

**FILED<sup>3</sup>**

AUG 24 2018

Missouri Public  
Service Commission

Exhibit No.:  
Issue(s):

108  
Rate Base and  
Contributions in Aid of  
Construction

Witness: Stephen B. Moilanen, P.E.  
Sponsoring Party: MoPSC Staff  
Type of Exhibit: Direct Testimony  
Case No.: WR-2018-0170  
Date Testimony Prepared: June 22, 2018

**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF DIVISION**

**ENGINEERING ANALYSIS UNIT**

**DIRECT TESTIMONY**

**OF**

**STEPHEN B. MOILANEN, P.E.**

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

**CASE NO. WR-2018-0170**

Exhibit No. 108  
Date 8-16-18 Reporter M  
File No. WR-2018-0170

**DIRECT TESTIMONY  
OF  
STEPHEN B. MOILANEN, P.E.  
Y UTILITIES (MISSOURI WATER)**

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

CASE NO. WR-2018-0170

Q. Please state your name and business address.

A. My name is Stephen B. Moilanen. My business address is Missouri Public  
e Commission, P.O. Box 360, Jefferson City, MO 65102.

Q. What is your position at the Commission?

11 A. I am a Utility Regulatory Engineer in the Engineering Analysis Unit,  
12 Operational Analysis Department, Commission Staff Division.

Q. Please describe your work and educational background.

14 A. A description of my work and educational background is attached as  
15 Schedule SBM-d1.

16 Q. What was your role in the development of Staff's recommendations for  
17 Liberty Utilities (Missouri Water) LLC, d/b/a Liberty Utilities?

18       A. I performed two primary duties. First, I completed a plant buildout of  
19 Liberty Utilities' water and sewer systems since the most recent Commission-ordered plant  
20 balances were established in a number of rate cases or acquisition cases. In essence, a plant  
21 buildout is an accounting schedule showing the annual additions and retirements of property  
22 as well as associated Plant in Service balances and Depreciation Reserve balances. The plant  
23 buildout contributes information to determine the required rate base used by Staff to  
24 determine the revenue requirement. Rate base and revenue requirement are discussed more

1 Direct Testimony of  
2 Stephen B. Moilanen

3 extensively in the direct testimony of Staff Witness Paul R. Harrison and the Audit Staff's  
4 Memorandum attached to his testimony. Second, I proposed depreciation rates to be used by  
5 the Company on a going forward basis. Depreciation rates were included in the  
6 Partial Disposition Agreement of this case and are awaiting approval by the Commission.

7 Q. What is the purpose of your testimony?

8 A. The purpose of my testimony is to explain changes to rate base made by Staff  
9 due to the Company's response to DR No. 0112, which requested information regarding  
10 peculiar retirements that were disclosed by the Company. In addition, I will explain changes  
made by Staff due to the Company's response to DR No. 0033, which requested information  
regarding Net Salvage.

11 Q. Can you explain the contents of DR No. 0112?

12 A. DR No. 0112 was sent to investigate what was perceived by Staff as abnormal  
13 retirements recorded by the Company. These retirements were abnormal in that there were  
14 several instances in which the dollar value of retirements of utility property during the year  
15 exceeded the current dollar value of the Plant in Service.

16 Q. What was the Company's response to DR No. 0112?

17 A. Based on the DR response, the Company replaced property that was not on the  
18 Company books, and as a result included this property in both the additions and retirements  
19 for that year.

20 Q. How does the approach of the Company compare to that of Staff?

21 A. Compared to Staff's approach, the Company's approach inflates the Rate Base  
22 for the Company, allowing the Company to collect more revenue than what is allowable.  
23 When items are retired, the amount of the retirement is removed from both the Plant in

Direct Testimony of  
Stephen B. Moilanen

1 Service balance as well as the Depreciation Reserve balance. The Depreciation Reserve  
2 represents the amount that customers have paid towards utility property. When a piece of  
3 property is retired, it is assumed to be fully paid for and the original cost is subtracted  
4 from the Depreciation Reserve balance. Rate base is calculated using both the Depreciation  
5 Reserve and the Plant in Service as variables; when the depreciation reserve decreases, it  
6 causes Rate Base to increase.

7 Q. Can you explain why the described property was not included in the Plant in  
8 Service balance in the first place?

9 A. It is not entirely clear from the information presented by the Company. It is  
10 possible that the property was already fully depreciated when the Company purchased the  
11 property from others, and was left off the books for that reason. In any case, the Commission  
12 approves accounting schedules with set Plant in Service and Depreciation Reserve balances in  
13 general rate cases and acquisition cases. If the property in question was not included in the  
14 Commission-approved Plant in Service balance, it should not be subtracted from the  
15 Depreciation Reserve upon its retirement.

16 Q. What changes did Staff implement in response to the new information  
17 provided in the response to DR No. 0112?

18 A. Staff made adjustments to the additions and retirements. In addition, after  
19 reviewing the rate base workbook, adjustments were made to the approach that Staff utilized  
20 regarding Contribution in Aid of Construction ("CIAC") retirements.

21 Q. Specifically, what adjustments were made to the additions and retirements?

22 A. The specific adjustments are logged in the updated plant buildup/rate base  
23 workbook attached as "Schedule SBM-d2 Rate Base Workbook and Plant Buildout." In

1 Direct Testimony of  
2 Stephen B. Moilanen

3 general, for the accounts and years which were reported to or reasonably appeared to contain  
4 the abnormal retirements, Staff removed the questionable amount from the recorded  
5 retirements and additions. This created a zero net change in the Plant in Service, but reduced  
6 the reduction in Depreciation Reserve due to retirements.

7 Q. What are CIAC's?

8 A. CIAC is the dollar value of property that the utility owns and uses but did not  
9 pay for. The most common example of this is sewer and water lines (and related  
10 appurtenances) installed by a developer. Oftentimes, when a developer constructs a new  
11 subdivision, the water and sewer infrastructure is included within the cost of constructing the  
12 subdivision as a whole, and when the water and/or sewer infrastructure is ready to be utilized  
13 by residents, it is handed over to the utility. Although the infrastructure has a value and is  
14 owned by the utility, the original cost of the infrastructure is designated as CIAC and  
15 disallowed from rate base.

16 Q. What adjustments were made to CIAC?

17 A. The specific adjustments are logged in the updated plant buildout/rate base  
18 workbook attached as "Schedule SBM-d2 Rate Base Workbook and Plant Buildout." In  
19 general, the first adjustments simply included making the same adjustments to the CIAC  
20 retirements as were made to the retirements in the plant build-out. After examining the  
21 effects the adjustments had on total CIAC, Staff changed its assumptions regarding which  
22 accounts should include CIAC retirements and what percentage of CIAC to include as a  
23 retirement.

24 Q. Why were changes implemented regarding the accounts that qualified as CIAC  
25 and what percentage of the total retirement to include as CIAC?

1                   Direct Testimony of  
2                   Stephen B. Moilanen

3                   A. After implementing the adjustments to plant additions and retirements, as  
4                   described previously, it was observed that the adjustments to plant additions and retirements  
5                   led to a very large negative net CIAC for Silverleaf sewer. This indicated that assumptions  
6                   made regarding CIAC retirements were not reasonable and needed to be updated. After  
7                   discussion, Staff made the decision to change its approach regarding CIAC retirements.

8                   Q. What specifically changed regarding the assumptions made towards CIAC  
9                   retirements?

10                  A. Originally, Staff considered retirements within all accounts as qualifying as  
11                  CIAC retirements and also made the assumption that the full retirement amount qualified as  
12                  CIAC. To account for the adjustments, Staff removed all CIAC retirements from accounts  
13                  other than USOA Water Accounts 343, 345, 347, 348, and 349 and USOA Sewer Accounts  
14                  350, 351, 352.1, 352.2, 353, 354, 355, 362, and 363. In addition, Staff adjusted the CIAC  
15                  retirement amount based on the ratio of CIAC to Plant in Service at the start of the plant  
16                  build-out.

17                  Q. What was the basis for changing these assumptions?

18                  A. First, there are some accounts that are unlikely to contain assets that were paid  
19                  for with CIAC. For example, while it is likely that a developer would transfer to a utility the  
20                  gravity mains and sewer mains it constructed within a new subdivision, it is unlikely a  
21                  developer would transfer assets such as trucks or power-operated equipment. This logical  
22                  approach caused Staff to only include collection and pumping plant as CIAC contributions for  
                       Liberty Utilities sewer properties, and certain transmission plant in Liberty Utilities water  
                       properties. Second, Staff changed the CIAC retirement amounts because it is unlikely all

1 Direct Testimony of  
2 Stephen B. Moilanen

1      retirements within an account would constitute CIAC, especially when the CIAC is only a  
2 small portion of plant.

3            Q.     What new information submitted in response to DR No. 0033 prompted Staff  
4 adjustments to rate base?

5            A.     When asked to provide historical gross salvage and cost of removal  
6 information, the Company replied: "Liberty Utilities (Missouri Water) LLC does not record  
7 cost of removal. Cost of removal expenses are absorbed in the Acquisition Cost of Asset."

8            Q.     Is this standard practice?

9            A.     No. Cost of removal and gross salvage (collectively known as *net salvage*) are  
10 charges/credits that are applied over the length of a property's life. Because gross salvage and  
11 cost of removal are unknown for a specific asset until the end of the asset's life, net salvage is  
12 estimated and included as a variable in the calculation of an account's depreciation rate. In  
13 addition, net salvage is not included in Plant in Service; it is simply applied to the  
14 Depreciation Reserve upon retirement of an asset. For further discussion of the issue of Cost  
15 of Removal and Net Salvage, please review page 10 of the Audit Staff's Memorandum  
16 attached to Staff witness Paul R. Harrison's direct testimony.

17            Q.     What adjustments did Staff make in regards to the response to DR No. 0033  
18 regarding net salvage?

19            A.     For each account that has a component of net salvage included in the  
20 depreciation rate, the dollar value of each addition was adjusted based on the percent net  
21 salvage of the account. In addition, the same adjustment was applied to the Depreciation  
22 Reserve.

Direct Testimony of  
Stephen B. Moilanen

1           Q.     Does this conclude your testimony?

2           A.     Yes.

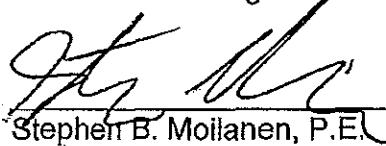
**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In The Matter of the Application of Rate Increase for )  
Liberty Utilities (Missouri Water), LLC d/b/a )      Case No. WR-2018-0170  
Liberty Utilities )

**AFFIDAVIT OF STEPHEN B. MOILANEN, P.E.**

State of Missouri      )  
                        ) ss.  
County of Cole        )

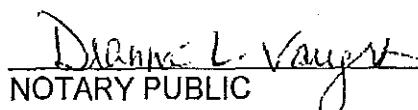
**COMES NOW** Stephen B. Moilanen, P.E., and on his oath declares that he is of sound mind and lawful age; that he contributed to the attached *Direct Testimony*; and that the same is true and correct according to his best knowledge and belief. Further the Affiant sayeth not.



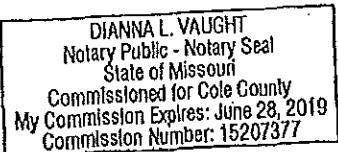
Stephen B. Moilanen, P.E.

**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<sup>st</sup> day of June, 2018.



DIANNA L. VAUGHT  
NOTARY PUBLIC



## Stephen B. Moilanen, PE

### Education and Employment Background and Credentials

I am currently employed as a Utility Regulatory Engineer for the Missouri Public Service Commission (Commission). I have been employed by the Commission in this position since January 2017.

I am a graduate of Michigan Technological University where I earned the degree of Bachelor of Science in Civil Engineering. I graduated with high honors (Magna Cum Laude). In addition, I am licensed as a Professional Engineer in Missouri.

Prior to working for the Commission, I was employed by Barr Engineering Company between 2011 and 2016 as a Water Resources Specialist. My task work included environmental regulatory reporting, surface water investigations, wastewater treatment design, wastewater treatment operation and maintenance development, construction observation, quality control/assurance coordination, hydraulics/hydrology modeling, drilling, soils testing and investigation, and cost estimating. Prior to 2011, I was also employed by Bechtel Corporation as a Civil Field Intern, the Michigan Department of Transportation as a Mobility Intern, and Soils and Materials Engineers, Inc., as a Construction Materials Technician.

I have also provided testimony in Case Nos. WR-2017-0259, WR-2017-0343, and GR-2018-0013. Other cases I have been assigned to or that I have participated in are listed below.

Case Number	Company
SA-2018-0223	Missouri American Water Company
WA-2018-0222	Missouri American Water Company
SR-2018-0171	Liberty Utilities
WR-2018-0170	Liberty Utilities
ER-2018-0146	KPCL- Greater Missouri Operations
ER-2018-0145	Kansas City Power and Light
WM-2018-0117	Confluence Rivers Utility Operating Company
WM-2018-0116	Confluence Rivers Utility Operating Company
WM-2018-0104	Missouri American Water Company
SA-2018-0068	Missouri American Water Company
EO-2018-0062	Kansas City Power and Light Company
EO-2018-0051	Union Electric Company-Ameren Missouri
WM-2018-0023	Liberty Utilities LLC
SA-2018-0019	Missouri American Water Company
GR-2018-0013	Liberty Utilities Corporation
WR-2017-0343	Gascony Water Company
WR-2017-0285	Missouri American Water Company
WA-2017-0278	Missouri American Water Company
WR-2017-0259	Indian Hills Utility Operating Company
GR-2017-0216	Missouri Gas Energy
GR-2017-0215	Laclede Gas Company
WR-2017-0206	TUK LLC

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

e. Beginning balance from staff accounting schedules in Case No. WA-2010-0245.

