \$161 \$20 \$125 \$1,858 \$11,189 \$20,742 \$124,412	5365 57 50 50 50 50 50 50 50 50 515 5177 51,495 55,979 55,850	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,136 \$13,054 \$107,745 \$648,782 \$1,251,330 \$8,410,195	\$365 (\$1,535) \$436 \$0 \$23,601 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,465
392,100 193,000 193,000 194,000 194,000 194,100 194,100 195,000 195,000 196,000 197,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Dols, Shop and Garage Equipment Communication Equipment Other Tangible Equipment	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$135 \$124 \$0 \$197 \$224 \$197 \$224 \$197 \$224 \$197 \$225,353 \$152,080 \$83,803	\$139 \$0 \$399 \$10 \$0 \$51 \$38 \$0 \$51 \$121 \$19 \$216 \$121 \$19 \$216 \$1,818 \$7,309 \$11,999 \$165,277	50 5537 567 50 5103 50 5163 520 5163 520 5163 520 5183 520 5183 520 5183 520 5183 520 520 520 520 520 520 537 50 50 50 50 50 50 50 50 50 50	\$0 \$299 \$8 \$0 \$0 \$42 \$32 \$32 \$100 \$15 \$180 \$1,512 \$5,043 \$9,618	\$0 \$424 \$53 \$0 \$0 \$206 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$120 \$140 \$100 \$100 \$100 \$100 \$100 \$100 \$100	50 5291 56 50 532 532 532 535 50 539 512 5142 5142 51,193 54,771 57,861	5531 565 50 5258 50 5107 50 5151 520 5725 51,858 511,189 520,742	5365 57 50 50 50 50 50 50 50 50 515 5177 51,495 55,979 55,850	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,336 \$13,054 \$13,054 \$107,745 \$648,782 \$1,251,330	\$365 (\$1,535 \$456 \$23,601 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,455 \$85,760 <u>\$359,136</u> \$359,136 \$359,136
392,100 193,000 193,000 194,000 194,000 194,100 194,100 195,000 195,000 196,000 197,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000	Transportation Equipment - Shared Sives Stores Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Consultation Equipment Consultation Equipment Other Tangolde Equipmen	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$197 \$24 \$775 \$2,272 \$13,677 \$25,353 \$152,080	\$139 \$0 \$399 \$10 \$0 \$51 \$38 \$0 \$121 \$19 \$216 \$1,828 \$7,309 \$11,999 \$14,999 \$68,277	50 5337 567 50 50 5103 50 5103 50 5103 520 511309 5228 51,878 511,309 520,964 5121,459	\$0 \$299 \$8 \$0 \$0 \$42 \$32 \$32 \$100 \$15 \$180 \$1,512 \$5,043 \$9,618	\$0 \$424 \$53 \$0 \$206 \$206 \$206 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$180 \$1,483 \$3,928 \$4,44 \$50 \$206	50 5291 56 50 532 532 532 535 50 539 512 5142 5142 51,193 54,771 57,861	\$531 \$66 \$0 \$0 \$258 \$0 \$107 \$0 \$161 \$20 \$125 \$1,858 \$11,189 \$20,742 \$124,412	5365 57 50 50 50 50 50 50 50 50 515 5177 51,495 55,979 55,850	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,136 \$13,054 \$107,745 \$648,782 \$1,251,330 \$8,410,195	\$365 (\$1,535 \$456 \$0 \$1,905 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,455 \$85,760 \$359,136 \$359,136 \$359,136
392,100 193,000 193,000 194,000 194,000 194,100 194,100 195,000 195,000 196,000 197,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000	Transportation Equipment - Shared Sves Stores Equipment Tools, Shop & A Garage Equipment Tools, Shop & Garage Equipment Dower Operated Equipment Communication Equipment Communication Equipment Other Tangible Equipment	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$135 \$124 \$0 \$197 \$224 \$197 \$224 \$197 \$224 \$197 \$225,353 \$152,080 \$83,803	\$139 \$0 \$399 \$10 \$0 \$51 \$38 \$0 \$121 \$19 \$216 \$1,828 \$7,309 \$11,999 \$14,999 \$68,277	50 5337 557 50 50 5260 5103 50 5163 520 5228 511309 520,964 5121,459 \$65,573	\$0 \$299 \$8 \$0 \$0 \$42 \$32 \$32 \$100 \$15 \$180 \$1,512 \$5,043 \$9,618	\$0 \$424 \$53 \$0 \$0 \$206 \$10 \$129 \$16 \$180 \$1,483 \$8,928 \$16,552 \$99,277 \$\$4,687	50 5291 56 50 532 532 532 535 50 539 512 5142 5142 51,193 54,771 57,861	\$531 565 50 50 5102 500 5102 500 5105 520 511,189 \$20,742 \$24,412 \$68,481	5365 57 50 50 50 50 50 50 50 50 515 5177 51,495 55,979 55,850	\$15,006 \$15,186 \$17,333 \$2,224 \$25,217 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,136 \$13,054 \$10,7,749 \$648,782 \$4,251,330 \$8,410,195 \$4,672,582	\$365 (\$1,535 \$456 \$0 \$23,601 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,455 \$85,760 <u>\$359,136</u> \$359,136 \$3,737,61
92,100 93,000 94,600 94,100 95,000 95,000 97,000 99,000 90,000	Transportation Equipment - Shared Sves Stores Equipment Tools, Shop And Garage Equipment Tools, Shop And Garage Equipment Tools, Shop And Garage Equipment Colory Equipment Discetaneous Equipment Other Tangible Equipment	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$1324 \$0 \$1324 \$0 \$124 \$0 \$124 \$275 \$224 \$275 \$22,272 \$13,677 \$25,353 \$152,080 \$33,803 [\$452]	\$139 \$0 \$399 \$10 \$0 \$51 \$38 \$0 \$121 \$19 \$216 \$1,828 \$7,309 \$11,999 \$14,999 \$68,277	50 537 557 50 50 5260 5163 520 5163 520 5163 520 511309 520,964 511309 520,964 5121,459 \$65,573 (511,449)	\$0 \$299 \$8 \$0 \$0 \$42 \$32 \$32 \$100 \$15 \$180 \$1,512 \$5,043 \$9,618	\$0 \$424 \$53 \$0 \$0 \$206 \$81 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$1,483 \$3,928 \$4,24 \$4,557 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	50 5291 56 50 532 532 532 535 50 539 512 5142 5142 51,193 54,771 57,861	\$531 566 50 50 5102 50 5102 50 5102 50 5102 50 520 520 520 5225 \$1,858 520,742 \$124,412 \$668,881 (\$1,433)	5365 57 50 50 50 50 50 50 50 50 515 5177 51,495 55,979 55,850	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,136 \$13,054 \$13,054 \$13,054 \$13,054 \$13,054 \$13,054 \$13,054 \$13,054 \$13,054 \$14,01,95 \$4,672,532 (\$852,200) \$311,885	\$365 (\$1,535 \$456 \$0 \$23,601 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,455 \$85,760 <u>\$359,136</u> \$359,136 \$3,737,61
92,100 93,000 94,600 94,100 95,000 97,000 99,000 90,000	Transportation Equipment - Shared Sves Stores Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Communication Equipment Communication Equipment Other Tangible E	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$1324 \$0 \$1324 \$0 \$124 \$0 \$124 \$275 \$224 \$275 \$22,272 \$13,677 \$25,353 \$152,080 \$33,803 [\$452]	\$139 \$0 \$399 \$10 \$0 \$51 \$38 \$0 \$121 \$19 \$216 \$1,828 \$7,309 \$11,999 \$14,999 \$68,277	50 537 557 50 50 5163 520 5163 520 5163 520 5163 520 511309 520,964 511309 520,964 511349 511,449	\$0 \$299 \$8 \$0 \$0 \$42 \$32 \$32 \$100 \$15 \$180 \$1,512 \$5,043 \$9,618	\$0 \$424 \$53 \$0 \$0 \$206 \$81 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$1,483 \$3,928 \$4,24 \$4,557 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	50 5291 56 50 532 532 532 535 50 539 512 5142 5142 51,193 54,771 57,861	\$531 566 50 50 5102 50 5102 50 5102 50 5102 50 520 520 520 5225 \$1,858 520,742 \$124,412 \$668,881 (\$1,433)	5365 57 50 50 50 50 50 50 50 50 515 5177 51,495 55,979 55,850	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,136 \$13,054 \$107,745 \$648,782 \$1,251,330 \$8,410,195 \$4,672,582 (\$862,200) \$311,885 \$17,296)	\$365 (\$1,535 \$456 \$0 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,455 \$88,760 \$359,134 \$359,134 \$3,737,61
392,100 193,000 193,000 194,000 194,000 194,100 194,100 195,000 195,000 196,000 197,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000 193,000	Transportation Equipment - Shared Sves Stores Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Dower Operated Equipment Communication Equipment Communication Equipment Other Tangobe Plant - Shared Sycs TOTAL PLANT & DEPRECATION RESERVE NET PLANT IN SERVICE CAC CUC Charolization Customer Advances	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$135 \$124 \$0 \$197 \$24 \$775 \$22,353 \$152,080 \$33,603 \$4521 \$439	\$139 \$0 \$399 \$10 \$0 \$51 \$35 \$121 \$19 \$121 \$19 \$216 \$1,828 \$7,309 \$11,999 \$68,277	50 537 50 50 50 50 50 5163 50 5163 520 5163 520 5163 520 5163 520 5163 520 5163 520 5163 520 5228 511,309 520,964 511,309 520,964 5121,459 55,573 (51,449) 58,577 52,577 52,577 53,577 54,577 55,577 52,577 54,477 54,577 54,577 55,5773 55,577 55,	\$0 \$299 \$8 \$0 \$0 \$42 \$32 \$32 \$100 \$15 \$180 \$1,512 \$5,043 \$9,618	\$0 \$424 \$53 \$0 \$0 \$206 \$81 \$50 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$129 \$16 \$52 \$53 \$54 \$55 \$55 \$55 \$55 \$55 \$55 \$55	50 5291 56 50 532 532 532 535 50 539 512 5142 5142 51,193 54,771 57,861	5531 556 50 50 5258 50 5107 50 5161 520 5125 5125 5125 5125 5125 5125 5126 820,742 520,742 520,742	5365 57 50 50 50 50 50 50 50 50 515 5177 51,495 55,979 55,850	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,136 \$13,054 \$13,054 \$13,054 \$13,054 \$13,054 \$13,054 \$13,054 \$13,054 \$13,054 \$14,01,95 \$4,672,532 (\$852,200) \$311,885	\$365 (\$1,535 \$456 \$0 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,455 \$88,760 \$359,134 \$359,134 \$3,737,61
92,100 93,000 94,600 94,100 95,000 95,000 97,000 99,000 90,000	Transportation Equipment - Shared Sves Stores Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Tools, Shop & Garage Equipment Connuclication Equipment Connuclication Equipment Connuclication Equipment Other Tangolde Plant - Shared Sycs TOTAL PLANT & DEPRECATION RESERVE NET PLANT IN SERVICE CIAC Amortization Customer Advances Customer Deposits Deferred Income Taxes	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$135 \$124 \$0 \$197 \$224 \$197 \$224 \$197 \$224 \$197 \$224 \$197 \$224 \$197 \$225,353 \$155,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353 \$152,080 \$33,607 \$25,353	\$139 \$0 \$399 \$10 \$0 \$51 \$38 \$0 \$511 \$38 \$121 \$19 \$216 \$121 \$19 \$216 \$121 \$19 \$216 \$121 \$19 \$216 \$1818 \$51,818 \$57,309 \$1,999 \$68,277	50 537 557 50 50 5103 50 5163 520 5183 520 5183 520 5183 520 5183 520 5183 520 5183 520 5183 520 5228 511309 520 520 520 520 520 50 50 50 50 50 50 50 50 50 5	50 529 58 50 50 542 532 50 512 5180 5115 5180 511512 55.043 59.618 555.886	50 5424 553 50 50 50 5206 581 50 5129 516 5129 5165 5129 5129 5129 5129 5165 512 51555 5155 5155 51555 5155 5155 51555 51555 5155 5155 5155	50 5291 56 50 532 532 532 535 50 539 512 5142 5142 51,193 54,771 57,861	\$531 556 50 50 5258 50 5107 50 5107 520 5225 \$1,858 <u>511,189</u> 520,742 \$124,412 568,811 \$200 \$14,433 \$290 \$25,71 \$29,742 \$124,412 \$68,811 \$290 \$290 \$290 \$290,742 \$124,412 \$268,811 \$290 \$290,742 \$124,412 \$568,811 \$290 \$129,742 \$124,412 \$568,811 \$290 \$290,742 \$124,412 \$568,811 \$290 \$129,742 \$124,412 \$569,811 \$290 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,742 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$129,775 \$	5965 57 50 542 50 532 50 532 5177 51,495 55,979 59,850 55,531	\$15,006 \$15,186 \$17,333 \$2,224 \$25,717 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,136 \$13,054 \$107,745 \$648,782 \$1,251,330 \$8,410,195 \$4,672,582 \$311,885 \$311,885 \$7,112 \$7,60,752	\$365 (\$1,535 \$456 \$0 \$23,601 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,455 \$85,760 <u>\$359,136</u> \$359,136 \$3,737,61
92,100 93,000 94,600 94,100 95,000 95,000 97,000 99,000 90,000	Transportation Equipment - Shared Sves Stores Equipment Tools, Shop & A Garage Equipment Tools, Shop & A Garage Equipment Power Operated Equipment Communication Equipment Other Tangible Equipmen	\$547 \$0 \$649 \$81 \$0 \$315 \$124 \$0 \$1325 \$124 \$0 \$1324 \$0 \$1325 \$124 \$0 \$124 \$07 \$224 \$275 \$22,272 \$13,677 \$25,353 \$1552,080 \$33,603 \$452] \$439 \$439 \$439 \$439 \$439 \$449 \$452] \$439 \$439 \$439 \$452] \$439 \$439 \$439 \$452] \$439 \$439 \$439 \$452] \$439 \$452] \$439 \$452] \$439 \$452] \$453] \$452] \$453] \$452] \$453] \$452] \$453] \$452] \$453] \$454] \$452] \$453] \$452] \$453] \$454] \$452] \$454] \$452] \$454] \$452] \$454] \$452] \$454] \$454] \$454] \$454] \$4552]	\$139 \$0 \$399 \$10 \$0 \$51 \$38 \$0 \$511 \$38 \$121 \$19 \$216 \$121 \$19 \$216 \$121 \$19 \$216 \$121 \$19 \$216 \$1818 \$51,818 \$57,309 \$1,999 \$68,277	50 537 55 50 50 5103 50 5103 50 5228 511309 511309 511309 511309 511309 520,954 5121,459 58,207 (5259)	50 529 58 50 50 542 532 50 5180 5180 5180 5180 5180 5180 5180 5	\$0 \$424 \$53 \$0 \$206 \$206 \$206 \$180 \$1,483 \$3,928 \$99,277 \$54,687 \$2,606 \$2,159 \$2,505	50 5291 56 50 532 532 532 535 50 539 512 5142 5142 51,193 54,771 57,861	\$531 566 50 50 5102 50 5102 50 5102 520 5205 511,189 520,742 \$14,433 \$200 (\$1,433) \$210 \$2557)	5965 57 50 542 50 532 50 532 5177 51,495 55,979 59,850 55,531	\$15,006 \$15,186 \$17,333 \$2,224 \$25,217 \$5,644 \$7,516 \$5,897 \$0 \$9,342 \$1,136 \$13,054 \$10,7749 \$648,782 \$4,672,582 (\$452,200) \$311,885 (\$7,256) (\$7,256) (\$7,12)	\$365 (\$1,535 \$456 \$0 \$23,601 \$1,905 \$1,831 \$0 \$5,787 \$913 \$10,455 \$85,760 <u>\$359,136</u> \$359,136 \$3,737,61

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WR-2016-0170 Liberty Utanies Water Source: EMS Run updated to 11-30-17

Accept		Noel <u>Water</u>	HH/TC/OS Water	A Lakewood <u>Vialer</u>	Cedar Hill Wates	Scotsdale <u>Water</u>
	ANNUALIZED REVENUES Annualized Rate Revenues					
	Annuaszed Kate Reserves Miscellaneous Reserves	\$367,22 \$2,641		\$42,235	\$35,270	\$19,269
	TOTAL ANNUALIZED REVENUES	\$369.85		\$2,419 \$44,654	\$1,934	\$20,455
		•••••		211,001	\$\$1,204	\$20,435
	SOURCE OF SUPPLY EXPENSES					
601.000		\$0	\$0	50	\$0	50
603-100 610.000		\$133,865		\$4,430	\$3,541	\$2,172
615.000		\$280 \$102,928	5424	\$41	532	\$20
615,000		\$6,172	\$\$\$8,536 \$12,128	\$3,173 \$818	\$2,537	\$1,556
615,000		\$3,123	50	\$0	\$654 \$0	\$401 \$0
618.000		\$9,054	\$2,231	50	50	50
	TOTAL SOURCE OF SUPPLY EXPENSES	\$255,428	\$105,621	\$8,462	\$6,764	\$4,149
635.000	WATER TREATMENT EXPENSES Contract Service-Other-Dos-SOS	\$7,046	** >**			
636,000		\$14,834	\$\$,316 \$45,665	\$1,918 \$36,297	\$1,533 \$61,031	\$940 \$10,220
636,100		\$1,500	\$92,972	\$0	\$0 \$0	\$20,220
	TOTAL WATER TREATMENT EXPENSES	\$23,350	\$146,953	\$38,215	\$62,564	\$11,160
						414,100
~~~ ~~	CUSTOMER ACCOUNTS EXPENSE					
620.000 670.000		\$17,372	\$17,753	\$1,174	\$1,213	\$\$76
675.000	Bad Debt Expense Exenses and Fees	\$0 \$452	\$0	50	50	50
675.000	DNRFees	\$2,577	\$1,861 \$2,599	\$65 \$869	\$52 \$694	\$32
620.200	Billing Supplies and Postage	\$4 274	\$4,452	\$833	\$666	\$420 \$403
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$24,705	\$76,655	\$2,941	\$2,625	\$1,442
	ADHIN. & GENERAL EXPENSES					
604.000	Group Benefits	\$5,104	\$5,012	\$576	\$540	\$331
604.100 604.200	401K Match	\$\$,355	\$1,292	\$177	\$142	\$407
£04.200	Health Care/ESPP Expense Group Life	\$28,189 \$480	\$27,500	\$3,738	\$2,987	\$1,853
631,200	IU US Alocation - Admin	\$0	\$534 \$1,668	\$64 -\$197	\$51 \$158	\$31 \$97
634.300	LABS US BS Hon Lab - HAR	\$525	\$189	\$69	\$56	\$34
631,705	LU Canada Altocation - Admin	\$2,207	\$2,113	\$304	\$244	5149
634,930	APLIC Abocation - Admin	\$7,511	55,101	\$1,012	\$\$09	\$495
635.800	LABS Nontabor Allocations NARDC	\$9,395	\$10,293	\$1,264	\$1,010	\$620
636,900	LABS Corporate Service Non-Labour Abotation		\$5,335	\$669	\$\$35	\$328
637.100 637.200	LABS US CS Non Labor - HAR	\$124	\$120	\$16	\$13	58
637.300	LU Corp US Admin Allocation LU Region Labor	\$389	\$213	.\$51	\$41	\$25
637.300	LU Region Admin Allocation	\$4,300 \$950	\$4,002 \$918	\$546 \$126	\$435	\$268
650,000	Transportation Expenses	\$3,621	\$67	59	\$100 \$7	\$62 \$4
650.000	Transportation Expenses-OPS-SOS	599	50	50	\$0	\$0 \$0
655.000	Insurance-Vehicle-ADMIN	\$350	\$350	\$50	\$40	\$25
657.000	Insurance-General Liability	\$2,906	\$2,843	\$385	\$305	\$189
658.000	Workers Compensation	\$1,303	\$1,267	\$172	\$138	535
665.000 675.000	Regulatory Commission Expense Travel	\$2,366	\$2,845	\$310	\$243	\$153
675.000	Means and Entertainment	\$1,124 \$267	\$493 \$134	\$65	\$52	\$32
675.000	Telephone Extense	\$13,721	\$7,729	\$77 .\$45	\$61 \$35	\$38 .\$22
675.000	Bank Charges	\$16,650	\$15,602	\$2,049	\$1,638	\$1,005
675.000	Misc. General Expenses	50		50	50	\$0
	TOTAL ADMIN, & GENERAL EXPENSES	\$111.938	598,652	\$12,071	\$9,650	\$6,242
403.000	DEPRECIATION EXPENSE		A			
100.000	Deprecations Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE	\$150,283	\$121,220	512,428	\$9,701	\$6,095
		12.00,200	3124,220	\$12,428	\$9,701	\$6,096