Total Plant in Service      \$157,720  
Total CAC      57

Total Reserves \$143.1  
                          \$15.8

**Amortized CAC** \$43

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

Schedule SBM-d2  
Page 1 of 8



CHART OF ACCOUNTS - CHARTERED AND UNCHARTERED VEHICLE MAINTENANCE, OTHER AND ESTIMATES - NO ACTIVITIES - NO INVESTMENTS - NO LIABILITIES

Account Description	Account No.	In Service Balance	Additions	Net Retirements	In Service Balance End	Prior Ordered Depreciation Rate [Percent]	Current Standard Depreciation Rate [Percent]	Calculated Depreciation Expense	Original Reserve Balance	Surplus Corrections	Reserve	End Reserve Balance	Net Plant End	Asset No.
		2012	2012	2012	2012				2012			2012		2012
INFRASTRUCTURE PLANT	101	27,960			27,960				52	\$2,764		7,784		
Drainage	102	5,974			5,974				50	\$2,74		224		
Flood Control & Structures	103	22,986			22,986				50	\$2,92		32,320		
Water Treatment, Storage, Treatment	104	22,592			22,592				50	\$2,92		20,393		
SEALING OF SUPPLY PLANT	105	20			20				50	\$2				
Structures & Improvements	106	1,051			1,051				50	\$2				
Water and Systems	107	27,914			27,914				50	\$2,416		52,416		
Standby Diesel	108	20			20				50	\$2				
Exhibit 101-2011	109	20			20				50	\$2		20,186,1020		
Structures & Equipment	110	20,892			20,892				50	\$2,704		22,032		
Utilities, Campuses, Equipment	111	20,892			20,892				50	\$2,704		22,032		
Water Treatment, Storage, Treatment	112	22,191			22,191				50	\$2,153		52,530		
Other	113	22,591			22,591				50	\$2,92		22,591		
Other	114	1,051			1,051				50	\$2,040		5,120		
Other	115	50,110			50,110				50	\$2,040		50,120		
Other	116	50,110			50,110				50	\$2,040		50,120		
Other	117	20			20				50	\$2				
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**Notes:** [View](#) [Edit](#) [Delete](#) [Print](#) [Email](#) [Share](#) [Report](#)

2. Additional and refinements issued as Wherry resolution to DRs 0044 and 0045 and 0095, allocated to KML properties.

b. Purchase, sale and/or exchange do not have an order ref for this account.

Total Plant In Service	\$148,798
Total CIAC	\$761
Total Reserves	\$110,084
	\$37,053
Amortized CIAC	\$540

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed at negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

Schedule SBM-d2  
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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

#### **Contributions in Aid of Construction (CIA)**

**Notes:**

- a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMII properties.
- b. Previous depreciation schedule had no rate for Acct. No. 389.

MACW assumed 20-year service life for this account in WR-2010-0201.

Total Plant In Service	\$223,405
Total CIAC	5228
Total Reserves	2112,488
	\$110,188
Amortized CIAC	5513
Net CIAC	5177

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

Schedule SBM-d2  
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... ENGINEERING YEARTLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.																	
2017																																	
<b>INTANGIBLE PLANT</b>																																	
Organization	301	\$7,960				\$7,960				\$0	\$7,964			\$7,964		(574)	301																
Franchises & Consents	302	5924				5924				\$0	5924			5924		50	307																
Intangible Intangible Plant	303	59,089				59,089				\$0	59,089			59,089		50,000	303																
<b>SOURCE OF SUPPLY PLANT</b>																																	
Structures & Improvements	315 (304)	50				50				\$0	50			50		50	315 (304)																
Walls and Springs	314 (307)	51,730				51,710	2.0			\$242	51,729			51,729		51,697	314 (307)																
Supply Mains	316 (309)	50				50				\$0	50			50		50	316 (309)																
<b>PUMPING PLANT</b>																																	
Structures & Improvements	323	545,874	50,486	*		533,760	2.1			\$1,314	549,103			549,103		546,388	323																
Water Treatment Equipment	325 (323)	52,570				52,570	2.0			\$1,210	52,747			52,747		52,675	325 (323)																
Water Treatment Equipment	326	55,156				55,136	4.0			\$188	57,211			57,211		57,200	326																
<b>WATER TREATMENT PLANT</b>																																	
Water Treatment Equipment	327 (320)	5452				5433	2.9			\$127	5487			5487		5479	327 (320)																
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																																	
Distribution Reservoirs & Vandpipes	347 (320)	57,233				57,233	2.5			\$168	59,417			59,417		58,838	347 (320)																
Transmission & Distribution Mains	341	565,749	55,044	*		589,441	2.0			\$1,412	590,208			590,208		587,246	341																
Generes	345 (313)	52,442				52,442	2.0			\$60	52,443			52,443		52,411	345 (313)																
Meters	346 (314)	52,988	51,167	*		52,988	1.0			\$2,660	53,671			53,671		53,144	346 (314)																
Meter Installation	347 (334)	57,120				57,120	3.0			\$163	58,719			58,719		58,487	347 (334)																
Hydrants	348 (335)	52,709				53,799	2.0			\$70	59,952			59,952		59,023	348 (335)																
Other Transmission & Distribution Plant	349 (335)	50				50				\$0	50			50		50	349 (335)																
<b>GENERAL PLANT</b>																																	
Land & Land Rights	389 (374)	5048				5048				\$0	50			50		50	389 (374)																
Structures & Improvements	390	50				50				\$0	50			50		50	390																
Office Furniture & Equipment	391	53,067				53,067	1.0			\$499	53,986			53,986		53,395	391																
Office Computer Equipment	392,1	50,111				50,111	1.0			\$7	50,102			50,102		(215)	392,1																
Transportation Equipment	392	50				50	7.0			\$596					(596)	392																	
Tools, Shop & Garage Equipment	394	50,351				50,351	1.0			\$700	50,351			50,351		50,350	394																
Miscellaneous Equipment	395	50				50	7.0			\$596	50			50		50	395																
Communication Equipment	397	5466				5216	6.7			\$440	564			564		55,391	397																
Other Tangible Plant	399	50				50				\$0	50			50		50	399																
<b>SHARED SERVICES (as of June 30, 2017)</b>																																	
Land & Land Rights	374,1	50,351				50,351	1.0			\$264	50,351			50,351		50,351	374,1																
Structures & Improvements	395,2	50,205				50,205	1.0			\$10,725	50,205			50,205		50,188	395,2																
Office Furniture & Equipment	396,1	51,330				51,330	1.0			\$1,330	51,330			51,330		51,330	396,1																
Transportation Equipment	397,1	51,126				51,126	1.0			\$1,126	51,126			51,126		51,126	397,1																
Tools, Shop & Garage Equipment	398,1	50,440				50,440	1.0			\$1,440	50,440			50,440		50,440	398,1																
Miscellaneous Equipment	399,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	399,1																
Other Tangible Plant	400,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	400,1																
Other Tangible Plant - Network, K/W	401,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	401,1																
Other Tangible Plant - PC/K/W	402,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	402,1																
Other Tangible Plant - P/C/K/W	403,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	403,1																
Other Tangible Plant - P/C/K/W	404,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	404,1																
Other Tangible Plant - P/C/K/W	405,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	405,1																
Other Tangible Plant - P/C/K/W	406,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	406,1																
Other Tangible Plant - P/C/K/W	407,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	407,1																
Other Tangible Plant - P/C/K/W	408,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	408,1																
Other Tangible Plant - P/C/K/W	409,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	409,1																
Other Tangible Plant - P/C/K/W	410,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	410,1																
Other Tangible Plant - P/C/K/W	411,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	411,1																
Other Tangible Plant - P/C/K/W	412,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	412,1																
Other Tangible Plant - P/C/K/W	413,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	413,1																
Other Tangible Plant - P/C/K/W	414,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	414,1																
Other Tangible Plant - P/C/K/W	415,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	415,1																
Other Tangible Plant - P/C/K/W	416,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	416,1																
Other Tangible Plant - P/C/K/W	417,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	417,1																
Other Tangible Plant - P/C/K/W	418,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	418,1																
Other Tangible Plant - P/C/K/W	419,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	419,1																
Other Tangible Plant - P/C/K/W	420,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	420,1																
Other Tangible Plant - P/C/K/W	421,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	421,1																
Other Tangible Plant - P/C/K/W	422,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	422,1																
Other Tangible Plant - P/C/K/W	423,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	423,1																
Other Tangible Plant - P/C/K/W	424,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	424,1																
Other Tangible Plant - P/C/K/W	425,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	425,1																
Other Tangible Plant - P/C/K/W	426,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	426,1																
Other Tangible Plant - P/C/K/W	427,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	427,1																
Other Tangible Plant - P/C/K/W	428,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	428,1																
Other Tangible Plant - P/C/K/W	429,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	429,1																
Other Tangible Plant - P/C/K/W	430,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	430,1																
Other Tangible Plant - P/C/K/W	431,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	431,1																
Other Tangible Plant - P/C/K/W	432,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	432,1																
Other Tangible Plant - P/C/K/W	433,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	433,1																
Other Tangible Plant - P/C/K/W	434,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	434,1																
Other Tangible Plant - P/C/K/W	435,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	435,1																
Other Tangible Plant - P/C/K/W	436,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	436,1																
Other Tangible Plant - P/C/K/W	437,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	437,1																
Other Tangible Plant - P/C/K/W	438,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	438,1																
Other Tangible Plant - P/C/K/W	439,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	439,1																
Other Tangible Plant - P/C/K/W	440,1	50,000				50,000	1.0			\$1,000	50,000			50,000		50,000	440,1																
Other Tangible Plant - P/C/K/W	441,1	50,000																															

**Note:** n. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties.

b. Previous depreciation schedules had no rate for Acct. No. 349.

MACH assigned 20-year service life, for this account in WE-201G-0301.

c. Based on Liberty WP 7-2.

1. Date: 07/07/2014 2. Subject: Application for Report and Order and Suspension in Case No. GR-2014-0152

Total Plant In Service	\$304,732
Total CIAC	\$723
Total Reserves	\$143,514

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

Schedule SBM-d2  
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WR-2018-0171  
Liberty Utilities (Missouri Water  
Crestview Acres  
Water

ENGG. YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		6/30/2010	Jun-Dec 2010			Jun-Dec 2010	Jun-Dec 2010	(percent)	(percent)	7 months	Jun-Dec 2010	Jun-Dec 2010		Jun-Dec 2010		Jun-Dec 2010	
<b>INTANGIBLE PLANT</b>																	
<b>Organization</b>	303	\$1,600				\$1,600			50	\$1,614			\$1,614		\$1,614		
<b>Franchises &amp; Contracts</b>	307					50			50				50		50		
<b>Intangible Assets</b>	301					50			50				50		50		
<b>SOURCE OF SUPPLY PLANT</b>																	
<b>Land &amp; Land Rights</b>	310					50			50				50		50		
<b>Buildings &amp; Improvements</b>	311 (1204)					50			50				50		50		
Buildings - Other	314 (1207)					50			50				50		50		
Buildings - Motor	315 (3207)					50	1.0		50				50		50		
<b>Pumping Plant</b>	316					50			50				50		50		
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
<b>Structures &amp; Improvements</b>	321	\$5,501				\$1,501	7.5		523	\$1,136			\$3,320		\$472,121		
<b>Electric Pumping Equipment</b>	325 (321)	\$1,729				50,246	5.0		260	-59,461			-59,377		\$18,152	\$17,021	
<b>Other Pumping Equipment</b>	328	\$21,423				211,813	4.0		569	211,769			211,678		211,678		
<b>WATER TREATMENT PLANT</b>																	
<b>Water Treatment Equipment</b>	332 (220)					50	2.5		50				50		50		
<b>GENERAL PLANT</b>																	
<b>Land &amp; Land Rights</b>	338 (224)					50			50				50		50		
<b>Structures &amp; Improvements</b>	390					50			50				50		50		
<b>Office Furniture &amp; Equipment</b>	391					50			50				50		50		
<b>Office Computer Equipment</b>	391.1	\$1,70				520	1.0		54	5417			5443		521,351		
<b>Transmission Equipment</b>	392	\$974				2824	7.0		561	5818			5875		-51,197		
<b>Tools, Shop &amp; Garage Equipment</b>	394	\$630				5630	5.0		523	5162			53,99		\$21,354		
<b>Power Operated Equipment</b>	396					50			50				50		50		
<b>Communication Equipment</b>	397	\$15				515	6.7		51	59			510		55,97		
<b>Miscellaneous Equipment</b>	398					50			50				50		50		
<b>Other Tangible Plant</b>	399					50			50				50		50		
Total		\$68,242	50			\$68,242				\$1,238	\$2,273			\$24,32		\$24,010	

e. Beginning balance from staff accounting schedules in Case No. WR-2010-0345

Total Plant In Service	\$48,000
Total CIAC	\$1,000
Total Reserves	\$24,000
	\$23,000

Additions to CIAC recorded and summed as "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