	AMORTIZATION EXPENSE					
403.000	Amortization of Regulatory Assets	\$0	\$109	\$0	\$0	50
	TOTAL AMORTIZATION EXPENSE	\$0	\$109	\$0	50	\$0
408 000	OTHER OPERATING EXPENSES Property Taxes	\$11,914	66.60)	** ***	** ***	
408.000	Payrol Tates	\$10,570	\$6,502 \$2,800	51,673 \$463	\$1,337 \$370	\$820 \$227
408.000	Geoss Fereigits Tax	\$0	50	\$0	\$9	\$0
403.000	Alissouri Franchise Taxes	\$0	\$0	\$0	50	50
403.001	Transportation Depr Clearing	\$0	\$a	50	\$0	\$0
403,900	Kansas City Income Taxes Paid	\$0	50	50	.\$0	\$0
0.000	Customer Deposit Expense	\$145	5106	\$49	\$19	\$24
	TOTAL OTHER OPERATING EXPENSES	\$22,630	\$9,808	\$2,185	\$1,746	\$1,071
	TOTAL OPERATING EXPENSES	\$588,374	\$509,028	\$75,302	\$93,050	\$30,160
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7.6,100
	Interest Expense	\$38,269	\$33,948	54,934	\$3,692	\$2,448
	Return on Equity	\$\$9,449	\$55,644	\$\$,170	\$6,053	\$4,013
	kstome Taxes	\$20,293	\$25,414	\$2,789	\$2,067	\$1,370
	TOTAL INTEREST RETURN & TAXES	\$116,011	\$115,004	\$15,943	\$11,812	\$7,831
		6706		400	A	Ann An -
	TOTAL COST OF SERVICE	\$704,385	\$524,034	\$92,245	\$104,862	\$37,991
	Less: Miscellaneous Revenues	57,641	\$3,764	\$2,419	\$1.934	\$1,125
	COST TO RECOVER IN RATES	\$701,744	\$620,270	\$89,826	\$102,924	\$36,405
					····*	• • • • • • •
1	INCREMENTAL INCREASE IN RATE REVENUES	\$334,521	\$267,598	\$47,591	\$57,654	\$17,536
	-	An				
	PERCENTAGE OF INCREASE	\$0.44%	75.13%	106.53%	181.85%	85.73%

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# WR-2018-0170 Liberty Unities Water Source: EIAS Fion updated to 11-30-17

		Creatylea Acres	Warren Woods	Hitshine	High Ridge	Total
Floressa	<u>Pristiplen</u> ARNUALIZED REVENUES	Weite	WATER	Water	Water	Water
	Annualized Rate Revenues	\$17,550	\$10,360	\$9,732	\$17,106	5871,317
	MiscePaneous Resenues TOTAL ANNUALIZED REVENUES	\$929	\$760	\$606	\$765	\$15,007
		518,47 <del>3</del>	\$11,120	\$10,336	\$17,874	\$\$86,324
601.000	SOURCE OF SUPPLY EXPENSES Labour-Engineering					
601.100	Labour-Operations-Source of Supply	\$0 \$1,701	\$0 \$1,393	50 51,111	\$0 \$1,407	\$0 \$181,922
610.000	Putchases Water-Ops-503	\$16	\$13	\$10	\$13	5849
615.000	Purchases Power-Ops-SOS	\$1,219	\$993	\$795	\$1,003	\$172,747
615.000 615.000	Purchases Power-Ops-T&D Purchases Power	5314	\$257	\$205	\$260	\$20,949
618 000	Chemicals-Opt-W7	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$3,123
	TOTAL SOURCE OF SUPPLY EXPENSES	\$3,250	\$2,661	\$2,122	\$2,688	<u>\$11,295</u> \$390,835
	WATER TREATMENT EXPENSES					
636 000	Contract Service-Other-Opt-SOS	\$737	\$603	\$481	\$609	\$22,183
636.000	Contract Service-Other	\$17,861	\$5,822	\$9,326	\$28,813	\$229,631
636,100	Contractual Services Outside Oper-Ops-SOS TOTAL WATER TREATMENT EXPENSES		\$0 \$6,425	<u>\$0</u> \$9,807	50	\$94,472
		210,000	20,425	\$9,007	\$29,422	\$345,536
620.000	CUSTOMER ACCOUNTS EXPENSE Materials and Supplies		****		<b>.</b>	
670.000	Bad Debt Espense	\$451 50	\$359 50	\$294 \$0	\$373 50	\$39,575 \$0
675.000	ticenses and Fees	\$25	\$21	\$16	\$21	\$7,554
673.000	DNR Fees	\$334	\$273	SZ18	\$276	\$\$,264
620,200	Ecting Supplies and Postage TOTAL CUSTOMER ACCOUNTS EXPENSE	\$400	\$262	\$209	5414	\$11,918
		\$1,210	\$925	\$737	\$1,034	\$62,313
	ADMIN. & GENERAL EXPENSES					
	Group Benefits 401K Matth	\$260	\$212	\$169	\$215	\$12.519
	Health Care/(SPP Expense	\$68 \$3,436	\$56 \$1,187	544 5937	\$56 \$1,187	\$7,541 \$68,994
	Group Life	\$25	\$20	\$16	\$20	\$1,721
	tu us Allocation - Admin	\$76	\$52	\$49	553	\$2,307
	LABS US BS Non Lab - HAR LU Canada Allocation - Admin	\$27 \$117	\$72 \$95	\$17 \$76	522 597	\$961
	APUC Allocation - Admin	\$359	\$318	\$254	5321	\$5,405 \$18,890
	LABS HonLabor Aflocations NARUC	\$485	\$397	\$317	\$401	\$23,781
	LABS Corporate Service Non-Labour Allocation LABS US CS Non-Labor - NAR	\$257	\$210	\$168	\$212	\$12,464
	LV Corp US Admin Allocation	55 520	\$5 \$16	\$4 \$13	\$5 516	\$296 \$784
	LU Region Labor	\$210	\$172	\$137	\$173	\$10,244
	LU Region Admin Allocation	\$45	\$40	\$32	\$40	\$2,315
	Transportation Expenses	53	\$3	\$2	\$3	\$3,716
	Transportation Expenses-OPS-SOS insurance-Vehicle-ADMIN	50 519	-\$0 \$15	50 513	50 516	\$93
	insurance-General Liability	\$148	\$121	\$96	\$172	\$933 \$7,118
	Warters Compensation	\$66	\$54	\$43	\$55	\$3,183
	Regulatory Commission Expense Travel	\$119	\$97	\$78	\$99	\$6,215
	Weals and Entertainment	\$25 \$79	\$20 524	\$16 \$19	\$21 \$24	\$1,827 \$673
75.000 1	felephone Expense	\$17	\$14	\$11	\$14	\$21,609
	laok Charges	\$787	\$644	\$514	\$551	\$39,540
	Mac. General Expenses OTAL ADMIN. & GENERAL EXPENSES	\$0 \$4,637	<u>50</u> 53,806	<u></u> \$3,025	\$0 \$3,833	\$0 \$252,637
		24,021	<i>,,,,,,,</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	33,023	33033	\$232,63/
	REPRECIATION EXPENSE Represation Expense, Dep. Exp.	\$4,772	\$3,906	63 114	53,839	ener 11.
	OTAL DEPRECIATION EXPENSE		\$3,906	<u>53,119</u> 53,119	\$3,439 \$3,439	<u>\$315,364</u> \$315,364
	MORTIZATION EXPENSE					•
	monitration of Regulatory Assets	\$0	\$0	\$0	\$0	\$109
	OTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$109
a	THER OPERATING EXPENSES					
8.000 Pi	roperty Tases	\$642	\$526	\$419	\$531	\$24,764
	aytoë Taxes	\$178	5146	\$116.	5147	\$15,017
	ross Receipts Tax Sissouri Franchise Taxes	\$0 50	\$0 \$0	50 50	\$0 \$0	\$0 \$0
	ransportation Depr Clearing	\$0	\$0 \$0	50	\$0 \$0	\$0 \$0
	Insas Oty Income Taxes Paid	\$0	\$0	50	50	50
	usigner Deposit Expense DTAL OTHER OPERATING EXPENSES	\$19 \$839	<u>\$15</u> \$687	<u>\$12</u> \$547	\$16 \$694	\$410
			4001	23 <b>7</b> 7	2024	\$46,131
10	DTAL OPERATING EXPENSES	\$33,308	\$18,410	\$19,357	\$41,560	\$1,409,549
ja	terest Expense	\$1,916	\$1,562	\$1,239	51,402	387,460
	tturn oo Equity	\$3,140	\$2,550	\$2,030	\$7,799	\$143,358
	солье Тахез	\$1,057	\$873	\$693	\$785	.\$\$\$.341
, TC	DTAL INTEREST RETURN & TAXES	\$6,113	\$4,995	\$3,952	\$4,436	\$786,159
ţc	ITAL COST OF SERVICE	\$39,421	\$23,405	523,319	\$46,045	\$1,695,701
	ss: Miscellaneous Revenues					
	ST TO RECOVER IN RATES	\$929 \$34,492	\$760 \$22,645	\$22,713	\$768 \$45,278	\$15,007
IN C	CREMENTAL INCREASE IN RATE REVENUES	\$20,942	\$12,285	\$12,9#1	\$2\$,172	\$809,321
	RCENTAGE OF INCREASE	113.33%	110.48%	125.57%		

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SR-2018-0171 Liberty Utilities/Rate Base

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Source: EMS Run Ending Balance 11-30-17

		TC/OM	Callior	Cana Da	-k Course		Course
Account#	Plant Account Description	Plant	- Sewer <u>Depr. Res.</u>	Plant	ck - Sewer <u>Depr. Res.</u>	44 · · · ·	Sewer <u>Depr. Res.</u>
<u>Hoodant H</u>	INTANGIBLE PLANT	Linud	<u>Depi, nes.</u>	<u>( 1913)</u>	Deprinter	a <u>Taalir</u>	peppines.
301,000	Organization - IP	SO	\$0	\$3,000	\$3,025	\$3,000	\$3,025
302,000	Franchises - IP	\$0	\$0	\$0		\$0	\$0
303.000	Miscellaneous Intangible Plant - IP	\$0 \$	\$0	ŝõ	\$0	\$0	\$0
	TOTAL PLANT INTANGIBLE	\$0	\$0	\$3,000		\$3,000	\$3,025
		•		+0,	+=,5.44	6 <b>******</b>	<b>+ -</b> /
	COLLECTION PLANT					È.	
350,000	Land and Land Rights - CP	\$0	\$0	\$8,800	\$0	\$8,800	\$0
350,100	Land and Land Rights - Shared Services	\$0	\$0	\$0	\$0	\$0	\$0
351,000	Structures and Improvements	\$403,589	\$9,874	\$0	\$0	\$8,800 \$0 \$403,589	\$9,874
352,100	Collection Sewers, Force - CP	\$10,497	\$4,789	\$0	\$0	\$10,497	\$4,789
352,200	Collection Sewers, Gravity - CP	\$481,145	\$134,336	\$56,675	\$4,062	\$537,822	\$138,398
353.000	Services to Customers - CP	\$0	\$0	\$3,400	\$28	\$3,400	\$28
354.000	Flow Measuring Devices - CP	\$9,295	\$4,419	\$13,137	\$294	\$22,432	\$4,713
355,000	Flow Measuring Installations - CP	\$2,909	\$132	\$0	\$0	\$2,909	\$132
	TOTAL COLLECTION PLANT	\$907,436	\$153,550	\$82,013	\$4,384	\$989,449	\$157,934
	SYSTEM PUMPING PLANT					8 27	
362,000	Receiving Wells - SPP	\$10,661	\$8,150	\$0	\$0	\$10,661	\$8,150
363,000	Electric Pumping Equipment - SPP	\$262,207	\$351,806	\$151,400	\$107,113	\$413,607	\$458,919
	TOTAL SYSTEM PUMPING PLANT	\$272,868	\$359,956	\$151,400	\$107,113	\$424,268	\$467,069
						Σ.	
	TREATMENT & DISPOSAL PLANT						
372.000	Treatment & Disposal Equipment - TDP	\$621,995	\$345,420	\$87,132	\$44,583	\$709,127	\$390,003
372.100	Oxidation Lagoons	\$0	\$0	\$0	\$0	\$0	\$0
373,000	Plant Sewers - TDP	\$15,772	\$8,520	\$8,104	\$0	\$23,876	\$8,520
374.000	Outfall Sewer Lines - TDP	\$3,892	\$948	\$0	\$0	\$3,892	\$948
	TOTAL TREATMENT & DISPOSAL PLANT	\$641,659	\$354,888	\$95,236	\$44,583	\$736,895	\$399,471
	CONCOAL DI ANT					D Ê	
374,000	GENERAL PLANT Land and Land Rights - GP	έΩ	***	6120	ćo.	\$338	\$0
	-	\$0	\$0	\$338	\$0 ¢0	5 \$338 S \$3,250	•
390,000	Structures and Improvements - GP	\$1,057	\$0	\$1,301	\$0	\$338 \$2,358 \$57,764 \$27,653 \$0	\$0 610 500
390,100	Structures & Improvements - Shared Svcs	\$43,772	\$9,493	\$13,992	\$3,035	\$\$ <b>7,764</b>	\$12,528
391,000 391,100	Office Furniture & Equipment	\$7,990	\$1,334	\$19,663	\$1,480	\$27,653 \$0	\$2,814
391,100	Office Computer Equipment	\$0 \$5 472	\$0	:\$0	**	\$7,223	\$0 \$1,510
391.200	Old Furniture & Equipment-Shared Svos Old Computer Equipment-Shared Svos	\$5,473	\$1,144 \$0	\$1,750 S0	\$36 <del>6</del> \$0	\$7,225 \$0	\$1,510
392,000	Transportation Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
392,000	Transportation Equipment-Shared Sycs	\$0 \$4,618	\$0 \$1,170	\$0 \$1,476	\$374	\$6,094	\$1,544
393,000	Stores Equipment	\$4,616 \$0	\$1,170	\$1,470 \$3,527	\$2,627	\$3,527	\$2,627
394,000	Tools, Shop & Garage Equipment	\$2,341	\$38	\$3,527 \$1,913	\$44	\$4,254	\$82
394.100	Tools, Shop & Garage Eq-Shared Svcs	\$684	\$79	\$219	\$25	\$903	\$104
396,000	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0
397,000	Communication Equipment	50	\$0	\$0	\$0	\$0	\$0
398,000	Misc. Equipment	\$1,049	\$323	\$335	\$103	\$1,384	\$426
399,000	Other Tangible Plant	\$1,662	\$1,023	\$531	\$327	\$2,193	\$1,350
399,100	Other Tangible Plant-Severs	\$202	\$160	\$65	\$51	\$267	\$211
399.300	Other Tangible Plant-Network HW	\$2,323	\$1,830	\$742	\$585	\$3,065	\$2,415
399,400	Other Tangible Plant - PC-SW	\$19,172	\$15,437	\$6,129	\$4,935	\$25,301	\$20,372
399,600	Other Tangible Plant - PC-SW	\$115,436	\$61,734	\$36,901	\$19,734	\$152,337	\$81,468
	TOTAL GENERAL PLANT	\$205,779	\$93,765	\$88,882	\$33,686	\$294,661	\$127,451
	··· .	-					
	TOTAL PLANT & DEPRECIATION RESERVE	\$2,027,742	\$962,159	\$420,531	\$192,791	\$2,448,273	\$1,154,950
	NET PLANT IN SERVICE	\$1,065,583		\$227,740	-	\$1,293,323	
	CIAC	(\$223,340)				(\$223,340)	
	CIAC Amortization	\$71,880				\$71,880	
	Customer Advances					\$D	
	Customer Deposits					\$0	
	Deferred Income Taxes	(\$200,273)		(\$29,708)		(\$229,981)	
	· · · · · · ·	•					
	TOTAL RATE BASE	\$713,850		\$198,032		\$911,882	
	Total Weighted Rate of Return, Including Income Tex	6.79%		6.79%	l	6.79%	
		\$48,463		\$13,444		\$61,908	
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SR-2018-0171 Uberty Utätles Sewer Source: EMS Run updated to 11-30-17

Annusland Rate Revenues         520         51,220         51,220           TOTAL ANNUALIZE ORVENUES         50         51,220         51,220         51,220           SOURCE OF SUPPLY EXPENSES         50         50         50         50         51,220           SOURCE OF SUPPLY EXPENSES         51,235         51,235         51,235         51,235           711.00         Subwirt-Revenues         51,235         51,235         51,235         51,235           715.50         Purchases Power-Opa-Collect         51,4255         51,814         50         51,814         50         51,814           737.40         Ull Region labor         50         57,10         51,814         50         51,814           737.50         Contract Service-Test Op-780         52,418         50         52,418         50         53,242           735.50         Contract Service-Test Op-780         52,418         50         53,222         73,200         51,524         53,545         53,5242           735.50         Contract Service-Tober Ober Op-780         53,545         53,537         5156           735.50         Contract Service-Tober Ober Op-780         53,545         53,522         53,522           735.50         Contract Service-Tob	<u>Account #</u>	Destinion ANNUALIZED REVENUES	tc/OM Sewet	Cape Rock Sewer	Total Sewer <u>Sevier</u>
TOTAL ANNUALIZED REVENUES         \$202,143         \$57,458         \$255,601           SOURCE OF SUPPLY EXPENSES         50         50         50         50           701.000         tabour-Expireting         \$14,235         \$2,832         \$17,127           715.00         Purchase Power-Op-Cohect         \$14,435         \$2,832         \$17,127           715.00         Purchase Power-Op-Cohect         \$14,435         \$2,832         \$17,127           715.00         Purchase Power-Op-Cohect         \$13,464         \$13,034         \$47,898           COLLECTION MARK EXPENSES         50         \$50         \$50         \$50           726.000         Contract Serv-Fei-Ober Patho         \$2,418         \$0         \$13,814           726.000         Contract Serv-Other Op-Cohect         \$50,90         \$50         \$50           726.000         Contract Serv-Other Op-Cohect         \$513,045         \$16,050         \$50,050           726.000         Contract Serv-Other Op-Cohect         \$13,045         \$15,050         \$150,050           726.000         Customer Accounts Expenses         \$139         \$37         \$156           701.00         Group Benefin         \$2,163         \$70,1         \$2,8445           701.00			\$202,143	\$56,238	\$258,331
SOURCE OF SUPPLY EXPENSES         50         50         50           701.000         Sahires and Wages Operations         \$14,359         \$7,568         \$21,277           715.00         Purchases Power-Ops-TBD         \$5,270         \$51,974         \$51,314           737.00         Purchases Power-Ops-TBD         \$52,710         \$51,974         \$51,314           737.00         Uterion takes         \$50         \$50         \$51,821         \$51,304         \$47,898           707AL SOURCE OF SUPPLY EXPENSES         \$12,814         \$50         \$51,831,4         \$50         \$51,831,4         \$50         \$52,821           725.00         Contract Ser-Other Ops-Colect         \$50         \$50         \$50         \$50           720.000         Materials Services Other         \$53,643         \$1,637         \$55,282           735.00         Contract Services Other         \$51,950         \$515,650           701.00         Materials & Services Other         \$51,950         \$515,650           701.00         Other Transformation Services Other         \$519         \$537         \$155,650           701.00         Other Transformation Services Other         \$519         \$37         \$155,650           701.00         Other Services Other					
701.000         tablow-Englereting         50         50         50           701.000         Spinier and Waget Operations         514,353         57,565         521,977           715.500         Purchases Power-Ope-TBD         54,213         52,822         52,832         531,834           737.400         Ukagion tabor         50         514,835         531,864         5313,034         547,898           707.10         COLLECTION MAINT. EXPENSES         50         50         50         50           725.500         Contract Serv-Test-Ope-Collect         530,453         51,637         552,2418           725.500         Contract Serv-Test-Ope-Collect         550,451         500         50         50           725.500         Contract Serv-Test-Ope-Collect         550,675         513,614         50         52,620           725.500         Contract Serv-Test-Ope-Collect         550,675         515,600         5156,600           728.500         Contract Serv-Test-Ope-Collect         5136,045         520,015         5156,600           704.000         Group Benefits         521,19         537         5156           704.000         Group Benefits         521,63         570         5277           704.000		TOTAL ANNUALIZED REVENUES	\$202,143	\$\$7,458	\$259,601
201.100         Splance and Wages Operations         \$14,359         \$7,568         \$21,927           201.100         Purchases Power-Ope-T&D         \$0         \$210         \$211.00           715.100         Purchases Power-Ope-T&D         \$0         \$210         \$211.00           717.500         Purchases Power-Ope-T&D         \$0         \$210         \$211.00           707.013.600/RC 0F SUPPLY EXPENSES         \$34,864         \$13,014         \$547,898           COLLECTION MAINT. EXPENSES         \$13,814         \$0         \$13,814           70000         Materialk & Supples         \$0         \$0         \$0           701.100         Contract Serv-Other Opp-Collect         \$56,072         \$18,378         \$53,455           703.100         Contract Serv-Other Opp-Collect         \$13,064         \$16,579         \$515,600           703.100         Contract Serv-Other Opp-Collect         \$13,064         \$14,579         \$515,600           704.000         Group Benefits         \$2,163         \$701         \$2,864           704.000         Group Dife         \$210         \$37         \$156           704.000         Group Dife         \$210         \$37         \$284           704.000         Group Uife         \$210 </td <td></td> <td>SOURCE OF SUPPLY EXPENSES</td> <td></td> <td></td> <td></td>		SOURCE OF SUPPLY EXPENSES			
715.100         Purchases Power-Ops-T&D         52,210         51,223         51,7127           715.500         Purchases Power-Ops-T&D         56,210         51,924         51,127           727.400         UDRegion Labor         50         512,02         5110         5110           715.500         Chenklat-Ops-TraiteDops         513,814         50         513,814         50         513,814           725.500         Chenklat-Ops-TraiteDops         513,814         50         50         50           725.500         Contract Service-Ops-Collect         500         52,222         534,455         513,814           726.200         Contract Service-Other         50,607         513,814         50         55,222           726.200         Contract Service-Other         55,607         513,845         51,827         556,600           726.200         CustroMER ACCOUNTS EXPENSE         5119         537         5156           704.000         Group Benefits         52,163         570         52,864           704.000         Group Benefits         52,10         537         5237           704.000         Group Benefits         52,10         537         5237           704.000         Group Benefits			50	\$0	\$0
715.500         Purchases Power-Ops-T&D         52,210         51,324         51,34           737.400         LU Region Labor         50         5710         5710         5710           707AL SOURC OF SUPPLY EXPENSES         513,814         50         5718,500         5718,514         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
327.400         U Repon Labor         50         5210         5210           737.400         UU Repon Labor         50         5210         5210         5210           715.500         Chenklat-Opa-TreatEDoip         513,814         50         513,814           720.500         Contract Serv-Fort-Pop-Tcolbect         500         50         50           735.500         Contract Serv-Fort-Opt-Colbect         550,720         513,814         50         521,827           720.500         Contract Serv-Fort-Opt-Colbect         550,727         513,727         554,425           720.500         Contract Serv-Fort-Opt-Colbect         550,727         513,727         554,425           720.500         Materialts & Supples         5119         537         5156           701.00         Materialts & Supples         5119         537         5156           701.00         Glux Match         5300         537         5287           701.00         Glux Match         5300         537         5287           701.00         Glux Match         5300         517.700         537           701.00         Glux Match         5300         517.700         537           701.00         Glux Match         <					
TOTAL SOURCE OF SUPPLY EXPENSES         534,864         513,034         547,892           COLLECTION MAINT, EXPENSES         Chemicals Op-TreatEDisp         513,814         50         50         50         50           735,500         Contract Serv-Outs-Op-TRE         S33,845         51,837         S53,281           726,103         Contract Serv-Outsel Op-Collect         S30         S0         S0         S0           735,103         Contract Serv-Outsel Op-Collect         S13,645         51,637         S53,282           736,003         Contract Serv-Outsel Op-Collect         S16,045         S20,015         S155,060           700,005         COSTOMER ACCOUNTS EXPENSE         S119         S37         S156           700,005         Group Benefits         S2,163         S701         S2,864           701,004         Group Benefits         S2,119         S37         S15700           701,000         Group Benefits         S2,103         S15,700         S15,700           701,000         Group Benefits         S2,103         S17         S227           750,000         Intrance-Vehick-ADMIN         S166         S52         S218           750,000         Intrance-Vehick-ADMIN         S166         S52         S218					