Schedule SBM-d3  
Page 1 of 8

**APPENDIX E: 2018 BUDGETED CMC AND ESTIMATED - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY**

Account Description	Account No.	In Service begin	Additions	Retirements	In Service Retire End	Prior Observed Depreciation Rate [percent]	Current Standard Depreciation Rate [percent]	Calculated Depreciation Cap [percent]	Sarin Reserve Balance	Sarvee Corrections	Net	End Balance	Note	Contribution to Aid of Construction (CMC)		
														In-Dec-2011	In-Dec-2011	In-Dec-2011
<b>INTEGRATION PLANT</b>																
CO. & Admin.	301	\$1,354,411			\$1,354,411				\$1,354,411			\$1,354,411		\$1,354,411		
CO. & Admin. Current	301	\$4,422			\$4,422				\$4,422			\$4,422		\$4,422		
Accumulated Debitable Plant	101	\$1,350,989			\$1,350,989				\$1,350,989			\$1,350,989		\$1,350,989		
SUBC.C. OF SUPPLY PLANT	101															
Land & Fixed Assets	110	50			50				50			50		50		
Chimney & Impoundments	111	1,064			1,064				1,064			1,064		1,064		
Wells and Sprinklers	114	1,027			1,027				1,027			1,027		1,027		
Storage Tanks	116	1,050			1,050				1,050			1,050		1,050		
PLANT/WORKS PLANT	121															
Landscaping, Equipment	125															
Fleet, Handheld Equipment	126															
Other Plant/Equipment	127															
WATCH, TOWER, LAMP	128															
Water Treatment Equipment	131	1,256			1,256				1,256			1,256		1,256		
TRANSMISSION & DISTRIBUTION PLANT	132															
Transmission Research & Studies	132	1,020			1,020				1,020			1,020		1,020		
Transmission & Distribution Items	133	1,033			1,033				1,033			1,033		1,033		
Services	134	1,033			1,033				1,033			1,033		1,033		
Utilities	135	1,032			1,032				1,032			1,032		1,032		
Land & Fixed Assets	136															
Substation Distributions	137	1,033			1,033				1,033			1,033		1,033		
Other Transmission & Distribution Plant	138															
CO. & Admin. Plant	139															
Land & Fixed Assets	140															
Instrument & Equipment	141															
Office Furniture & Equipment	142															
Transportation Equipment	143															
Tools, Shop & Office Equipment	144															
Power Operated Equipment	145															
Communication Equipment	146															
Miscellaneous Equipment	147															
Other Vehicle Plant	148															
Total		50,145			50,145				50,145			50,145		50,145		

Note: CMC adjustments are from the beginning of the financial year.

CMC adjustments relate to bring other plant balance

Additions to CMC accrued and summed to "Start or Add or Remove" Requirements recorded and summed to "Start or Add or Remove" and "Year End CMC Accumulation Reserve"

Start or Add or Remove	Balance CMC Start	CMC Accrual	CMC Adjustment Reserve start	Year End CMC Accrual Reserve
Jun-Dec-2011	In-Dec-2011	In-Dec-2011	In-Dec-2011	In-Dec-2011

Start or Add or Remove  
Jun-Dec-2011

Balance CMC Start  
In-Dec-2011

CMC Accrual  
In-Dec-2011

CMC Adjustment Reserve start  
In-Dec-2011

Year End CMC Accrual Reserve  
In-Dec-2011

Schedule SBM-d3  
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ENGINEERING DEPARTMENT IN-LIAISONS AND ESTIMATES - NOT AUTHORIZED - ON DISCUSSION PURPOSE ONLY

COST OF BUSINESS IN ALIAS OR CONSTRUCTION (CAC)

Account Description	Account No.	In Service Date	Additions	None	Retirements	In Service End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Budget Reserve Balance	Surrender Corrections	Note	Cost Reserve Balance	Net Plant End	Accession No.	Start or Adder Name	Shutter CAC Start	Notes	CAC End	CAC Amortization	Revenue Start	2012
INSTANTINE PLANT	101	23/2/24				5/3/07	2.0%	2.0%	\$1,636													
Construction	102	24/1/14				5/4/14	2.0%	2.0%	\$1,644													
Franchise & Spousal	103	5/1/2015				5/1/2015	2.0%	2.0%	\$1,205													
Land/Labor/Equipment/Held	104																					
SCOTT OF SPERRY PLANT	105																					
Office & Other Depreciation	106	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	107	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	108	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	109	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	110	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	111	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	112	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	113	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	114	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	115	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	116	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	117	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	118	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	119	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	120	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	121	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	122	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	123	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	124	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	125	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	126	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	127	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	128	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	129	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	130	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	131	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	132	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	133	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	134	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	135	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	136	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	137	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	138	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	139	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	140	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	141	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	142	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	143	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	144	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	145	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	146	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	147	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	148	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	149	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	150	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	151	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	152	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	153	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	154	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	155	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	156	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	157	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	158	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	159	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	160	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	161	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	162	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	163	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	164	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	165	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	166	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	167	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	168	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	169	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	170	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	171	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	172	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	173	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	174	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	175	2/1/2010				2.0%	2.0%	2.0%	\$20													
Office & Other Equipment/Dep.	176	2/1/2010																				

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

**Note:**  
a. Additions and retirements based on Liberty response to DIs 0044 and 0045, allocated to KMB properties

Total Plant in Service	\$71,481
Total CIAC	\$47,121
Total Reserves	\$53,321
	\$17,681

Additions to CAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CAC Amortization Reserve".

Schedule SBM-d3  
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Engineering Yearly Balance Checks and Estimates - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begn	Additions	Retirements	In Service Balance End	Prior Ordinend Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2015	2015	2015	2015	(percent)	(percent)	12 months	2015	2015	2015	2015	2015	2015	2015
<b>INTANGIBLE PLANT</b>															
Orientation	301	\$1,824			\$1,824			\$0	\$1,836			\$1,836		\$11,301	
Franchise & Consents	507	5,444			5,444			50	5,444			5,444		50,102	
Miscellaneous Intangible Plant	503	51,205	5,612	5,612	51,205			50	51,205			51,205		547,103	
<b>SOURCE OF SUPPLY PLANT</b>															
Land & Land Rights	310	50			50			50	50			50		50,310	
Structures & Improvements	313 (304)	50			50			50	50			50		50,311,204	
Walls and Spices	314 (207)	51,555	510,928	51,397	511,376	7.0	512.7	52,736	520			511,320,311,407		511,320,311,407	
Supply Mains	316 (309)	50			50			50	50			50		50,316,309	
<b>PUMPING PLANT</b>															
Structures & Improvements	321	55,091	518,729	519,222	519,222	7.1	521.0	51,360	52,246			52,246		527,054,321	
Electric Pumping Equipment	325	513,020	513,020	513,020	513,020	5.0	505.3	533,488	514,003			502,723		502,723	
Other Pumping Equipment	328	52,407			52,407			50	53,268			53,268		50,168,228	
<b>WATER TREATMENT PLANT</b>															
Water Treatment Equipment	332 (370)	5,298			5,298			50	5,271			5,271		5,271	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>															
Distribution Reservoirs & Standpipes	342 (703)	53,573			53,573			50	52,944			52,934		52,934	
Transmission & Distribution Meters	342	522,736	58,014	577.1	520,926	7.0	522.8	52,452	520,746			520,746		520,746	
Sources	345	23,081	2,800	277	23,353	7.0	53.1	23,452	23,452			23,452		23,452	
Reservoirs	346	513,766	51	50	513,767	10.0	512.9	514,118	513,498			513,498		513,498	
Model Installations	347 (304)	52,424			52,424			50	52,973			52,973		52,973	
Reservoirs	348 (329)	51,875			51,875	7.0	51.7	52,955	52,727			52,727		52,403,348	
Other Transmission & Distribution Plant	349 (339)	50			50			50	50			50		50,349,339	
<b>GENERAL PLANT</b>															
Land & Land Rights	359 (374)	527.0			527.0			50	50			50		520,359,374	
Structures & Improvements	360	50			50			50	50			50		50,360	
Office Furniture & Equipment	361	5,612			5,612			500	5,576			5,576		5,447,361	
Office Computer Equipment	361.1	5,000			5,000	1.0	54.1	5,443	5,447			5,447		5,447,361	
Transportation Equipment	362	50			50			50	525.8			525.8		525.8	
Tools, Shop & Garage Equipment	364	5,003	512.0	5,000	5,640	3.0	53.1	5,216	5,337			5,337		5,337	
Power Operated Equipment	366	50			50			50	50			50		50,366	
Communication Equipment	367	52	52	52	52	6.7	52.1	50	51.3			51.3		50,367,347	
Miscellaneous Equipment	368	50			50			50	50			50		50,368	
Other Tangible Plant	369	50	50	50	50	5.00	50.1	50	50			50		50,369	
Total		275,830	510,024	56,517	510,310		514,914	50	511,813			511,813		555,523	

**Notes:**

- a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMA properties
- b. Previous depreciation schedule had no rate for Acct. No. 309.

MACW assigned 20-year service life for this account in WR-2016-0201.

Total Plant in Service	\$108,306
Total CAC	\$459
Total Reserves	\$51,031
	\$56,064

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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ENGINNERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Origin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Accoun No.	
		2016	2016	2016	2016	2016	(percent)	(percent)	12 months	2016	2016	2016	2016	2016	2016	2016	
<b>INTANGIBLE PLANT</b>																	
Distribution	201	\$3,878				53,878				50	51,830				\$3,878		-511,301
Franchises & Contracts	307	2,444				5444				50	5444				2,444		20,312
Miscellaneous Intangible Plant	303	51,702				51,702				50	50851				50851		547,251
<b>SOURCE OF SUPPLY PLANT</b>																	
Land & Land Rights	310	50				50				50	50				50		50,310
Structures & Improvements	311 (304)	50				50				50	50				50		50,311,105
Wells and Spices	314	211,176	5074 *			5126	512,024	7.0	5232	516				5156		511,400,334	
Supply Mtns	316 (079)	50				50				50	50				50		50,316,150
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	519,608	51,602 *			5332	521,076	2.5	5511	152,243				(57,067)		523,145,271	
Electric Pumping Equipment	325	513,084	51,331 *			5397	513,825	5.0	5673	519,081				514,162		-53,171,974	
Other Pumping Equipment	328	52,467				52,467	4.0		509	52,404				53,407		-53,000,176	
<b>WATER TREATMENT PLANT</b>																	
Water Treatment Equipment	332 (320)	5208				5208	2.0		56	5209				5185		520,312,121	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Distribution Reservoirs & Standpipes	342 (370)	51,521				51,521				500	52,016				52,714		57,999,542,331
Transmission & Distribution Mtns	343	539,076	51,724 *			5101	521,687	2.0	5616	50,256				50,709		522,478,141	
Generators	345 (373)	51,365				51,365	51,365	2.0	534	50,561				51,377		51,248,145,323	
Meters	346	512,787	5164 *			5224	513,977	2.0	5186	515,406				516,658		-52,737,246	
Water Installations	347 (374)	51,421				51,421	51,421	2.5	506	52,184				52,220		51,153,47,131	
Hydrants	348 (375)	51,825				51,825	51,825	2.0	537	54,242				54,549		51,366,488,231	
Other Transmission & Distribution Plant	349 (379)	50				50			50	50				50		50,349,411	
<b>GENERAL PLANT</b>																	
Land & Land Rights	350	5231	5312 *			5310				50	50				50		53,350,000
Structures & Improvements	350	50				50				50	50				50		50,350,000
Office Furniture & Equipment	351	5512				5512			5,00	520	505			5051		52,715,151	
Other Computer Equipment	351,1	2490				5320	3,00	54	5487					54,051		-51,029,401	
Transportation Equipment	352	50				50			50	520	520			52,200		-52,200,002	
Toys, Shop & Office Equipment	354	5164				5164	5164	5.0	5213	531,406				530,699		52,460,124	
Power Generation Equipment	356	50				50			50	50	50			50		50,356,000	
Communication Equipment	357	51,151				5115	51,151	6.7	5211	511				523		52,357,000	
Information Equipment	358	50				50			50	50	50			50		50,358,000	
Other Technical Plant	359	50				50			5,00	503	503			50		50,359,000	
Total		510,336	56,170			51,438	511,007		53,823	511,433	50			554,726		518,762	

**Note:** a. Additions and settlements based on Liberty responses to DRs 0044 and 0045, allocated to KMSI properties.

b. Previous depreciation schedule had no rate for Acct. No. 399.  
MACW assigned 20-year service life, for this account in WF-2016-0301.

MACW assigned 20-year service life, for this account in WR-2014-0301.

Total Plant In Service	\$110,0
Total CVA	\$4
Total Reserves	\$56,2
	\$58,3

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve".

Schedule SBM-d3  
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WR-2018-0171  
Liberty Utilities (Missouri) Water  
High Ridge Manor  
Water

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUTHORIZED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Single Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
INTANGIBLE PLANT		5/31/2010	Jun-Dec 2010			Jun-Dec 2010	Jun-Dec 2010	(percent)								
Organization	301	\$1,600				\$1,600			\$0	\$1,614				\$1,614		-\$14,101
Franchises & Concessions	302							5%		\$0				\$0		-\$0,101
Miscellaneous intangible plant	303	\$11,160				\$11,160			\$0	\$11,160				\$11,160		-\$0,101
SOURCE OF SUPPLY PLANT																
Land & Lease Rights	310							2%		\$0				\$0		-\$0,101
Structures & Improvements	311(104)							5%		\$0				\$0		-\$0,111 (39)
Wells and Seams	314(107)							2%	2.0%	\$0				\$0		-\$0,14 (39)
Geothermal Assets	316(399)							5%		\$0				\$0		-\$0,16 (39)
TRANSMISSION & TREATMENT PLANT																
Water Treatment Equipment	322	\$4,187				\$4,187		2.5%		\$61	\$247			\$203		\$3,884,171
Electric Furnace Equipment	325(313)	\$12,700				\$25,700		5.0%		\$782	\$20,543			\$51,123		-\$5,541,315 (112)
Other Processing Equipment	328							2%	4.0%	\$0				\$0		\$0,328
WATER TREATMENT PLANT																
Water Treatment Equipment	327(129)							2%		\$0				\$0		\$0,152 (329)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342(320)	\$322				\$322		7.5%		\$54	\$164			\$69		\$25,324 (320)
Pipeline & Distribution Mains	343(331)	\$27,553				\$29,553		7.0%		\$263	\$74,070			\$25,159		\$2,649,341 (331)
Services	345(333)	\$3,391				\$3,391		2.5%		\$64	\$0			\$64		\$3,391 (333)
Meters	346(334)	\$15,202				\$15,202		10.0%		\$890	\$9,307			\$16,192		\$5,096,046 (334)
Meter Installations	347(334)	\$4,932				\$4,932		2.5%		\$77	\$2,479			\$3,011		\$2,823,147 (334)
Hydrants	348(335)							2.0%		\$0				\$0		\$0,141 (335)
Other Transmission & Distribution Plant	349(335)							2.0%		\$0				\$0		\$0,141 (335)
GENERAL PLANT																
Land & Lease Rights	350(324)							5%		\$0				\$0		\$0,174 (324)
Structures & Improvements	350							5%		\$0				\$0		\$0,174
Office Furniture & Fixtures	352							2%		\$0				\$0		\$0,100
Office Computer Equipment	353(3)	\$508				\$508		1.0%		\$64	\$174			\$174		\$0,174 (3)
Transportation Equipment	355															
Toys, Chen & Garage Equipment	356	\$2,225				\$2,225		7.0%		\$23	\$2,243			\$2,236		\$0,157
Power Operated Equipment	358	\$492				\$492		5.0%		\$40	\$154			\$154		\$0,044
Communication Equipment	360							2%		\$0				\$0		\$0,105
Miscellaneous Equipment	362	\$115				\$115		6.7%		\$11	\$0			\$10		\$0,107
Other Tangible Plant	368							2.0%		\$0				\$0		\$0,108
Total								5%		\$58,834	\$0			\$58,834		\$5,534

**Notes**  
a. Beginning balance from staff accounting schedules in Case No. WR-2010-0345.

Total Plant in Service	\$88,834
Total CILC	\$12,000
Total Reserves	\$85,834
	- \$8,544

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Subtractions recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

Account No.	Net Salvage Rate	Account Percent Accrued	Total Ending		
			of Life	Accrued	Net Salvage
(Percent)			Jan-Dec 2010		
201	100.00%	100.00%			
202	100.00%	100.00%			
203	100.00%	100.00%			
210					
211 (104)	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
214 (107)	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
216 (109)	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
221	0.00%	7.74%	7.74%		
225 (311)	0.00%	171.10%	171.50%		
278	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
322 (320)	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
349 (330)	0.00%	21.47%	21.47%		
349 (331)	0.00%	333.71%	333.81%		
354 (333)	0.00%	1.54%	1.54%		
346 (334)	0.00%	66.78%	66.78%		
347 (336)	0.00%	0.03%	0.03%		
348 (335)	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
349 (339)	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
382 (374)					
390					
401					
511.2	0.00%	313.33%	313.33%		
524	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
596	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
597	0.00%	66.67%	66.67%		
598					
599					

Schedule SBM-d4  
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WTR-2018-0172  
Liberty Utilities (Missouri) Water  
High Ridge Master  
Water

RECORDING INVESTMENT IN PLANT AND ESTIMATES - NOT AUTHORED OR DISCUSSED DURING THIS DAY

Account Description	Account No.	In Service Balance Begin	Additions	New Requirements	In Service End	Current Standard Depreciation Rate	Prior Standard Depreciation Rate	Calculated Depreciation Capitulation	Begin Reserve Date	Reserve Note	End Reserve Date	Reserve Note	Net Plant End	Contribution In Aid of Construction (CIA)						
														2012	2013	2012	2013	2012	2013	
<b>URBANUS PLANT</b>																				
Construction, in progress	101	\$1,162			\$3,132			\$2,121		\$2,171		\$2,171		\$2,171	101	101	101	101	101	101
Construction, & Equipment	102	2,627			5,000			500		500		500		500	102	102	102	102	102	102
Subsidiaries, Intangible Assets	103	309			2,000			200		200		200		200	103	103	103	103	103	103
Subsidiaries, Capitalized Software	104	2,201			2,000			200		200		200		200	104	104	104	104	104	104
Subsidiaries, Capitalized Data	105	100			100			100		100		100		100	105	105	105	105	105	105
Land, Land Rights	110	250			250			250		250		250		250	110	110	110	110	110	110
Land, Buildings & Improvements	111	1,250			1,250			1,250		1,250		1,250		1,250	111	111	111	111	111	111
Land, Buildings & Improvements	112	1,250			1,250			1,250		1,250		1,250		1,250	112	112	112	112	112	112
Land, Buildings & Improvements	113	1,250			1,250			1,250		1,250		1,250		1,250	113	113	113	113	113	113
Land, Buildings & Improvements	114	1,250			1,250			1,250		1,250		1,250		1,250	114	114	114	114	114	114
Land, Buildings & Improvements	115	1,250			1,250			1,250		1,250		1,250		1,250	115	115	115	115	115	115
Land, Buildings & Improvements	116	1,250			1,250			1,250		1,250		1,250		1,250	116	116	116	116	116	116
Land, Buildings & Improvements	117	1,250			1,250			1,250		1,250		1,250		1,250	117	117	117	117	117	117
Land, Buildings & Improvements	118	1,250			1,250			1,250		1,250		1,250		1,250	118	118	118	118	118	118
Land, Buildings & Improvements	119	1,250			1,250			1,250		1,250		1,250		1,250	119	119	119	119	119	119
Land, Buildings & Improvements	120	1,250			1,250			1,250		1,250		1,250		1,250	120	120	120	120	120	120
Land, Buildings & Improvements	121	1,250			1,250			1,250		1,250		1,250		1,250	121	121	121	121	121	121
Land, Buildings & Improvements	122	1,250			1,250			1,250		1,250		1,250		1,250	122	122	122	122	122	122
Land, Buildings & Improvements	123	1,250			1,250			1,250		1,250		1,250		1,250	123	123	123	123	123	123
Land, Buildings & Improvements	124	1,250			1,250			1,250		1,250		1,250		1,250	124	124	124	124	124	124
Land, Buildings & Improvements	125	1,250			1,250			1,250		1,250		1,250		1,250	125	125	125	125	125	125
Land, Buildings & Improvements	126	1,250			1,250			1,250		1,250		1,250		1,250	126	126	126	126	126	126
Land, Buildings & Improvements	127	1,250			1,250			1,250		1,250		1,250		1,250	127	127	127	127	127	127
Land, Buildings & Improvements	128	1,250			1,250			1,250		1,250		1,250		1,250	128	128	128	128	128	128
Land, Buildings & Improvements	129	1,250			1,250			1,250		1,250		1,250		1,250	129	129	129	129	129	129
Land, Buildings & Improvements	130	1,250			1,250			1,250		1,250		1,250		1,250	130	130	130	130	130	130
Land, Buildings & Improvements	131	1,250			1,250			1,250		1,250		1,250		1,250	131	131	131	131	131	131
Land, Buildings & Improvements	132	1,250			1,250			1,250		1,250		1,250		1,250	132	132	132	132	132	132
Land, Buildings & Improvements	133	1,250			1,250			1,250		1,250		1,250		1,250	133	133	133	133	133	133
Land, Buildings & Improvements	134	1,250			1,250			1,250		1,250		1,250		1,250	134	134	134	134	134	134
Land, Buildings & Improvements	135	1,250			1,250			1,250		1,250		1,250		1,250	135	135	135	135	135	135
Land, Buildings & Improvements	136	1,250			1,250			1,250		1,250		1,250		1,250	136	136	136	136	136	136
Land, Buildings & Improvements	137	1,250			1,250			1,250		1,250		1,250		1,250	137	137	137	137	137	137
Land, Buildings & Improvements	138	1,250			1,250			1,250		1,250		1,250		1,250	138	138	138	138	138	138
Land, Buildings & Improvements	139	1,250			1,250			1,250		1,250		1,250		1,250	139	139	139	139	139	139
Land, Buildings & Improvements	140	1,250			1,250			1,250		1,250		1,250		1,250	140	140	140	140	140	140
Land, Buildings & Improvements	141	1,250			1,250			1,250		1,250		1,250		1,250	141	141	141	141	141	141
Land, Buildings & Improvements	142	1,250			1,250			1,250		1,250		1,250		1,250	142	142	142	142	142	142
Land, Buildings & Improvements	143	1,250			1,250			1,250		1,250		1,250		1,250	143	143	143	143	143	143
Land, Buildings & Improvements	144	1,250			1,250			1,250		1,250		1,250		1,250	144	144	144	144	144	144
Land, Buildings & Improvements	145	1,250			1,250			1,250		1,250		1,250		1,250	145	145	145	145	145	145
Land, Buildings & Improvements	146	1,250			1,250			1,250		1,250		1,250		1,250	146	146	146	146	146	146
Land, Buildings & Improvements	147	1,250			1,250			1,250		1,250		1,250		1,250	147	147	147	147	147	147
Land, Buildings & Improvements	148	1,250			1,250			1,250		1,250		1,250		1,250	148	148	148	148	148	148
Land, Buildings & Improvements	149	1,250			1,250			1,250		1,250		1,250		1,250	149	149	149	149	149	149
Land, Buildings & Improvements	150	1,250			1,250			1,250		1,250		1,250		1,250	150	150	150	150	150	150
Land, Buildings & Improvements	151	1,250			1,250			1,250		1,250		1,250		1,250	151	151	151	151	151	151
Land, Buildings & Improvements	152	1,250			1,250			1,250		1,250		1,250		1,250	152	152	152	152	152	152
Land, Buildings & Improvements	153	1,250			1,250			1,250		1,250		1,250		1,250	153	153	153	153	153	153
Land, Buildings & Improvements	154	1,250			1,250			1,250		1,250		1,250		1,250	154	154	154	154	154	154
Land, Buildings & Improvements	155	1,250			1,250			1,250		1,250		1,250		1,250	155	155	155	155	155	155
Land, Buildings & Improvements	156	1,250			1,250			1,250		1,250		1,250		1,250	156	156	156	156	156	156
Land, Buildings & Improvements	157	1,250			1,250			1,250		1,250		1,250		1,250	157	157	157	157	157	157
Land, Buildings & Improvements	158	1,250			1,250			1,250		1,250		1,250		1,250	158	158	158	158	158	158
Land, Buildings & Improvements	159	1,250			1,250			1,250		1,250		1,250		1,250	159	159	159	159	159	159
Land, Buildings & Improvements	160	1,250			1,250			1,250		1,250		1,250		1,250	160	160	160	160	160	160
Land, Buildings & Improvements	161	1,250			1,250			1,250		1,250		1,250		1,250	161	161	161	161	161	161
Land, Buildings & Improvements	162	1,250			1,250			1,250		1,250		1,250		1,250	162	162	162	162	162	162
Land, Buildings & Improvements	163	1,250			1,250			1,250		1,250		1,250		1,250	163	163	163	163	163	163
Land, Buildings & Improvements	164	1,250			1,250			1,250		1,250		1,250		1,250	164	164	164	164	164	164
Land, Buildings & Improvements	165	1,250			1,250			1,250		1,250		1,250		1,250	165	165	165	165	165	165
Land, Buildings & Improvements	166	1,250			1,250			1,250		1,250		1,250		1,250	166	166	166	166	166	166
Land, Buildings & Improvements	167	1,250			1,250			1,250		1,250		1,250								

WR-2018-0171  
Liberty Utilities (Missouri Water  
High Ridge Manor  
Water

Engineering Yearly Balance Check and Estimate - Not Audited - For Discussion Purposes Only