718.500       Chemicals Day-Treat Bürg       \$13,814       \$0       \$13,814         720.000       Materials & Supples       \$0       \$0       \$0         735.500       Contract Serv-Other/Op-Colect       \$50       \$0       \$50         735.000       Contract Serv-Other/Op-Colect       \$50       \$50       \$50         735.000       Contract Serve-Other/Op-Colect       \$55,072       \$18,378       \$58,455         735.000       Contract Serve-Other/Op-Colect       \$55,072       \$15,376       \$50,572         705.000       Contract Serve-Other       \$51,373       \$51,570       \$155,570         705.000       Contract Serve-Other       \$51,197       \$37       \$155         706.000       Group Benefits       \$2,163       \$701       \$2,864         701.000       401K Match       \$5303       \$574       \$877         704.000       Group Benefits       \$2,9       \$10       \$39         705.000       Transportation Expentes       \$2,9       \$10       \$39         755.000       Intrance-General Libra       \$12,22       \$56       \$78         755.000       Intrance-General Libra       \$2,255       \$1,623         755.000       Intrance-Whick-ADMIN					
718.500       Chemicals Day-Treat Bürg       \$13,814       \$0       \$13,814         720.000       Materials & Supples       \$0       \$0       \$0         735.500       Contract Serv-Other/Op-Colect       \$50       \$0       \$50         735.000       Contract Serv-Other/Op-Colect       \$50       \$50       \$50         735.000       Contract Serve-Other/Op-Colect       \$55,072       \$18,378       \$58,455         735.000       Contract Serve-Other/Op-Colect       \$55,072       \$15,376       \$50,572         705.000       Contract Serve-Other       \$51,373       \$51,570       \$155,570         705.000       Contract Serve-Other       \$51,197       \$37       \$155         706.000       Group Benefits       \$2,163       \$701       \$2,864         701.000       401K Match       \$5303       \$574       \$877         704.000       Group Benefits       \$2,9       \$10       \$39         705.000       Transportation Expentes       \$2,9       \$10       \$39         755.000       Intrance-General Libra       \$12,22       \$56       \$78         755.000       Intrance-General Libra       \$2,255       \$1,623         755.000       Intrance-Whick-ADMIN					
720.00         Materials & Supples         50         50         50           723.500         Contract & Ser-Viet-Op-T&D         52,418         50         5,2418           725.100         Contract & Ser-Viet-Op-Collect         550         50         50           725.100         Contract & Ser-Viet-Op-Collect         551,645         51,637         555,782           726.00         Contract & Ser-Viet-Op-Collect         5136,045         520,015         5156,060           707.11         WATER TREATMENT EXPENSE         5119         537         5156           707.02         Materials & Supples         5119         537         5156           704.000         Group Benefia         52,163         5701         52,864           704.000         Group Benefia         52,163         5701         52,864           704.000         Group Ide         5303         5574         537           704.000         Group Ide         5303         5574         537           704.000         Group Ide         5303         5574         537           704.000         Forup Benefia         521,00         537         529           704.000         Tramportalion Expentes         539         510	718 500		632 R1A	\$0	613.814
735.500         Contract Serv-Test-Op:/E0         52,418         50         52,418           736.100         Contract Serv-Other Other Op: Collect         \$90         \$0         \$0         \$90           736.100         Contract Serv-Other Other Op: Collect         \$66,078         \$16,637         \$53,835         \$51,637         \$53,835           736.100         Contract Serv-Collect         \$66,078         \$18,378         \$54,455         \$135,045         \$20,015         \$155,060           720.800         Materials & Supples         \$119         \$37         \$156           701.100         Group Benefits         \$21,163         \$701         \$2,864           701.000         Group Benefits         \$21,163         \$701         \$2,864           701.100         401K Match         \$303         \$574         \$877           704.000         Group Benefits         \$210         \$57         \$2277           704.000         Group Life         \$210         \$57         \$277           704.000         Group Life         \$210         \$57         \$277           704.000         Group Life         \$118,800         \$3990         \$15,700           704.000         Group Life         \$103         \$163					
735.100         Contract Services-Other Contract Services-Other Contract Services-Other Contract Services-Other Contract Services-Other Contract Services-Other Contract Services-Other Contract Services-Other Contract Services-Other Contract Services-Other COSTOMER ACCOUNTS EXPENSE         S15,645         S15,782         S34,656           720.800         Materials & Supples TOTAL CUSTOMER ACCOUNTS EXPENSE         S119         S37         S156           704.000         Group Benefits         S2,163         S701         S2,864         S077           704.000         Group Benefits         S2,163         S701         S2,864         S077           704.000         Group Benefits         S2,163         S701         S2,864         S077           704.000         Group Benefits         S210         S87         S277         S157           704.000         Group Binefits         S210         S87         S2797           704.000         Group Binefits         S212         S12         S12           75000         Iransportation Expentes         S122         S12         S16         S78           75000         Iransportation         S549         S1174         S73         S73           75000         Iransportation         S55         S18         S76         S73           775000<	735.500				
736.200         Contract Serv-OutsVet Oper-Op-Collect TOTAL WATER TREATMENT EXPENSES         556,078         518,378         556,455           720.800         Materials & Suppless         5119         537         5156           720.800         Group Benefits         52,163         5701         52,864           704.100         Group Benefits         52,163         5701         52,864           704.200         Group Benefits         52,163         5701         52,864           704.000         Group Benefits         52,163         5701         52,864           704.100         Health Care/ESPP Expense         511,800         53,990         515,790           704.000         Group Life         5210         537         527           705.000         Transportation Expenses         512         566         522         5218           755.000         Identers Companisation         5549         5174         5123         566         5224           775.000         Travel         5155         566         5224         572         56         572           775.000         Identers Companisation         52,327         56         5724         573.00         5224         575         5224		-	\$90		
TOTAL WATER TREATMENT EXPENSES         \$135,045         \$20,015         \$156,060           720.800         Materials & Supples         \$119         \$37         \$156           720.800         Materials & Supples         \$119         \$37         \$156           720.800         Materials & Supples         \$119         \$37         \$156           720.000         Group Benefits         \$2,163         \$701         \$2,864           704.000         forup Binefits         \$303         \$574         \$807           750.000         Insurance-General Libbing         \$1,228         \$395         \$1,623           750.000         Insurance-General Libbing         \$155         \$66         \$224           750.000         Insurance-General Libbing         \$155         \$66         \$224           750.000         Inserias and Fees         \$25         \$18         \$163 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Z0.800         CUSTOMER ACCOUNTS EXPENSE TOTAL CUSTOMER ACCOUNTS EXPENSE         5119         537         5156           ADMIN. & GENERAL EXPENSE         \$119         \$37         \$156           ADMIN. & GENERAL EXPENSE         \$2163         \$701         \$2,861           704.000         Group Benefits         \$21,63         \$701         \$2,861           704.100         Health Care/ESPP Expense         \$11,800         \$3,990         \$15,790           704.400         Irourance-Vehicle ADMIN         \$166         \$52         \$218           750.000         Transportation Expenses         \$72         \$16         \$37           750.000         Transportation Expense         \$12,228         \$395         \$1,623           750.000         Meters Companiation         \$54         \$722         \$16         \$78           775.000         Meters and Frees         \$220         \$56         \$224           775.000         Meters and Frees         \$153         \$565         \$224           775.000         Meters and Frees         \$173.100         L485 US Sory Admin Aloc         \$163         \$511         \$273           775.000         Meters and Frees         \$2,660         \$733         \$2,733         \$173.400         \$100 c	735.200			+	
720.800         Materials & Supples         5119         537         5156           ADMIN, & GENERAL EXPENSE         5119         537         \$156           ADMIN, & GENERAL EXPENSE         52,163         \$701         \$2,864           704.100         Group Benefits         \$201         \$574         \$877           704.200         Health Carr/ESPP Expense         \$11,800         \$3,990         \$15,790           704.400         Group Life         \$210         \$57         \$297           750.000         Transportation Expenses         \$22         \$10         \$37         \$128           750.000         Insurance-General LibbRry         \$1,228         \$395         \$1,623         \$163           775.000         Meesis and Entertainment         \$60         \$103         \$163           775.000         Transportation         \$235         \$163         \$173           775.000         Transportation Alloc         \$220         \$163         \$173           775.000         Teleptone Expense         \$153         \$565         \$224           775.000         Meesis and Entertainment         \$60         \$103         \$163           773.100         LABS US Sout Jabor Alloc         \$2232         \$73 </td <td></td> <td>Source marks the annual parkinger</td> <td>3130,043</td> <td>\$10,015</td> <td>3130,000</td>		Source marks the annual parkinger	3130,043	\$10,015	3130,000
TOTAL CUSTOMER ACCOUNTS EXPENSE         5119         537         \$156           ADMIN, & GENERAL EXPENSES         52,163         5701         \$2,864           704.000         Group Benefits         \$333         \$574         \$387           704.000         Group Benefits         \$3333         \$574         \$387           704.200         Health Care/ESPP Expense         \$11,800         \$3990         \$15,700           704.400         Group Life         \$210         \$87         \$297           750.000         Insurance-Vehicle-ADMIN         \$1656         \$522         \$218           755.000         Insurance-Vehicle-ADMIN         \$153         \$665         \$224           755.000         Insurance-Vehicle-ADMIN         \$50         \$103         \$163           775.000         Telephone Expense         \$515         \$185         \$518           737.100         LABS US Corp Admin Alloc         \$153         \$516         \$68 </td <td></td> <td></td> <td></td> <td>4</td> <td></td>				4	