Account Description	Account No.	In Service	Additions	Note	In Service	Prior Ordered	Current	Calculated	Begin Reserve	Salvage	Note	End Reserve	Note	Net Plant End	Accoun	
		Balance Begin			2013	Balance End	Depreciation Rate	Standard Depreciation Rate	Depreciation Expense	Reserve Balance	Corrections		2013	2013	No.	
		2013	2013		2013		(percent)	(percent)	12 months	2013	2013		2013	2013		
INTANGIBLE PLANT																
Organization	301	\$3,162				\$3,162				\$0	\$3,171			\$3,171	\$0,001	
Franchises & Contracts	302	\$3,607				\$3,607				\$0	\$3,607			\$3,607	\$0,001	
Miscellaneous Intangible Plant	303	\$0.007				\$0.007				\$0	\$0.007			\$0.007	\$0,001	
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0				\$0	\$0			\$0	\$0,000	
Buildings & Improvements	311 (204)	\$0				\$0				\$0	\$0			\$0	\$0,000 (204)	
Wells and Springs	314	\$3,130	\$1,644	e	\$2,727	\$2,786	2.0		\$24	\$0.004			\$0.003	\$20,611	\$0,000	
Supply Mtns	316 (109)	\$0				\$0				\$0	\$0			\$0	\$0,000 (109)	
PUMPING PLANT																
Structures & Improvements	321	\$3,975	\$3,935	a	\$2,727	\$4,054	2.0		\$100	\$0.073			\$1,047	\$1,007	\$1,173	
Mobile Pumping Equipment	325 (321)	\$10,706				\$10,706		5.0		\$204	\$10,074			\$10,012	\$1,144	\$1,131
Other Pumping Equipment	328	\$2,040				\$2,040		4.0		\$82	\$2,339			\$2,091	\$2,581	\$2,581
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (120)	\$0				\$0				\$0	\$0			\$0	\$0,000	
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Lines & Structures	342 (348)	\$2,934				\$2,934		2.0		\$71	\$2,864			\$2,004	\$6,209	\$4,121
Transmission & Distribution Mtns	343	\$10,078	\$6,633	a	\$5,566	\$11,526	2.0		\$204	\$7,363			\$7,359	\$10,000	\$10,000	
Services	345 (343)	\$4,095				\$4,095		2.0		\$71	\$4,024			\$4,024	\$10,125	\$10,125
Others	346	\$10,128	\$6,637	e	\$5,274	\$18,442	10.0		\$3,028	\$10,382			\$10,927	\$4,266	\$4,266	
Water Installations	347 (344)	\$2,828				\$2,828		2.0		\$71	\$3,583			\$3,603	\$3,166	\$4,477
Utilities	348 (345)	\$1,105				\$1,105		2.0		\$33	\$2,736			\$2,888	\$1,227	\$1,248
Other Transmission & Distribution Plant	349 (349)	\$0				\$0		2.0		\$0	\$0			\$0	\$0,000 (349)	
GENERAL PLANT																
Land & Land Rights	369 (374)	\$161				\$161				\$0	\$0			\$0	\$161,899	\$17,127
Structures & Improvements	370	\$0				\$0				\$0	\$0			\$0	\$0,000	
Office Furniture & Equipment	371	\$0	\$4,243	a	\$0	\$4,243		5.00	\$111	\$0				\$111	\$4,131	\$1,191
Office Computer Equipment	371-1	\$2,727				\$2,727		1.0		\$71	\$2,703			\$2,706	\$2,745	\$2,745
Transportation Equipment	372	\$7,665				\$7,665		7.0		\$254	\$8,520			\$8,683	\$-53,186	\$1,362
Tools, Shop & Garage Equipment	374	\$477				\$477		5.0		\$24	\$331			\$335	\$1,038	\$1,036
Power Generated Equipment	376	\$0				\$0				\$0	\$0			\$0	\$0,000	
Communication Equipment	377	\$0				\$0		0.7		\$1	\$0			\$1	\$0,000	
Miscellaneous Equipment	378	\$0				\$0				\$0	\$0			\$0	\$0,000	
Other Tangible Plant	379	\$0				\$0				\$0	\$0			\$0	\$0,000	

**Note 5:** Additions and retirements based on Liberty response to DRs D044 and D045, allocated to KMD properties.

Total Plant in Service	\$59,109
Total CIAC	\$12,049
Total Reserves	<u>\$44,010</u>

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

Reserve Percent Accrued			
Account No.	Net Salvage Rate	Account Percent Accrued End	Total End of Life Acquired Net Salvage
	(percent)		
201			
101		100.30%	100.30%
102		100.00%	100.00%
103		100.00%	100.00%
110			
111(104)	0.00%	100.00%	100.00%
114	0.00%	72.00%	72.00%
118(105)	0.00%	100.00%	100.00%
121	0.00%	75.82%	56.82%
125(111)	0.00%	84.17%	66.47%
128	0.00%	118.43%	118.43%
132(120)	0.00%	100.25%	100.25%
147(110)	0.00%	63.84%	60.34%
148	0.00%	48.41%	48.41%
145(133)	0.00%	93.34%	93.34%
146	0.00%	104.70%	104.70%
147(134)	0.00%	64.70%	64.70%
148(135)	0.00%	126.02%	126.02%
149(139)	0.00%	100.00%	100.00%
183(174)	0.00%	0.00%	0.00%
200			
101		2.50%	2.50%
101_1	0.00%	123.00%	123.00%
102	5.00%	154.51%	126.31%
104	0.00%	70.74%	70.74%
106			
107	0.00%	92.11%	92.11%
108			
109			

Schedule SBM-d4  
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**S. ENGINEERING & FACILITY MAINTENANCE CHARGE AND ESTIMATES - NOT AUDITED AT 10% DISCOUNT RATES & CIVIL**

Contributions in Aid of Construction (CAC)											
Account Description	Account No.	In Service Reference Date	Additions	Note	Retirements	In Service Balance and Note	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Gain/loss on Sale or Write-down Corrections	Net Reserve Balance
		2014	2014	2014			(Percent)	(Percent)	(Percent)		
INDUSTRIAL PLANT Construction	301	\$1,159			53,192		20.0%	20.0%	20.0%	51,172	-20,100
Equipment & Supplies	302	53,09			53,09		20.0%	20.0%	20.0%	50,102	-50,102
Administrative/Intangible Assets	303	-2092			5092		20.0%	20.0%	20.0%	50,102	-50,102
Land, Land Rights	304										
Other Construction	305	29			29		20.0%	20.0%	20.0%	20	-50
Structures & Improvements	311 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-2,130
Utilities, Tools, Equipment	312 (1029)	20			20		20.0%	20.0%	20.0%	20	-20
FURNISHING PLANT	313										
Structures & Improvements	314	53,00			53,00		2.5%	2.5%	2.5%	51,172	-5,828
Office Equipment/Computer	315	53,00			53,00		3.0%	3.0%	3.0%	51,172	-5,828
Other Fixed Assets	316	53,00			53,00		4.0%	4.0%	4.0%	52,614	-450
Less Accumulated Depreciation	317 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	318	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	319 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	320	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	321 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	322	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	323 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	324	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	325 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	326	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	327 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	328	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	329 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	330	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	331 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	332	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	333 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	334	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	335 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	336	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	337 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	338	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	339 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	340	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	341 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	342	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	343 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	344	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	345 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	346	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	347 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	348	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	349 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	350	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	351 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	352	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	353 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	354	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	355 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	356	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	357 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	358	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	359 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	360	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	361 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	362	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	363 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	364	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	365 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	366	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	367 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	368	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	369 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	370	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	371 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	372	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	373 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	374	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	375 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	376	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	377 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	378	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	379 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	380	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	381 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	382	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	383 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	384	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	385 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	386	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	387 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	388	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	389 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	390	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	391 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	392	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	393 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	394	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	395 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	396	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	397 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	398	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	399 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	400	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	401 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	402	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	403 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	404	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	405 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	406	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	407 (1029)	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Total Construction	408	53,246			53,246		2.0%	2.0%	2.0%	52,614	-450
Less Accumulated Depreciation	409 (1029)	53,246									



WR-201E-0171  
Liberty Utilities (Missouri) Water  
High Ridge Manor  
Water

— ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES — NOT AUDITED — FOR DISCUSSION PURPOSES ONLY —

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2016	2016			2016											
INTANGIBLE PLANT																	
Organization	301	\$3,162				\$3,162				\$0	\$3,171			\$3,171		\$0	201
Franchises & Consents	302	\$367				\$367				\$0	\$367			\$367		\$0	302
Miscellaneous Intangible Plant	303	\$1,068				\$1,068				\$0	\$271			\$271		\$111,101	
SOURCE OF SUPPLY PLANT																	
Land & Land Rights	310	\$0				\$0				\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0				\$0	\$0			\$0		\$0	311 (304)
Wells and Mines	314	\$8,241	\$8,064*			\$104	2.94%	2.0		\$302	\$41			\$179		\$0	314
Supply Mgmt.	316 (109)	\$0				\$0				\$0	\$0			\$0		\$0	316 (109)
RUNNING PLANT																	
Structures & Improvements	321	\$12,080	\$1,374*			\$225	\$13,149	2.5		\$315	\$1,311			\$1,311		\$12,081	321
Office Computer Equipment	322	\$10,812	\$3,397*			\$409	\$11,431	5.0		\$558	\$11,462			\$11,462		\$0	322
Measures	323	\$2,049				\$2,049				\$82	\$2,053			\$2,053		\$0	323
WATER TREATMENT PLANT																	
Water Treatment Equipment	327 (170)	\$172				\$172				\$5	\$148			\$148		\$151	327 (170)
TRANSMISSION & DISTRIBUTION PLANT																	
Distribution Reservoirs & Standpipes	342 (130)	\$2,031				\$2,031				\$211	\$2,180			\$2,180		\$0	342 (130)
Transmission & Distribution Mains	343 (131)	\$24,922	\$3,426*			\$135	\$26,316	2.0		\$509	\$27,653			\$27,653		\$40,000	343 (131)
Services	345 (133)	\$2,179				\$2,179				\$78	\$87			\$87		\$0	345 (133)
Meters	346 (134)	\$11,490	\$3,070*			\$185	\$11,513	10.0		\$1149	\$12,692			\$12,692		\$1,014	346 (134)
Meter Installations	347 (135)	\$2,478				\$2,478				\$73	\$1,805			\$1,805		\$0	347 (135)
Hurricanes	348 (136)	\$1,109				\$1,109				\$310	\$348			\$348		\$0	348 (136)
Other Transmission & Distribution Plant	349 (137)	\$0				\$0				\$0	\$0			\$0		\$0	349 (137)
GENERAL PLANT																	
Land & Land Rights	350 (174)	\$181	\$221*			\$273				\$0	\$0			\$0		\$22,180	350 (174)
Structures & Improvements	350	\$0				\$0				\$0	\$0			\$0		\$0	350
Office Computer Equipment	351	\$424				\$424				\$0	\$531			\$531		\$0	351
Office Computer Equipment	352 (1)	\$221				\$221		1.0		\$21	\$402			\$402		\$0	352 (1)
Tools, Shop & Garage Equipment	353	\$0				\$0		2.0		\$0	\$214			\$214		\$0	353
House Operated Equipment	354	\$227				\$227		2.0		\$21	\$313			\$313		\$0	354
Communication Equipment	355	\$0				\$0				\$0	\$0			\$0		\$0	355
Miscellaneous Equipment	356	\$0				\$0				\$0	\$0			\$0		\$0	356
Other Tangible Plant	357	\$0				\$0				\$0	\$0			\$0		\$0	357
Total		\$45,276	\$5,082			\$1,182	\$49,352			\$3,075	\$42,821			\$42,821		\$44,442	

**Notes:**

- a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties.
- b. Previous depreciation schedule had no rate for Acct. No. 392.

MACV assumed 20-year service life, for this account in WR-2016-0305.

Total Plant In Service	\$49,150
Total CMC	\$13,550
<u>Total Reserves</u>	<u>\$44,700</u>
	\$32,850

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Report"

Reserve Percent Acquired			
Account No.	Net Salvage Rate	Account Percent Acquired And	Total Ending Life of Acquired Net Salvage
	(Percent)		2016
101	100.00%	100.00%	100.00%
107	100.00%	100.00%	100.00%
101	65.00%	65.00%	65.00%
110	EDIV/D	EDIV/D	EDIV/D
111 (204)	EDIV/D	EDIV/D	EDIV/D
114	0.00%	3.30%	1.30%
218 (209)	EDIV/D	EDIV/D	EDIV/D
221	0.00%	-14.74%	-14.74%
275	0.00%	102.24%	102.24%
278	0.00%	146.55%	146.55%
332 (228)	0.00%	48.07%	38.27%
342 (330)	0.00%	77.36%	77.36%
343 (331)	0.00%	50.23%	50.23%
343 (333)	0.00%	8.43%	8.43%
146 (311)	0.00%	119.02%	119.02%
147 (314)	0.00%	66.35%	66.35%
148 (315)	0.00%	23.82%	73.02%
149 (319)	0.00%	0.00%	EDIV/D
285 (274)	0.00%	0.00%	0.00%
290	EDIV/D	EDIV/D	EDIV/D
291	-	37.49%	17.48%
291_1	0.00%	12.77%	33.77%
292	0.00%	44.49%	44.49%
293	0.00%	16.14%	16.14%
297	0.00%	16.14%	16.14%
298	0.00%	0.00%	0.00%
299	0.00%	0.00%	0.00%