ADMIN. & GENERAL EXPENSES           704.000         Group Benefits         \$2,163         \$701         \$2,854           704.100         401k Match         \$303         \$574         \$877           704.200         Group Life         \$21,800         \$3.990         \$15,790           704.400         Group Life         \$29         \$10         \$39           750.000         Transportation Expenses         \$29         \$10         \$39           750.000         Insurance-General Libbits         \$1,225         \$355         \$1,623           750.000         Insurance-General Libbits         \$1,535         \$56         \$227           750.000         Meesis and Frees         \$72         \$6         \$78           775.000         Meesis and Frees         \$72         \$6         \$78           775.000         Temptone Expense         \$515         \$18         \$76           775.000         Temptone Expense         \$520         \$103         \$115           775.000         Meesis and Frees         \$72         \$56         \$78           775.000         Meesis and Frees         \$104         \$500         \$103         \$113           775.000         Meesis and Frees         \$1046	720.800	••			
764.000       Group Benefits       \$2,163       \$701       \$2,864         704.100       401k Match       \$303       \$574       \$577         704.200       Group Life       \$11,800       \$2,907       \$297         750.000       Group Life       \$210       \$87       \$297         750.000       Insurance-General LibBaty       \$11,800       \$2,939       \$1,623         750.000       Insurance-General LibBaty       \$1,228       \$395       \$1,623         750.000       Insurance-General LibBaty       \$1,228       \$395       \$1,623         750.000       Insurance-General LibBaty       \$1,228       \$395       \$1,623         750.000       Meels and Fees       \$72       \$6       \$78         775.000       Tervel       \$135       \$66       \$224         775.000       Telephone Expense       \$55       \$163       \$613         7971.00       LABS US Bus Labor Alloc       \$153       \$56       \$288         7971.00       LABS US Bus Labor Alloc       \$163       \$51       \$214         7971.00       LABS US Bus Labor Alloc       \$163       \$51       \$214         7971.00       LABS US Corp Admin Alloc       \$163       \$51		TO THE COST MARK MCCOUNTS EAPENDE	3113	337	3130
704.100         401K Match         \$303         \$574         \$877           704.200         Health Care/ESPP Expense         \$11,800         \$3,930         \$15,730           704.200         Group Life         \$210         \$57         \$277           750.000         Transportation Expenses         \$29         \$10         \$39           756.000         Insurance-Greeneral Lib/Baty         \$1,528         \$395         \$1,623           756.000         Insurance-Vehicle-ADMIN         \$166         \$522         \$11         \$723           756.000         Insurance-Centeral Lib/Baty         \$1,53         \$66         \$724         \$75           757.000         Ikeniss and Fees         \$72         \$6         \$77         \$77.00           750.000         Tervel         \$158         \$56         \$224         \$76         \$77.77           775.000         Meals and Entertainment         \$50         \$103         \$163         \$77.000         \$200         \$66         \$228           775.000         Republicory Commission Expense         \$1,046         \$502         \$1,518           775.000         Republicory Commission Expense         \$1,046         \$2000         \$39,049           707.800 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
704.200         Health Care/ESPP Expense         \$11,800         \$3,990         \$15,790           704.400         Group Life         \$210         \$57         \$237           750.000         Transportation Expenses         \$39         \$10         \$39           750.000         Insurance-Vehicle-ADMIN         \$166         \$52         \$218           757.000         Insurance-General LiabBaty         \$1,228         \$395         \$1,623           755.000         Ikenites and Fees         \$72         \$6         \$78           755.000         Ikenites and Fees         \$52         \$56         \$78           775.000         Telephone Expense         \$55         \$163         \$57           775.000         Telephone Expense         \$52         \$165         \$58           775.000         Telephone Expense         \$1,046         \$502         \$1,518           775.000         Telephone Expense         \$1,046         \$502         \$3,106           775.000         Regulationy Commission Expense         \$1,046         \$502         \$3,106           737.300         LU Region Admin Alloc         \$513         \$514         \$3,106           757.800         DMR Rest         \$1,042         \$3,000		-			
704.400         Group Life         5210         557         5297           750.000         Transportation Expenses         529         510         539           750.000         Insurance-Vehicle-ADMIN         5166         552         5218           757.000         Insurance-General Lib/Rity         \$1,228         5395         \$1,623           755.000         Workers Compensation         \$549         \$174         \$723           755.000         Ikeniss and Frees         \$72         \$6         \$78           775.000         Traviel         \$518         \$566         \$5224           775.000         Telephone Expense         \$555         \$118         \$76           775.000         Telephone Expense         \$5163         \$51         \$514           775.000         Regular Admin Alloc         \$522         \$16         \$68           737.100         LU Region Admin Alloc         \$5163         \$51         \$514           737.400         U Region Admin Alloc         \$5163         \$51         \$514           737.300         U Corp US Admin Allocation         \$2,372         \$734         \$3,106           757.800         Politersa and Fees         \$2,680         \$73         \$2,753 <td></td> <td></td> <td></td> <td></td> <td></td>					
750.000     Transportation Expenses     \$29     \$10     \$39       756.000     Insurance-Vehicle-ADMIN     \$1666     \$52     \$218       757.000     Insurance-Vehicle-ADMIN     \$128     \$395     \$1,523       757.000     Workers Compensation     \$549     \$174     \$723       755.000     Ikenies and Fees     \$122     \$6     \$224       775.000     Meels and Enternament     \$60     \$103     \$163       775.000     Telephone Expense     \$525     \$16     \$68       737.100     LABS US Companyation     \$220     \$68     \$288       737.100     LABS US Companyation Alloc     \$220     \$68     \$288       737.000     LV Corp US Admin Alloc     \$220     \$68     \$288       737.000     LV Corp US Admin Alloc     \$163     \$51     \$214       737.000     LV Corp US Admin Alloc     \$163     \$51     \$214       737.000     Lkenness and fees     \$2,630     \$73     \$2,753       75.800     Disense and fees     \$2,630     \$3000     \$9,000       75.800     Disense and fees     \$2,630     \$31,41     \$31,06       75.800     DEPRECIATION EXPENSE     \$2,000     \$111,812       0DFRECIATION EXPENSE     \$2,266 <td< td=""><td></td><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td></td><td></td></td<>		· · · · · · · · · · · · · · · · · · ·			
757.000       Inturance-General Linb@Ry       \$1,228       \$395       \$1,523         755.000       Wortkers Compensation       \$549       \$174       \$723         775.000       Ikentes and Fees       \$72       \$6       \$78         775.000       Travel       \$513       \$566       \$524         775.000       Travel       \$553       \$566       \$524         775.000       Telephone Expense       \$553       \$516       \$58         775.000       Telephone Expense       \$522       \$516       \$58         777.100       LABS US Corp Admin Alloc       \$52       \$516       \$58         775.000       Licenses and fees       \$1,046       \$502       \$1,548         775.000       Licenses and fees       \$2,000       \$31,052       \$1,548         775.000       Licenses and fees       \$2,000       \$30,000       \$9,000         707.800       Regulatory Commission Expense       \$1,046       \$502       \$1,548         775.800       DNR Fees       \$2,000       \$30,000       \$9,000         707AL ADMIN. & GENERAL EXPENSES       \$2,266       \$1,942       \$4,208         403.000       Property Taxes       \$2,266       \$1,942       \$4,208<			• -		
758.000       Workers Compensation       5549       \$174       \$723         775.000       Licentes and Fees       \$72       \$66       \$78         775.000       Mesis and Entertainment       \$60       \$103       \$163         775.000       Mesis and Entertainment       \$60       \$103       \$163         775.000       Mesis and Entertainment       \$60       \$203       \$163         775.000       Mesis and Entertainment       \$60       \$2103       \$163         775.000       LdBS US Bus Labor Alloc       \$220       \$66       \$228         737.100       LABS US Corp Admin Alloc       \$153       \$51       \$214         737.000       LU Region Admin Alloc       \$153       \$51       \$214         737.300       LW Region Admin Alloc       \$153       \$51       \$214         737.400       LW Region Admin Alloc       \$153       \$51       \$214         75.800       Regulatory Commission Expense       \$1,046       \$502       \$1,548         775.800       DNR Fees       \$2,600       \$30,000       \$9,000         TOTAL ADMIN. & GENERAL EXPENSES       \$29,329       \$10,620       \$39,949         0DEPRECIATION EXPENSE       \$20,000       \$111,812 <td>756.000</td> <td>Insurance-Vehicle-ADMIN</td> <td>\$166</td> <td>\$52</td> <td>\$218</td>	756.000	Insurance-Vehicle-ADMIN	\$166	\$52	\$218
775.000       Ikentes and Fees       \$72       \$6       \$78         775.000       Travel       \$153       \$66       \$224         775.000       Telephone Expense       \$153       \$66       \$224         775.000       Telephone Expense       \$153       \$66       \$224         775.000       Telephone Expense       \$153       \$163       \$77         775.000       LASS US Bus Labor Alloc       \$220       \$66       \$238         737.100       LASS US Corp Admin Alloc       \$153       \$511       \$214         737.300       LU Corp US Admin Alloc       \$153       \$511       \$214         737.400       LU Region Admin Alloc       \$153       \$511       \$214         737.400       LU Region Admin Alloc       \$153       \$511       \$214         737.400       LU Region Admin Alloc       \$153       \$513       \$214         737.400       LU Region Admin Alloc       \$153       \$513       \$214         737.400       LU Region Admin Alloc       \$153       \$513       \$214         775.800       Dieptestation Expense       \$1,045       \$500       \$30,000         03.000       Deprecation Expense, Exp.       \$2,600       \$73					
775.000       Travel       \$158       \$66       \$224         775.000       Meals and Entertainment       \$60       \$103       \$163         775.000       Telephone Expense       \$55       \$18       \$76         775.000       Telephone Expense       \$55       \$18       \$77         701       LABS US Bus Labor Alloc       \$220       \$68       \$288         737.100       LABS US Corp Admin Alloc       \$163       \$51       \$214         737.400       LU Region Admin Alloc       \$163       \$512       \$16       \$68         737.400       LU Region Admin Alloc       \$163       \$512       \$154       \$3106         767.800       Regulstary Commission Expense       \$1,046       \$502       \$1,548         775.800       Licenses and Fees       \$2,680       \$73       \$2,753         775.800       Differest       \$2,680       \$3000       \$9,000         TOTAL ADMIN & GENERAL EXPENSES       \$29,329       \$10,620       \$39,949         03.000       Deprecation Expense, Dep, Exp.       \$81,722       \$30,050       \$111,812         0THER OPERATING EXPENSES       \$0       \$0       \$0       \$0         403.000       Gross Recelpts Tax		• • • • • • • • • • • • • • • • • • • •			
775.000       Meals and Entertainment       \$60       \$103       \$163         775.000       Tekphone Expense       \$55       \$18       \$76         737.100       LABS US Bus Labor Alloc       \$220       \$68       \$228         737.100       LABS US Corp Admin Alloc       \$153       \$51       \$214         737.200       LU Corp US Admin Alloc       \$163       \$51       \$214         737.400       LU Corp US Admin Alloc       \$163       \$51       \$214         737.800       LU Corp US Admin Alloc       \$163       \$51       \$214         757.800       Regulatory Commission Expense       \$1,046       \$502       \$1,548         758.800       Licenses and Fees       \$2,600       \$3,000       \$9,000         707AL ADMIN. & GENERAL EXPENSES       \$29,329       \$10,620       \$39,939         0EPRECIATION EXPENSE       \$22,660       \$1,942       \$4,208         403.000       Deprecation Expense, Dep. Exp.       \$81,722       \$30,090       \$111,812         0THER OPERATING EXPENSES       \$0       \$0       \$0       \$0         408.000       Property Taxes       \$2,266       \$1,942       \$4,208         408.000       Property Taxes       \$2,266					
737.100         LABS US Bus Labor Alloc         5220         568         5288           737.100         LABS US Corp Admin Alloc         552         \$16         \$68           737.200         LABS US Corp Admin Alloc         \$153         \$511         \$214           737.400         LU Region Admin Alloc         \$163         \$512         \$734         \$3,106           737.400         UR Region Admin Alloc         \$1,045         \$502         \$1,548           737.400         Regulatory Commission Expense         \$1,045         \$502         \$1,548           775.800         Regulatory Commission Expense         \$1,045         \$502         \$1,548           775.800         DIR Fees         \$2,680         \$73         \$2,753           775.800         DIR Fees         \$2,680         \$33,000         \$9,000           TOTAL ADMIN. & GENERAL EXPENSES         \$29,329         \$10,620         \$39,949           0EPRECIATION EXPENSE         \$81,722         \$30,090         \$111,812           0THER OPERATING EXPENSES         \$2,266         \$1,942         \$4,203           403.000         Property Taxes         \$2,266         \$1,942         \$4,203           408.000         Fross Recelpts Tax         \$0         \$0 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
737.200       LABS US Corp Admin ABoc:       \$52       \$16       \$68         737.200       LU Corp US Admin ABoc:       \$163       \$51       \$214         737.400       LU Region Admin ABocation       \$2,372       \$734       \$3,106         767.500       Regulatory Commission Expense       \$1,046       \$502       \$1,548         775.600       Ikenses and Fees       \$2,680       \$73       \$2,773         775.600       DNR Fees       \$2,600       \$3,000       \$9,000         TOTAL ADMIN. & GENERAL EXPENSES       \$26,000       \$3,000       \$9,000         TOTAL DEPRECIATION EXPENSE       \$26,000       \$3,000       \$9,000         TOTAL DEPRECIATION EXPENSE       \$29,329       \$10,670       \$39,949         DEPRECIATION EXPENSE       \$29,329       \$10,670       \$39,949         OTHER OPERATING EXPENSES       \$29,329       \$10,670       \$39,949         OTHER OPERATING EXPENSES       \$30,000       \$111,812       \$30,000         Missouri Franchite Taxes       \$0       \$0       \$0         Missouri Franchite Taxes       \$0       \$0       \$0         Missouri Franchite Taxes       \$30,554       \$3,370       \$6,424         TOTAL OPERATING EXPENSES       \$10,43		Telephone Expense	\$55	\$18	\$76
737.300       LU Corp US Admin Alloc:       \$153       \$51       \$214         737.400       LU Region Admin Alloc:       \$2,372       \$734       \$3,106         767.800       Regulatory Commission Expense       \$1,046       \$502       \$1,548         757.800       Licenses and fees       \$2,372       \$533       \$2,753         775.800       DNR Fees       \$2,600       \$32,000       \$9,000         TOTAL ADMIN & GENERAL EXPENSES       \$29,329       \$10,620       \$39,949         DEPRECIATION EXPENSE       \$29,329       \$10,620       \$39,949         OTHER OPERATING EXPENSE       \$29,329       \$11,812         OTHER OPERATING EXPENSES       \$20,500       \$111,812         OTHER OPERATING EXPENSES       \$2,266       \$1,942       \$4,208         408.000       Propertry Taxes       \$0       \$0       \$0 <td></td> <td></td> <td></td> <td></td> <td></td>					
737.400         LU Region Admin Albocation         \$2,372         \$734         \$3,106           767.800         Regulatory Commission Expense         \$1,046         \$502         \$1,548           775.800         Licenses and Fees         \$2,680         \$73         \$2,753           775.800         DNF Fees         \$2,680         \$73         \$2,753           775.800         DNF Fees         \$2,600         \$30,000         \$9,000           TOTAL ADMIN. & GENERAL EXPENSES         \$29,329         \$10,620         \$39,949           DEPRECIATION EXPENSE         \$29,329         \$10,620         \$39,949           DEPRECIATION EXPENSE         \$81,722         \$30,000         \$111,812           OTHER OPERATING EXPENSES         \$2,266         \$1,942         \$4,208           408.000         Payroli Taxes         \$788         \$1,428         \$2,216           408.000         Payroli Taxes         \$0         \$0         \$0           408.000         Payroli Taxes         \$1,843         \$2,216         \$3,370         \$6,424           408.000         Payroli Taxes         \$3,054         \$3,370         \$6,424           TOTAL OTHER OPERATING EXPENSES         \$20         \$0         \$0         \$0					•
767.800         Regulatory Commission Expense         \$1,046         \$502         \$1,548           775.800         Licenses and Fees         \$2,680         \$73         \$2,733           775.800         DNR Fees         \$2,680         \$73         \$2,733           775.800         DNR Fees         \$2,690         \$3,000         \$9,000           TOTAL ADMIN. & GENERAL EXPENSES         \$29,329         \$10,620         \$39,949           0EPRECIATION EXPENSE         \$281,722         \$30,090         \$111,812           0THER OPERATING EXPENSES         \$31,722         \$30,090         \$111,812           0THER OPERATING EXPENSES         \$2,266         \$1,942         \$4,203           408.000         Property Taxes         \$2,763         \$10,420         \$4,203           408.000         Froserity Taxes         \$0         \$0         \$0           408.000         Froserity Taxes         \$2,266         \$1,942         \$4,203           408.000         Froserity Taxes         \$0         \$0         \$0         \$0           408.000         Froserity Taxes         \$2,266         \$1,942         \$4,203           408.000         Froserity Taxes         \$30,574         \$3,370         \$6,424				-	
775.800         Licenses and Fees         \$2,680         \$73         \$2,753           775.800         DNR Fees         \$5,000         \$3,000         \$9,000           775.800         DNR Fees         \$5,000         \$3,000         \$9,000           775.800         DEPRECLATION EXPENSE         \$29,329         \$10,620         \$39,949           403.000         DEPRECLATION EXPENSE         \$81,722         \$30,090         \$111,812           0DTHER OPERATING EXPENSES         \$31,722         \$30,090         \$111,812           0DTHER OPERATING EXPENSES         \$2,266         \$1,942         \$4,208           408.000         Property Taxes         \$2,266         \$1,942         \$4,208           408.000         Property Taxes         \$2,266         \$1,942         \$4,208           408.000         Property Taxes         \$2,266         \$1,942         \$4,208           408.000         Bross Receipts Tax         \$0         \$0         \$0           408.000         Gross Receipts Tax         \$0         \$0         \$0           408.000         Mitscouri Franchite Taxes         \$0         \$0         \$0           107AL OPERATING EXPENSES         \$3,370         \$6,424         \$0         \$0         \$0<			-		
TOTAL ADMIN. & GENERAL EXPENSES         \$29,329         \$10,620         \$39,949           0EPRECIATION EXPENSE         DEPRECIATION EXPENSE         \$30,000         DEPRECIATION EXPENSE           003,000         Deprecation Expense, Dep, Exp. TOTAL DEPRECIATION EXPENSE         \$31,722         \$30,000         \$111,812           0THER OPERATING EXPENSES         \$31,722         \$30,000         \$111,812         \$111,812           0THER OPERATING EXPENSES         \$2,266         \$1,942         \$4,203           408,000         PayroB Taxes         \$788         \$1,428         \$2,216           408,000         FaynoB Taxes         \$0         \$0         \$0           408,000         FaynoB Taxes         \$14,28         \$2,216           408,000         Gross ReceipIs Tax         \$0         \$0         \$0           408,000         Missouri Franchise Taxes         \$0         \$0         \$0           408,000         Missouri Franchise Taxes         \$0         \$0         \$0           10TAL OTHER OPERATING EXPENSES         \$23,370         \$6,424         \$36,2299           Interest Expense         \$18,653         \$5,175         \$23,828           Return on Equity         \$30,574         \$8,481         \$39,055           Int					
A03.000         DEPRECIATION EXPENSE Depresation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE         S81,722         S50,090         \$111,812           OTHER OPERATING EXPENSE         \$2,266         \$1,942         \$4,203           408.000         Property Taxes         \$2,266         \$1,942         \$4,203           408.000         Property Taxes         \$788         \$1,428         \$2,216           408.000         Property Taxes         \$788         \$1,428         \$2,216           408.000         Property Taxes         \$0         \$0         \$0           408.000         Forser Farschitze Tax         \$0         \$0         \$0           408.000         Forser Farschitze Tax         \$0         \$0         \$0           408.000         Forser Farschitze Tax         \$0         \$0         \$0           408.000         Missouri Franchitze Tax         \$0         \$0         \$0           408.000         Missouri Franchitze Tax         \$0         \$0         \$0           10TAL OTHER OPERATING EXPENSES         \$3,370         \$6,424         \$50,551         \$51,220         \$6,2299           Interest Expense         \$18,653         \$5,175         \$23,838         \$13,332         \$10,437         \$2,895         \$13,332<	775.800	DNR Feet	\$6,000	\$3,000	\$9,000
403.000         Deprecation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE         581,722         \$50,050         \$111,812           OTHER OPERATING EXPENSES         \$31,722         \$30,050         \$111,812           OTHER OPERATING EXPENSES         \$2,266         \$1,942         \$4,208           408.000         Property Taxes         \$788         \$1,478         \$2,216           408.000         Paynol Taxes         \$0         \$0         \$0           408.000         Gross Receipts Tax         \$0         \$0         \$0           408.000         Mitscouri Franchize Taxes         \$0         \$0         \$0           408.000         Mitscouri Franchize Taxes         \$0         \$0         \$0           408.000         Mitscouri Franchize Taxes         \$0         \$0         \$0           10TAL OTHER OPERATING EXPENSES         \$3,054         \$3,370         \$6,424           TOTAL OPERATING EXPENSES         \$285,133         \$77,166         \$362,259           Interest Expense         \$18,653         \$5,175         \$23,828           Return on Equity         \$30,574         \$8,481         \$39,055           Income Taxes         \$10437         \$2,895         \$13,332           TOTAL INTEREST RETURH & TAXES         <		TOTAL ADMIN. & GENERAL EXPENSES	\$29,329	\$10,620	\$39,949
403.000         Deprecation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE         581,722         \$50,050         \$111,812           OTHER OPERATING EXPENSES         \$31,722         \$30,050         \$111,812           OTHER OPERATING EXPENSES         \$2,266         \$1,942         \$4,208           408.000         Property Taxes         \$788         \$1,478         \$2,216           408.000         Paynol Taxes         \$0         \$0         \$0           408.000         Gross Receipts Tax         \$0         \$0         \$0           408.000         Mitscouri Franchize Taxes         \$0         \$0         \$0           408.000         Mitscouri Franchize Taxes         \$0         \$0         \$0           408.000         Mitscouri Franchize Taxes         \$0         \$0         \$0           10TAL OTHER OPERATING EXPENSES         \$3,054         \$3,370         \$6,424           TOTAL OPERATING EXPENSES         \$285,133         \$77,166         \$362,259           Interest Expense         \$18,653         \$5,175         \$23,828           Return on Equity         \$30,574         \$8,481         \$39,055           Income Taxes         \$10437         \$2,895         \$13,332           TOTAL INTEREST RETURH & TAXES         <		DEPRECIATION EXPENSE			