Schedule SBM-d4  
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Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Baln Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2017	thru 11/10/2017		thru 11/10/2017	thru 11/10/2017	(percent)	(percent)	11 months	thru 11/10/2017	thru 11/10/2017		thru 11/10/2017		thru 11/10/2017	
INTANGIBLE PLANT																
Organization	301	\$3,162				53,162			59	\$1,371			53,171		50,130	301
Franchises & Contracts	302	5267				5267			59	2397			5267		59,302	302
Intangible Assets	303	\$3,004				53,004			59	5731			5731		53,193	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	50				50			59	50			50		50,110	310
Structures & Improvements	311 (004)	50				50			59	50			50		50,110 (004)	311 (004)
Works and Services	314 (107)	52,442				52,442	7.0		59	5232			5332		50,631 (314 (007))	314 (107)
Supply Mains	315 (105)	50				50			59	50			50		50,116 (009)	315 (105)
PUMPING PLANT																
Structures & Improvements	321	533,340	53,319			527,000	7.0		546	(\$1,471)			(\$1,471)		516,172 (321)	321
Electric Transformer Equipment	322 (131)	515,431				522,431	7.0		5224	513,204			512,302		500,125 (311 (131))	322 (131)
Other Power Generating Equipment	323	52,940				52,940	4.0		575	51,497			51,492		50,000 (323)	323
WATER TREATMENT PLANT																
Water Treatment Equipment	327 (370)	527				527	7.0		55	5261			5261		514,322 (327)	327 (370)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (130)	52,913				52,913	7.5		562	52,531			52,520		50,001 (342 (130))	342 (130)
Transmission & Distribution Mains	343 (131)	526,118			5149	525,123	2.0		5261	52,922			52,939		526,004 (343 (131))	343 (131)
Seawalls	345 (133)	51,129			519	51,291	2.5		527	505			51,027		51,155 (345 (133))	345 (133)
Meters	346 (134)	513,555	5464		5159	511,620	10.0		51,008	513,774			514,475		52,853 (346 (134))	346 (134)
Meter Installations	347 (134)	52,928				52,928	2.5		505	51,270			51,041		50,888 (347 (134))	347 (134)
Hydrants	348 (135)	51,509				51,509	2.0		528	51,526			54,006		51,104 (348 (135))	348 (135)
Other Transmission & Distribution Plant	349 (139)	50				50			50	50			50		50,140 (349 (139))	349 (139)
GENERAL PLANT																
Land & Land Rights	374	273				5273			59	50			5273		50,174	374
Structures & Improvements	390	50				50			58	50			50		50,359	390
Office Furniture & Equipment	391	5471				5424	5.00		519	574			593		53,131 (391)	391
Other Computer Equipment	394 (1)	5378				5323	4.0		53	5405			5408		50,951 (394 (1))	394 (1)
Transportation Equipment	395	50				50			50	5201			5201		50,150 (395)	395
Tools, Shop & Garage Equipment	396	5221				5237	5.0		525	541			5258		52,054 (396)	396
Power Generation Equipment	398	50				50			50	5201			5201		50,000 (398)	398
Communication Equipment	402	51260				52009	6.7		516	5161			5471		52,182 (402)	402
Tools, Shop & Garage Equipment	407	50				50			50	50			50		50,108 (407)	407
Miscellaneous Equipment	408	50				50			50	50			50		50,108 (408)	408
Other Tangible Plant	399	50				50	5.00		50	50			50		50,109 (399)	399
SHARED SERVICES (as of June 30, 2017)																
Land & Land Rights	374 (304)	5104				5104	50,000		50	50			5104		50,174 (374 (304))	374 (304)
Structures & Improvements	390 (303)	5142				5142	5.00		50	50			5142		50,359 (390 (303))	390 (303)
Office Furniture & Equipment	391 (304)	5378				5323	4.75		511	574			5113		53,134 (391 (304))	391 (304)
Transportation Equipment	395 (303)	50				50			50	5201			5201		50,150 (395 (303))	395 (303)
Toys, Shop & Garage Equipment	396 (304)	5221				5237	4.75		511	574			5113		53,132 (396 (304))	396 (304)
Communication Equipment	402 (303)	51260				52009	6.7		516	5161			5471		52,182 (402 (303))	402 (303)
Tools, Shop & Garage Equipment	407 (304)	50				50			50	50			50		50,108 (407 (304))	407 (304)
Miscellaneous Equipment	408 (303)	50				50	5.00		50	50			50		50,109 (408 (303))	408 (303)
Other Tangible Plant	399 (302)	50				50			50	50			50		50,109 (409 (302))	409 (302)
Other Tangible Plant - Net	399 (301)	50				50			50	50			50		50,109 (409 (301))	409 (301)
Other Tangible Plant - PC/NV	398 (301)	51,474				51,474	5.00		51,474	51,474			51,474		50,893 (398 (301))	398 (301)
Other Tangible Plant - PC/NV	398 (302)	511,308				511,308	5.00		508,908	508,908			508,908		50,043 (398 (302))	398 (302)
Total		\$106,000	\$11,048			\$11,048			\$4,872	\$52,270			\$50,875		\$50,875	

Total Plant In Service 212,460  
Total CAC \$11,449  
Total Reserves \$50,875  
Amortized CAC \$8,207  
Net Rate Basis \$42,333

Contributions in Aid of Construction (CAC)							
Start or Add or Remove	Debtors CAC Start	Notes	CAC End	CAC Amortization Accrued	CAC Amortization Reserve Start	Year End CAC Amortization Reserve	FUTURE CAC Remaining & Amortization
thru 11/10/2017	thru 11/10/2017		thru 11/10/2017	thru 11/10/2017	thru 11/10/2017	thru 11/10/2017	

Reserve Percent Accruals			
Account No.	Net Salvage Rate	Account Period Accrued End	Total End of Use Accrued Net Salvage
301	100.10%	100.10%	
302	100.00%	100.00%	
301	66.95%	66.95%	
310	100.00%	100.00%	
311 (106)	100.00%	100.00%	
314 (107)	0.00%	3.13%	3.13%
316 (109)	100.00%	100.00%	
321	0.00%	-7.60%	-7.60%
325 (311)	0.00%	107.01%	107.01%
328	0.00%	144.77%	144.77%
332 (200)	0.00%	91.88%	91.88%
341 (311)	0.00%	70.60%	70.60%
345 (313)	0.00%	24.03%	24.03%
345 (313)	0.00%	8.12%	8.12%
346 (314)	0.00%	126.52%	126.52%
347 (314)	0.00%	68.02%	68.02%
348 (315)	0.00%	26.88%	26.88%
349 (320)	0.00%	0.00%	0.00%
374	0.00%	0.00%	0.00%
376	0.00%	23.93%	23.93%
379	0.00%	126.72%	126.72%
381 (1)	0.00%	100.00%	100.00%
382	0.00%	5.11%	5.11%
385	0.00%	100.00%	100.00%
386	0.00%	100.00%	100.00%
387	0.00%	10.20%	10.20%
388	0.00%	100.00%	100.00%
389	0.00%	100.00%	100.00%
390	0.00%	100.00%	100.00%
391	0.00%	100.00%	100.00%
392	0.00%	100.00%	100.00%
393	0.00%	100.00%	100.00%
394	0.00%	100.00%	100.00%
395	0.00%	100.00%	100.00%
396	0.00%	100.00%	100.00%
397	0.00%	100.00%	100.00%
398	0.00%	100.00%	100.00%
399	0.00%	100.00%	100.00%
400	0.00%	100.00%	100.00%
401	0.00%	100.00%	100.00%
402	0.00%	100.00%	100.00%
403	0.00%	100.00%	100.00%
404	0.00%	100.00%	100.00%
405	0.00%	100.00%	100.00%
406	0.00%	100.00%	100.00%
407	0.00%	100.00%	100.00%
408	0.00%	100.00%	100.00%
409	0.00%	100.00%	100.00%
410	0.00%	100.00%	100.00%
411	0.00%	100.00%	100.00%
412	0.00%	100.00%	100.00%
413	0.00%	100.00%	100.00%
414	0.00%	100.00%	100.00%
415	0.00%	100.00%	100.00%
416	0.00%	100.00%	100.00%
417	0.00%	100.00%	100.00%
418	0.00%	100.00%	100.00%
419	0.00%	100.00%	100.00%
420	0.00%	100.00%	100.00%
421	0.00%	100.00%	100.00%
422	0.00%	100.00%	100.00%
423	0.00%	100.00%	100.00%
424	0.00%	100.00%	100.00%
425	0.00%	100.00%	100.00%
426	0.00%	100.00%	100.00%
427	0.00%	100.00%	100.00%
428	0.00%	100.00%	100.00%
429	0.00%	100.00%	100.00%
430	0.00%	100.00%	100.00%
431	0.00%	100.00%	100.00%
432	0.00%	100.00%	100.00%
433	0.00%	100.00%	100.00%
434	0.00%	100.00%	100.00%
435	0.00%	100.00%	100.00%
436	0.00%	100.00%	100.00%
437	0.00%	100.00%	100.00%
438	0.00%	100.00%	100.00%
439	0.00%</td		

WR-2018-0171  
Liberty Utilities (Missouri Water)  
Hillshire Manor  
Water

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES -- NOT AUDITED -- FOR DISCUSSION PURPOSES ONLY

### **Contributions in Aid of Construction (CIAC)**

Account Description	Account No.	In Service Balance Begin	Additions	Note	In Service Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		5/31/2010	Jun-Dec 2010		Jun-Dec 2010	Jun-Dec 2010	(percent)	(percent)	7 months	Jun-Dec 2010	Jun-Dec 2010		Jun-Dec 2010		Jun-Dec 2010	Jun-Dec 2010	
<b>INTANGIBLE PLANT</b>																	
Organization	301	\$4,466				\$4,466			\$0	\$4,470	#		\$4,470			\$14,301	
Franchises & Contracts	302					\$0			\$0		#		\$0			\$0,302	
Miscellaneous Intangible Plant	304					\$0			\$0		#		\$0			\$0,303	
<b>SOURCE OF SUPPLY PLANT</b>																	
Land & Land Rights	310					\$0			\$0		#		\$0			\$0,310	
Structures & Improvements	311 (304)					\$0			\$0		#		\$0			\$0,311 (304)	
Walks and Springs	314 (307)					\$0	2.0		\$0		#		\$0			\$0,314 (307)	
Supply Mains	315 (309)					\$0			\$0		#		\$0			\$0,315 (309)	
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$7,155				\$7,155	2.5		\$104	\$505	#		\$699			\$6,456 321	
Electric Pumping Equipment	325 (311)	\$1,015				\$1,015	5.0		\$30	\$1,180	#		\$1,210			\$-195 \$225 (311)	
Other Pumping Equipment	328	\$1,034				\$1,034	4.0		\$24	\$677	#		\$701			\$333 328	
<b>WATER TREATMENT PLANT</b>																	
Water Treatment Equipment	332 (320)					\$0	2.0		\$0		#		\$0			\$0,332 (320)	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Distribution Reservoirs & Standpipes	342 (330)					\$0	2.5		\$0		#		\$0			\$0,342 (330)	
Transmission & Distribution Mains	343 (331)					\$0	2.0		\$0		#		\$0			\$0,343 (331)	
Services	345 (333)	\$1,168				\$1,168	3.5		\$17	\$0	#		\$17			\$1,151 \$445 (333)	
Meters	346 (334)	\$0,374				\$0,374	10.0		\$547	\$2,700	#		\$3,247			\$6,177 \$466 (334)	
Meter Installations	347 (334)	\$2,141				\$2,141	2.5		\$51	\$967	#		\$993			\$1,168 \$447 (334)	
Hydrants	348 (335)	\$3,200				\$3,200	2.0		\$14	\$653	#		\$67			\$1,153 \$448 (335)	
Other Transmission & Distribution Plant	349 (330)					\$0			\$0		#		\$0			\$0,349 (330)	
<b>GENERAL PLANT</b>																	
Land & Land Rights	359 (374)					\$0			\$0		#		\$0			\$0,359 (374)	
Structures & Improvements	360					\$0			\$0		#		\$0			\$0,360	
Office Furniture & Equipment	391					\$0			\$0		#		\$0			\$0,391	
Office Computer Equipment	391.2	\$223				\$223	1.0		\$2	\$249	#		\$291			\$-381 \$391.2	
Transportation Equipment	392	\$555				\$525	7.0		\$37	\$498	#		\$225			\$0,392	
Tools, Shop & Garage Equipment	394	\$2,060				\$2,060	5.0		\$20	\$255	#		\$225			\$11,394	
Power Operated Equipment	396					\$0			\$0		#		\$0			\$0,396	
Communication Equipment	397	\$7				\$7	8.7		\$0	\$5	#		\$5			\$2,997	
Miscellaneous Equipment	398					\$0			\$0		#		\$0			\$0,398	
Other Tangible Plant	399					\$0			\$0		#		\$0			\$0,399	
Total		\$28,687	60			\$28,687			\$26	\$11,643	50		\$12,469			\$16,238	

e. Beginning balance from staff accounting schedules in Case No. WR-2010-0345.