TOTAL DEPRECIATION EXPENSE         \$\$1,722         \$30,090         \$111,812           OTHER OPERATING EXPENSES         0         \$408,000         Property Taxes         \$2,266         \$1,942         \$4,208           408,000         Payroll Taxes         \$788         \$1,428         \$2,216           408,000         Payroll Taxes         \$788         \$1,428         \$2,216           408,000         Gross Receipis Tax         \$0         \$0         \$0           408,000         Gross Receipis Tax         \$0         \$0         \$0           408,000         Gross Receipis Tax         \$0         \$0         \$0           408,000         Missouri Franchise Taxes         \$0         \$0         \$0           408,000         Missouri Franchise Taxes         \$0         \$0         \$0           107AL OTHER OPERATING EXPENSES         \$3,054         \$3,370         \$6,424           TOTAL OPERATING EXPENSES         \$285,133         \$77,166         \$362,729           Interest Expense         \$18,653         \$5,175         \$23,828           Return on Equity         \$30,574         \$\$,481         \$39,055           Income Taxes         \$10,437         \$2,895         \$13,332           TOTAL INTEREST RET	403.000		\$81,722	\$30,090	\$111,812
408.000         Property Taxes         \$2,266         \$1,942         \$4,208           408.000         PayroB Taxes         \$788         \$1,478         \$2,216           408.000         Gross Receipts Tax         \$0         \$0         \$0         \$0           408.000         Gross Receipts Tax         \$0         \$0         \$0         \$0         \$0           408.000         Mitscouri Franchise Taxes         \$0         \$0         \$0         \$0         \$0           408.000         Mitscouri Franchise Taxes         \$0         \$0         \$0         \$0         \$0           107AL OTHER OPERATING EXPENSES         \$3,370         \$5,424         \$5,424         \$5,424         \$5,424           107AL OPERATING EXPENSES         \$285,133         \$77,166         \$362,299         \$5,424           107AL OPERATING EXPENSES         \$285,53         \$5,175         \$23,828         \$20,574         \$\$,481         \$39,055           Income Taxes         \$10,437         \$2,895         \$13,332         \$16,551         \$76,215           107AL INTEREST RETURN & TAXES         \$53,664         \$16,551         \$76,215         \$76,215           107AL COST OF SERVICE         \$344,797         \$93,717         \$438,514         \$220				\$30,090	
408.000         Property Taxes         \$2,266         \$1,942         \$4,208           408.000         PayroB Taxes         \$788         \$1,478         \$2,216           408.000         Gross Receipts Tax         \$0         \$0         \$0         \$0           408.000         Gross Receipts Tax         \$0         \$0         \$0         \$0         \$0           408.000         Mitscouri Franchise Taxes         \$0         \$0         \$0         \$0         \$0           408.000         Mitscouri Franchise Taxes         \$0         \$0         \$0         \$0         \$0           107AL OTHER OPERATING EXPENSES         \$3,370         \$5,424         \$5,424         \$5,424         \$5,424           107AL OPERATING EXPENSES         \$285,133         \$77,166         \$362,299         \$5,424           107AL OPERATING EXPENSES         \$285,53         \$5,175         \$23,828         \$20,574         \$\$,481         \$39,055           Income Taxes         \$10,437         \$2,895         \$13,332         \$16,551         \$76,215           107AL INTEREST RETURN & TAXES         \$53,664         \$16,551         \$76,215         \$76,215           107AL COST OF SERVICE         \$344,797         \$93,717         \$438,514         \$220		ATUGE AND ATURE PROVIDE			
408,000         PaynoR Taxes         \$788         \$1,428         \$2,216           408,000         Gross ReceipIs Tax         \$0         \$0         \$0         \$0           408,000         Gross ReceipIs Tax         \$0         \$0         \$0         \$0           408,000         Missouri Franchise Taxes         \$0         \$0         \$0         \$0           408,000         Missouri Franchise Taxes         \$0         \$0         \$0         \$0           408,000         Missouri Franchise Taxes         \$0         \$0         \$0         \$0           1000         TOTAL OTHER OPERATING EXPENSES         \$3,370         \$5,424         \$36,424           1001         OPERATING EXPENSES         \$285,133         \$77,166         \$362,299           Interest Expense         \$18,653         \$5,175         \$23,828           Return on Equity         \$30,574         \$8,481         \$39,055           Intorme Taxes         \$10,437         \$2,895         \$13,332           101AL INTEREST RETURH & TAXES         \$53,664         \$16,551         \$76,215           10AL COST OF SERVICE         \$344,797         \$93,717         \$438,514           Less: Mikcellanious Ravenues         \$3         \$1,220         \$1	409 000		\$7.766	\$1.037	\$4 208
408.000         Gross Receipts Tax         \$0         \$0         \$0           408.000         Mitscouri Franchize Taxes         \$0         \$0         \$0           408.000         Mitscouri Franchize Taxes         \$0         \$0         \$0           408.000         Mitscouri Franchize Taxes         \$0         \$0         \$0         \$0           408.000         Mitscouri Franchize Taxes         \$0         \$0         \$0         \$0           TOTAL OTHER OPERATING EXPENSES         \$3,370         \$56,424         \$53,370         \$56,424           TOTAL OPERATING EXPENSES         \$285,133         \$77,166         \$362,299           Interest Expense         \$18,653         \$5,175         \$23,828           Return on Equity         \$30,574         \$\$,481         \$39,055           Income Taxes         \$10,437         \$2,895         \$13,232           TOTAL COST OF SERVICE         \$344,797         \$93,717         \$438,514           Less: Miscellaneous Revenues         \$0         \$1,220         \$1,220           COST TO RECOVER IN RATES         \$344,797         \$92,497         \$437,294           INCREMENTAL INCREASE IN RATE REVENUES         \$142,654         \$36,259         \$178,913					
408.000         Missouri Franchise Taxes TOTAL OTHER OPERATING EXPENSES         50         50           TOTAL OTHER OPERATING EXPENSES         \$3,354         \$3,370         \$6,424           TOTAL OTHER OPERATING EXPENSES         \$285,133         \$77,166         \$362,299           Interest Expense         \$18,653         \$5,175         \$23,878           Return on Equity         \$30,574         \$\$,481         \$39,055           Intome Taxes         \$10,437         \$2,895         \$13,332           TOTAL INTEREST RETURN & TAXES         \$59,664         \$16,551         \$76,215           TOTAL COST OF SERVICE         \$344,797         \$93,717         \$438,514           Less: Miccellaneous Revenues         \$0         \$1,220         \$1,220           COST TO RECOVER IN RATES         \$344,797         \$92,497         \$437,253           INCREMENTAL INCREASE IN RATE REVENUES         \$142,654         \$36,259         \$178,913					
TOTAL OPERATING EXPENSES         \$285,133         \$77,166         \$362,299           Interest Expense         \$18,653         \$5,175         \$23,828           Return on Equity         \$30,574         \$\$,481         \$39,055           Intome Taxes         \$10,437         \$2,895         \$13,332           TOTAL INTEREST RETURN & TAXES         \$59,664         \$16,551         \$76,215           TOTAL COST OF SERVICE         \$344,797         \$93,717         \$438,514           Less: Mixcellanious Revenues         \$50         \$1,220         \$1,220           COST TO RECOVER IN RATES         \$344,797         \$92,497         \$437,293           INCREMENTAL INCREASE IN RATE REVENUES         \$142,654         \$36,259         (\$178,915)	403.000	Alissouri Franchise Taxes			
Interest Expense         \$18,653         \$5,175         \$23,828           Return on Equity         \$30,574         \$\$,481         \$39,055           Intome Taxes         \$10,437         \$2,895         \$13,332           YOTAL INTEREST RETURN & TAXES         \$58,664         \$16,551         \$76,215           TOTAL COST OF SERVICE         \$344,797         \$93,717         \$438,514           Less: Mixcellaneous Revenues         \$0         \$1,220         \$1,220           COST YO RECOVER IN RATES         \$344,797         \$92,497         \$437,254           INCREMENTAL INCREASE IN RATE REVENUES         \$142,654         \$36,259         \$\$178,913		TOTAL OTHER OPERATING EXPENSES	\$3,054	\$3,370	\$5,424
Return on Equity         \$30,574         \$8,481         \$39,055           Income Taxes         \$10,437         \$2,895         \$13,332           YDTAL INTEREST RETURN & TAXES         \$53,664         \$16,551         \$76,215           TOTAL COST OF SERVICE         \$344,797         \$93,717         \$438,514           Less: Mikcellanious Revenues         \$0         \$1,220         \$1,220           COST TO RECOVER IN RATES         \$344,797         \$93,497         \$437,293           INCREMENTAL INCREASE IN RATE REVENUES         \$142,654         \$36,259         \$\$178,915		TOTAL OPERATING EXPENSES	\$285,133	\$77,166	\$362,299
Return on Equity         \$30,574         \$8,481         \$39,055           Income Taxes         \$10,437         \$2,895         \$13,332           YDTAL INTEREST RETURN & TAXES         \$53,664         \$16,551         \$76,215           TOTAL COST OF SERVICE         \$344,797         \$93,717         \$438,514           Less: Mikcellanious Revenues         \$0         \$1,220         \$1,220           COST TO RECOVER IN RATES         \$344,797         \$93,497         \$437,293           INCREMENTAL INCREASE IN RATE REVENUES         \$142,654         \$36,259         \$\$178,915		Interest Expense	\$18.653	\$5,175	\$23,878
Intome Taxes         \$10,437         \$2,895         \$13,332           TOTAL INTEREST RETURN & TAXES         \$59,664         \$16,551         \$76,215           TOTAL COST OF SERVICE         \$344,797         \$93,717         \$438,514           Less: Miscellaneous Revenues         \$0         \$1,220         \$1,220           COST TO RECOVER IN RATES         \$344,797         \$93,747         \$438,514           INCREMENTAL INCREASE IN RATE REVENUES         \$1,42,654         \$36,259         (\$178,913)					
TOTAL COST OF SERVICE         \$344,797         \$93,717         \$438,514           Less: Miccellaneous Revenues         \$0         \$1,220         \$1,220           COST TO RECOVER IN RATES         \$344,797         \$93,717         \$438,514           INCREMENTAL INCREASE IN RATE REVENUES         \$142,654         \$36,259         (\$178,913)				\$2,895	\$13,332
Less:         Miccellanious Revenues         \$0         \$1,220         \$1,220           COST TO RECOVER IN RATES         \$344,797         \$92,497         \$437,294           INCREMENTAL INCREASE IN RATE REVENUES         \$142,654         \$36,259         (\$178,913)		TOTAL INTEREST RETURN & TAXES	\$59,664	\$16,551	\$76,215
COST TO RECOVER IN RATES         \$344,797         \$92,497         \$437,259           INCREMENTAL INCREASE IN RATE REVENUES         \$142,654         \$36,259         ((\$178,915))		TOTAL COST OF SERVICE	\$344,797	\$93,717	\$438,514
INCREMENTAL INCREASE IN RATE REVENUES \$142,654 \$36,259		Less: Miscellaneous Revenues	<u>50</u>	\$1,220	
4		COST TO RECOVER IN RATES	\$344,797	\$92,497	\$437,254
PERCENTAGE OF INCREASE 70.57% 63.11% 68.92%		INCREMENTAL INCREASE IN RATE REVENUES	\$142,654	\$36,259	\$178,913
		PERCENTAGE OF INCREASE	70.57%	63,115	68.92 <b>%</b>

# WR-2018-0171 (SR-2018-0171) Liberty Utilities (Missouri Water) Water & Sewer Rate Base Improvements Schedule PRH-S3

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		Beginning Balance	Ending Balance		
		Net	Net		
	Beg Date	Rate Base	Rate Base	End Date	Difference
Cedar Hills	5/31/2010	\$16,284	\$163,111	11/30/2017	\$146,827
Crestview Acres	5/31/2010	\$23,886	\$83,792	11/30/2017	\$59,906
High Ridge Manor	5/31/2010	(\$2,584)	\$62,333	11/30/2017	\$64,917
Hillshine Manor	5/31/2010	\$15,125	\$54,238	11/30/2017	\$39,113
Lakewood Hills	5/31/2010	\$74,083	\$218,029	11/30/2017	\$143,946
Scotsdale	5/31/2010	\$46,997	\$107,066	11/30/2017	\$60,069
Warren Woods	5/31/2010	\$30,998	\$68,356	11/30/2017	\$37,358
Total KMB		\$204,789	\$756,925	1 1	\$552,136
		<i>+--·).--</i>	<i></i>		
Noel	6/30/2009	\$763,026	\$1,678,023	2/28/2018	\$914,997
HH, OM & TC	9/30/2005	\$1,201,829	\$1,687,310	11/30/2017	\$485,481
OM & TC Sewer	9/30/2005	\$447,339	\$914,124	11/30/2017	\$466,785
Cape Rock Sewer	5/31/2010	\$72,694	\$227,739	11/30/2017	\$155,045
	Total Water	\$1,952,614			
	Total Sewer	\$621,830			

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