Total Plant in Service	\$28,687
Total CIAC	\$2,750
<u>Total Reserves</u>	<u>\$12,460</u>
	\$13,400

Amortized CIAC \$1,652  
Net Rate Base \$15,125

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

Schedule SMB-d5  
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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	(percent)	(percent)	7 months	Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	Jun-Dec 2011	Jun-Dec 2011
INTANGIBLE PLANT															
Organization	301	\$2,496			\$2,496				\$2,384			\$2,504		\$2,301	
Franchises & Consents	302	\$2,500			\$2,500				\$2,500			\$2,500		\$2,502	
Miscellaneous Intangible Plant	303	\$747			\$787				\$787			\$787		\$803	
SOURCE OF SUPPLY PLANT															
Land & Land Rights	510	50			50				50			50		50	
Structures & Improvements	511 (304)	\$10,687,400			\$10,687,400				\$10,687,400			\$10,687,400		\$10,687,400	
Wells and Springs	514 (307)	\$1,615			\$1,615	2.0			\$1,615	0.749		\$1,615		\$1,586	314 (307)
Supply Mains	516 (309)	\$2,500			\$2,500				\$2,500			\$2,500		\$2,500	(309)
PUMPING PLANT															
Structures & Improvements	521	\$10,090			\$10,090	2.5			\$10,090	545		\$10,090		\$2,408	321
Electric Pumping Equipment	525 (311)	\$10,400			\$10,400	5.0			\$10,400	5248	\$10,280	\$10,400		\$7,528	325 (311)
Other Pumping Equipment	528	\$1,011			\$1,011				\$1,011			\$1,011		\$1,040	328
WATER TREATMENT PLANT															
Water Treatment Equipment	532 (320)	\$1,136			\$1,136	2.0			\$1,136	599		\$1,136		\$33,332 (320)	
TRANSMISSION & DISTRIBUTION PLANT															
Distribution Reservoirs & Standpipes	542 (330)	\$2,000			\$2,000	2.5			\$2,000	514	\$1,450	\$2,000		\$1,492	342 (330)
Transmission & Distribution Mains	543 (331)	\$1,796			\$1,796	2.0			\$1,796	518	\$1,358	\$1,796		\$5,496	343 (331)
Services	545 (333)	\$1,570			\$1,570				\$1,570			\$1,570		\$231	345 (333)
Meters	546 (334)	\$1,996			\$1,996	10.0			\$1,996	5446	\$1,435	\$1,996		\$7,317	346 (334)
Meter Installations	547 (334)	\$2,283			\$2,283	2.5			\$2,283	538	\$1,198	\$2,283		\$1,201	347 (334)
Hydrants	548 (335)	\$1,191			\$1,191	2.0			\$1,191	514	\$1,191	\$1,191		\$1,012	348 (335)
Other Transmission & Distribution Plant	549 (339)	\$1,000			\$1,000				\$1,000	501	\$1,000	\$1,000		\$6,349	349 (339)
GENERAL PLANT															
Land & Land Rights	580 (374)	\$1,140			\$1,140				\$1,140	50	\$1,140	\$1,140		\$1,140	380 (374)
Structures & Improvements	590	\$1,000			\$1,000				\$1,000	50	\$1,000	\$1,000		\$1,000	390
Office Furniture & Equipment	591	\$1,000			\$1,000				\$1,000	50	\$1,000	\$1,000		\$1,000	391
Office Computer Equipment	591.1	\$1,004			\$1,004				\$1,004	511	\$1,004	\$1,004		\$1,004	391.1
Transportation Equipment	592	\$1,004			\$1,004	7.0			\$1,004	528	\$1,007	\$1,004		\$6,612	392
Tool, Shop & Garage Equipment	594	\$1,070			\$1,070	5.0			\$1,070	511	\$1,013	\$1,070		\$226	394
Power Operated Equipment	596	\$1,000			\$1,000				\$1,000	50	\$1,000	\$1,000		\$1,000	396
Communication Equipment	597	\$1,000			\$1,000	5.7			\$1,000	50	\$1,000	\$1,000		\$4	397
Miscellaneous Equipment	598	\$1,000			\$1,000				\$1,000	50	\$1,000	\$1,000		\$0	398
Other Tangible Plant	599	\$1,000			\$1,000				\$1,000	50	\$1,000	\$1,000		\$0	399
Total		\$45,426	50		\$45,426				\$1,075	\$30,393	50	\$31,466		\$13,862	

**Notes**  
a CIAC additions are from staff work papers from KMB acquisition case

#### **3.7.3 Ratio of beginning CIAC to beginner plant balance**

Total Plant in Service	\$45,420
Total CIAC	\$2,750
Total Reserves	\$31,460
	\$11,230

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

WR-2018-0171  
Liberty Utilities (Missouri Water)  
Hillshire Manor  
Water

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2012	2012		2012	(percent)	(percent)	12 months	2012	2012	2012	2012	2012	2012	Account No.
INTANGIBLE PLANT															
Organization	301	\$2,896			\$2,496			\$0	\$2,504			\$2,504		-52,301	
Franchises & Consents	302	\$2,000			\$2,000			\$0	\$2,000			\$2,000		50,302	
Miscellaneous Intangible Plant	303	\$787			\$787			\$0	\$787			\$787		50,303	
SOURCE OF SUPPLY PLANT															
Land & Land Rights	310	\$0			\$0			\$0	\$0			\$0		50,310	
Structures & Improvements	311 (304)	\$0			\$0			\$0	\$0			\$0		50,311 (304)	
Wells and Springs	314 (307)	\$0			\$0	2.0		\$28	\$750			\$777		50,314 (307)	
Supply Mains	316 (303)	\$0			\$0			\$0	\$0			\$0		50,316 (303)	
PUMPING PLANT															
Structures & Improvements	321	\$3,099			\$3,099	2.5		\$77	\$603			\$768		\$2,331,321	
Electric Pumping Equipment	322 (311)	\$8,499			\$8,499	5.0		\$242	\$7,598			\$7,593		\$8,425 (311)	
Other Pumping Equipment	328	\$1,013			\$1,013	4.0		\$64	\$1,940			\$2,004		\$324,328	
WATER TREATMENT PLANT															
Water Treatment Equipment	332 (329)	\$1,886			\$1,886	2.9		\$4	\$101			\$105		\$31,132 (320)	
TRANSMISSION & DISTRIBUTION PLANT															
Distribution Reservoirs & Standpipes	342 (330)	\$2,300			\$2,300	2.5		\$57	\$1,492			\$1,549		\$751,542 (330)	
Transmission & Distribution Mains	343 (331)	\$11,786			\$11,786	2.0		\$236	\$16,496			\$5,732		\$6,054,543 (331)	
Services	345 (335)	\$707			\$707	2.5		\$18	\$31			\$49		\$6,958,345 (335)	
Meters	346 (334)	\$7,700			\$7,700	10.0		\$800	\$3,117			\$1,137		\$2,221,346 (334)	
Meter Installations	347 (334)	\$2,233			\$2,233	2.5		\$56	\$1,201			\$1,257		\$2,764,347 (334)	
Hydrants	348 (335)	\$1,191			\$1,191	2.0		\$24	\$179			\$201		\$8,848,348 (335)	
Other Transmission & Distribution Plant	349 (339)	\$0			\$0			\$0	\$0			\$0		\$0,349 (339)	
GENERAL PLANT															
Land & Land Rights	369 (374)	\$143			\$143			\$0	\$0			\$0		143,369 (374)	
Structures & Improvements	370	\$0			\$0			\$0	\$0			\$0		50,370	
Office Furniture & Equipment	381	\$0			\$0			\$0	\$0			\$0		50,381	
Office Computer Equipment	383,1	\$756			\$756	1.0		\$3	\$307			\$310		\$346,383,1	
Transportation Equipment	392	\$606			\$606	7.0		\$42	\$612			\$654		\$550,392	
Tools, Shop & Garage Equipment	394	\$373			\$373	5.0		\$29	\$226			\$245		\$220,394	
Power Operated Equipment	396	\$0			\$0			\$0	\$0			\$0		50,396	
Communication Equipment	397	\$0			\$0			\$0	\$0			\$0		50,397	
Miscellaneous Equipment	398	\$0			\$0			\$0	\$0			\$0		50,398	
Other Intangible Plant	400	\$0			\$0			\$0	\$0			\$0		50,399	
Total		\$45,426	\$0		\$0	\$45,426		\$1,843	\$33,666	\$0		\$33,309		\$12,317	

Note

Total Plant in Service	\$45,42
Total CIAC	\$2,75
Total Reserves	\$33,30
	50,47

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expenses	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2013	2013		- 2013	2013	(percent)	(percent)	12 months	2013		2013		2013	2013	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$2,496				\$2,496			\$0	\$2,504					\$2,504	-67 301
Franchises & Consents	302	\$290				\$290			\$0	\$290					\$290	60 302
Miscellaneous Intangible Plant	303	\$787				\$787			\$0	\$787					\$787	60 303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0					\$0	60 310
Structures & Improvements	311 (364)	\$0				\$0			\$0	\$0					\$0	60 311 (364)
Walks and Springs	314	\$291	\$134	a	\$134	\$1,616	7.0	\$16	\$277						\$277	60 314
Supply Mains	316 (309)	\$0				\$0			\$0	\$0					\$0	60 316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$3,099	\$122	a	\$23	\$3,200	2.5	\$79	\$768						\$826	\$2,374 321
Electric Pumping Equipment	325 (331)	\$6,490				\$6,490	3.0	\$425	\$7,925						\$1,376	\$1,376 (331)
Other Pumping Equipment	328	\$1,613				\$1,613	4.0	\$64	\$2,004						\$2,004	-458 328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$196				\$136	2.0	\$4	\$105						\$105	\$27,372 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (350)	\$2,300				\$2,300	2.5	\$57	\$1,549						\$1,606	\$604 342 (350)
Transmission & Distribution Mains	345 (381)	\$11,776	\$500	a	\$44	\$12,242	2.0	\$240	\$8,737						\$1,828	\$6,314 343 (381)
Services	345 (383)	\$7,607				\$7,607	2.5	\$18	\$449						\$67	604 345 (383)
Meters	346 (334)	\$7,296	\$342	a	\$295	\$8,244	10.0	\$612	\$8,137						\$8,634	-191 346 (334)
Master Installations	347 (346)	\$2,233				\$2,233	2.5	\$56	\$2,237						\$2,237	520 347 (346)
Hydrants	348 (351)	\$1,101				\$1,101	7.0	\$24	\$205						\$205	504 348 (351)
Other Transmission & Distribution Plant	349 (350)	\$0				\$0		\$0	\$0						\$0	50 349 (350)
<b>GENERAL PLANT</b>																
Land & Land Rights	359 (374)	\$143				\$143			\$0	\$0					\$0	\$143 389 (374)
Structures & Improvements	360	\$0				\$0			\$0	\$0					\$0	60 360
Office Furniture & Equipment	361	\$0	\$335	a	\$0	\$335		\$0	\$8	\$0					\$8	60 361
Office Computer Equipment	363.1	\$224				\$224	1.0	\$7	\$110						\$113	-59 363.1
Transcription Equipment	362	\$664				\$664	7.0	\$42	\$654						\$696	-402 362
Tools, Shop & Garage Equipment	364	\$173				\$373	5.0	\$19	\$245						\$264	\$105 364
Power Operated Equipment	366	\$0				\$0		\$0	\$0						\$0	60 366
Communication Equipment	367	\$6				\$6	6.7	\$0	\$4						\$4	62 367
Miscellaneous Equipment	368	\$0				\$0		\$0	\$0						\$0	60 368
Other Tangible Plant	369	\$0				\$0		\$0	\$0						\$0	50 369
Total		645,436	\$1,613			647,74	646,605		\$1,870	\$33,300					\$34,805	\$11,800

Note

e. Additions and retirements based on Liberty response to DAs 0044 and 0045, allocated to KMB properties.

Total Plant in Service	\$48,665
Total CIAC	\$2,742
Total Reserves	\$41,923

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

### **Contributions In Aid of Construction (CIAC)**

a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties

**Severity correction assumed based on response to DR0033**

Total Plant In Service	\$49,500
Total CIAC	\$2,737
Total Reserves	<u>\$35,871</u>
	\$10,892

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

Amortized CIAC \$2,00  
Net Rate Basis \$12.85

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2015	2015		2015	2015	(percent)	(percent)	12 months	2015	2015		2015	2015		2015	
<b>INTANGIBLE PLANT</b>																	
Organization	301	\$2,406				\$2,406			\$0	\$2,504			\$2,504			-47,301	
Franchises & Contracts	302	\$290				\$290			\$0	\$290			\$290			20,302	
Miscellaneous Intangible Plant	303	\$787	\$1,079	a	\$1,861	\$222	\$643		\$0	\$787			\$564			\$279,303	
<b>SOURCE OF SUPPLY PLANT</b>																	
Land & Land Rights	310	50				50			\$0	\$0			\$0			50,310	
Structures & Improvements	311 (304)	20				20			\$0	\$0			\$0			40,311 (304)	
Wells and Springs	314	\$1,024	\$7,134	a		\$833	\$7,295	3.0	\$833	\$809			\$32			\$2,263,314	
Supply Mains	316 (309)	50				50			\$0	\$0			\$0			50,316 (309)	
<b>PUMPING PLANT</b>																	
Structures & Improvements	373	\$3,265	\$13,226	a		\$9,560	\$13,032	7.5	\$202	\$891			\$1,467			\$14,372	
Electric Pumping Equipment	325	\$8,499	\$78	a		\$8,543	\$8,543	5.0	\$426	\$803			\$9,192			-5050,325	
Other Pumping Equipment	328	\$1,611					\$1,611	4.0	\$64	\$2,132			\$2,196			-5945,328	
<b>WATER TREATMENT PLANT</b>																	
Water Treatment Equipment	332 (320)	\$136							\$4	\$113			\$117			\$10,332 (320)	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Distribution Reservoirs & Standpipes	342 (330)	\$2,800				\$2,800		2.5	\$57	\$1,603			\$3,720			\$590,342 (330)	
Transmission & Distribution Mains	345 (331)	\$14,842	\$5,231	a		\$19,051		2.0	\$344	\$6,169			\$6,041			\$13,593,345 (331)	
Services	345 (333)	\$707	\$235	a		\$50	\$893	2.5	\$20	\$45			\$55			\$8,345,345 (333)	
Meters	346 (334)	\$8,995	\$1	a		50	\$9,000	10.0	\$900	\$20,215			\$10,115			-11,115,346 (334)	
Meter Installations	347 (334)	\$2,233					\$2,233	2.5	\$56	\$1,809			\$1,425			\$8,080,347 (334)	
Hydrants	348 (335)	\$1,191					\$1,191	2.0	\$24	\$251			\$275			\$6,161,348 (335)	
Other Transmission & Distribution Plant	349 (339)	50				50			\$0	\$0			\$0			50,349 (339)	
<b>GENERAL PLANT</b>																	
Land & Land Rights	360 (374)	\$143				\$143			\$0	\$0			\$0			\$143,360 (374)	
Structures & Improvements	360	20				20			\$0	\$0			\$0			20,360	
Office Furniture & Equipment	391	\$335					\$335		5.00	\$17	\$25		\$42			\$22,391,391	
Office Computer Equipment	391.1	\$254					\$254	1.0	\$3	\$33			\$319			-30,391.1	
Transportation Equipment	392	20				20		7.0	\$0	\$168			\$168			-216,392	
Tools, Shop & Garage Equipment	394	\$192	\$84	a		\$52	\$424	1.0	\$20	\$293			\$293			\$173,394	
Power Operated Equipment	396	20				20			\$0	\$0			\$0			20,396	
Communication Equipment	397	50	\$206	a		\$6	\$206	6.7	\$7	\$44			\$53			\$201,397	
Miscellaneous Equipment	398	50				50			\$0	\$0			\$0			50,398	
Other Tangible Plant	399	\$1,150	\$60			\$60	\$60		5.00	\$0			\$0			\$60,399	
Total		\$49,599	\$253,474			\$47,554	\$70,710			\$2,227	\$37,871			\$31,844			\$55,476

**Notes**

- a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties
- b. Previous depreciation schedule had no rate for Acct. No. 399.

MACW assigned 20-year service life, for this account in WR-2018-0801.

MACW assigned 20-year service life, for this account in WR-2016-0801.

Total Plant In Service	\$70,719
Total CIAC	\$2,647
Total Reserves	<u>\$33,844</u>
	\$34,229

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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• ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES • NOT AUDITED • FOR DISCUSSION PURPOSES ONLY •

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Savage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2016	2016		2016	2016	(percent)	(percent)	12 months	2016	2016		2016	2016	2016	2016	
INTANGIBLE PLANT																	
Organization	301	\$2,496				\$2,496			\$0	\$2,504				\$2,504		\$2,501	
Franchises & Consents	302	\$290				\$290			\$0	\$290				\$290		\$2,367	
Miscellaneous Intangible Plant	303	2643				2643			\$0	\$2644				\$2644		\$27,303	
<b>SOURCE OF SUPPLY PLANT</b>																	
Land & Land Rights	310	50				50			\$0	50				50		\$0 310	
Structures & Improvements	311 (104)	50				50			\$0	50				50		\$0 311 (104)	
Walls and Springs	314	\$2,245	2036 a		582	\$7,849	2.0		\$151	537				\$101		\$7,749 314	
Supply Mains	316 (309)	50				50			\$0	50				50		\$0 316 (309)	
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$12,931	\$1,046 a		5217	\$13,759	2.3		\$334	-11,467						\$15,350	
Electric Pumping Equipment	325	\$8,561	4070 a		5387	\$9,025	1.0		\$439	59,192						\$21,935	
Other Pumping Equipment	328	\$3,653				\$1,611	4.0		\$64	\$2,196						\$2,260	
<b>WATER TREATMENT PLANT</b>																	
Water Treatment Equipment	332 (320)	\$136				\$136	2.0		\$0	\$117				\$121		\$15,892 (\$20)	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Distribution Reservoirs & Standpipes	342 (370)	\$2,800				\$2,800	2.5		\$57	\$1,720						\$1,727	
Transmission & Distribution Mains	348 (371)	\$10,001	\$1,126 a		5107	\$20,220	2.0		\$402	\$6,041						\$6,337	
Services	345 (333)	5893				5893	2.3		\$22	\$55						277	
Meters	346 (334)	\$8,000	5286 a		5146	\$9,091	10.0		\$905	\$10,115						\$10,874	
Meter Installations	347 (342)	\$7,723				\$2,233	2.5		\$56	\$1,425						\$7,829 342 (334)	
Hydrants	348 (335)	21,122				\$1,193	2.0		\$24	\$275						\$229	
Other Transmission & Distribution Plant	349 (339)	50				50			\$0	50				50		\$0 349 (339)	
<b>GENERAL PLANT</b>																	
Land & Land Rights	380 (374)	\$143	\$73 b			\$216			\$0	\$0						\$216 380 (374)	
Structures & Improvements	390	50				50			\$0	50				50		\$0 390	
Office Furniture & Equipment	391	\$215				\$215			\$0	517	\$42					\$226 391	
Office Computer Equipment	391.1	\$254				\$254	1.0		\$3	\$119						\$68 391.1	
Transportation Equipment	392	50				50	7.0		\$0	\$168						\$168 392	
Tool, Shop & Garage Equipment	394	4424				4424	5.0		\$21	\$221						\$221 394	
Power Operated Equipment	396	50				50			\$0	20						\$0 396	
Communication Equipment	397	\$206				\$206	6.7		\$14	55						\$187 397	
Miscellaneous Equipment	398	50				50			\$0	50						\$0 398	
Other Tangible Plant	399	50				50			\$0	50						\$0 399	
Total		\$70,739	\$3,988			59,700	\$73,769			\$2,513	\$33,864					\$35,418	

Note

a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties

b. Previous depreciation schedule had no rate for Acct. No. 320.

MACW assigned 20-year service life, for this account in WR-2010-0301.

Total Plant in Service	\$75,769
Total CIAC	\$2,629
Total Reserves	\$35,418
	\$35,722

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

### **Contributions In Aid of Construction (CIAC)**

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2017	thru 11/30/2017			thru 11/30/2017	thru 11/30/2017	(percent)	(percent)	11 months	thru 11/30/2017	thru 11/30/2017		thru 11/30/2017	thru 11/30/2017	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$2,496				\$2,496				\$0	\$2,204			\$2,504		(57) 301
Franchises & Contracts	302	\$290				\$290				\$0	\$290			\$290		50 302
Miscellaneous Intangible Plant	303	\$843				\$843				\$0	\$564			\$564		\$279 303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0				\$0	\$0			\$0		50 310
Structures & Improvements	311	\$0				\$0				\$0	\$0			\$0		50 311
Walls and Springs	314 (307)	\$7,849				\$7,849	2.0			\$144	\$101			\$245		\$7,605 314 (307)
Supply Mains	316 (309)	\$0				\$0				\$0	\$0			\$0		50 316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$13,759	(\$1,014)			\$16,853	2.5			\$353	(\$1,350)			(\$651)		\$17,884 321
Electric Pumping Equipment	325 (311)	\$0,025				\$0,025	5.0			\$414	\$0,244			\$0,058		50 325 (311)
Other Pumping Equipment	328	\$1,621				\$1,621	4.0			\$209	\$0,260			\$0,319		50 328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$136				\$136	2.9			\$4	\$121			\$125		50 332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (320)	\$2,300				\$2,300	2.5			\$53	\$1,777			\$1,830		50 342 (320)
Transmission & Distribution Mains	343	\$20,020	\$2,227			\$118	\$27,729	2.0		\$443	\$0,337			\$0,682		\$21,687 345
Services	345	\$491	\$120			\$16	\$595	2.5		\$27	\$77			\$83		50 345
Meters	346	\$0,091	\$100			\$284	\$0,174	10.0		\$117	\$0,074			\$11,427		(\$2,221) 346
Meter Installations	347 (356)	\$2,733				\$2,733	2.5			\$53	\$1,481			\$1,532		50 347 (356)
Hydrants	348 (355)	\$1,191				\$1,191	2.0			\$22	\$0,799			\$0,211		50 348 (355)
Other Transmission & Distribution Plant	349 (330)	\$0				\$0				\$0	\$0			\$0		50 349 (330)
<b>GENERAL PLANT</b>																
Land & Land Rights	374	\$216				\$216				\$0	\$0			\$0		50 374
Structures & Improvements	390	\$0				\$0				\$0	\$0			\$0		50 390
Office Furniture & Equipment	393	\$304				\$303		2.00		\$15	\$59			\$74		50 391
Office Computer Equipment	395.1	\$244				\$244	1.0			\$2	\$327			\$324		(\$10) 395.1
Transportation Equipment	397	\$0				\$0	7.0			\$6	\$168			(\$6)		50 397
Tools, Shop & Garage Equipment	394	\$424				\$424	5.0			\$10	\$277			\$291		50 394
Power Operated Equipment	395	\$0				\$0	20			\$0	\$0			\$0		50 395
Communication Equipment	397	\$206				\$206	6.7			\$13	\$119			\$0		50 397
Miscellaneous Equipment	398	\$0				\$0				\$0	\$0			\$0		50 398
Other Tangible Plant	399	\$0				\$0	5.00			\$0	\$0	b		\$0		50 399
<b>GRANTED SERVICES (as of June 30, 2017)</b>																
Land & Land Allocated	374.1	\$462	(\$1,475)			\$307	0.0			\$0	\$0	d		\$0		50 374.1
Structures & Improvements	390.1	\$5,405	(\$1,475)			\$5,405	0.0			\$51	\$645	d		\$2,651		50 390.1
Office Furniture & Equipment	393.1	\$428	(\$1,475)			\$428	0.0			\$423	\$4,755	d		\$3,886		50 393.1
Transportation Equipment	395.1.1	\$557	(\$1,475)			\$557	0.0			\$15	\$575	d		\$502		50 395.1.1
Tools, Shop & Garage Equipment	394.1	\$425	(\$1,475)			\$425	0.0			\$15	\$575	d		\$502		50 394.1
Miscellaneous Equipment	393.1	\$0	(\$1,475)			\$0	0.00			\$0	\$0	d		\$0		50 393.1
Other Tangible Plant	399.1	\$146	(\$1,475)			\$146	0.0			\$0	\$0	d		\$0		50 399.1
Other Tangible Plant - Network H/W	399.3	\$1,485	(\$1,475)			\$1,485	0.0			\$13	\$1,073	d		\$1,482		50 399.3
Other Tangible Plant - PC H/W	399.4	\$1,485	(\$1,475)			\$1,485	0.0			\$117	\$1,073	d		\$1,195		50 399.4
Other Tangible Plant - PC S/W	399.5	\$1,485	(\$1,475)			\$1,485	0.00			\$708	\$4,055	d		\$4,771		50 399.5
Total Granted Services		\$4,684	(\$10,000)			\$417	\$0,275			\$3,340	\$42,624	d		\$4,290		50 394.05

**Notes**

a. Additions and retirements based on Liberty response to DRs Q044 and Q045, allocated to KMO properties  
b. Previous depreciation schedule had no rate for Acct. No. 399.

SBM-d2 Rate Base Workbook and Plant Buildout  
W Hillshire Manor

Total Plant in Service	\$29,210
Total CIAC	\$2,660
<b>Total Reserves</b>	<b>\$44,550</b>

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

WR-2018-0171  
Liberty Utilities (Missouri Water)  
Hillshire Manor  
Water

MACW assigned 20-year service life, for this account in WR-2016-0301  
c. Based on Liberty WP 7-2.  
d. Based on Liberty WP 7-3.

MACW assigned 20-year service life, for this account in WR-2016-0301	\$52,079
Amortized CIAC	\$2,159
Net Rate Base	\$54,230

WR-2018-0171  
Liberty Utilities (Missouri Water)  
Lakewood Hills  
Water

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Contributions In Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		5/31/2010	Jun-Dec 2010			Jun-Dec 2010	(percent)	(percent)	7 months	Jun-Dec 2010	Jun-Dec 2010		Jun-Dec 2010		Jun-Dec 2010	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$2,400	a			\$2,400			\$0	\$2,420	a		\$2,420		-\$20,361	
Franchise & Consents	302					\$0			\$0	\$0			\$0		\$0,302	
Miscellaneous Intangible Plant	303					\$0			\$0				\$0		\$0,303	
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$2,025	a			\$2,025			\$0	\$0	a		\$0		\$2,025,320	
Structures & Improvements	311 (304)					\$0			\$0				\$0		\$0,311,306	
Wells and Springs	314 (307)					\$0	7.0		\$0				\$0		\$0,314,307	
Supply Mains	316 (309)					\$0			\$0				\$0		\$0,316,309	
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$5,005	a			\$5,685	2.5		\$63	\$767	a		\$850		\$4,815,321	
Electric Pumping Equipment	325 (313)	\$26,701	a			\$26,701	5.5		\$1,070	\$33,272	a		\$34,342		\$2,359,325 (313)	
Other Pumping Equipment	328					\$0	4.0		\$0		a		\$0		\$0,328	
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	337 (320)					\$0	2.0		\$0				\$0		\$0,339,320	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)					\$0	2.5		\$0				\$0		\$0,342,330	
Transmission & Distribution Mains	343 (331)	\$64,447	a			\$64,447	2.0		\$752	27,321	a		\$8,073		\$56,369,143 (331)	
Services	345 (333)	\$3,022	a			\$5,022	2.5		\$44	\$73	a		\$135		\$2,987,345 (333)	
Meter	346 (334)	\$18,613	a			\$18,613	10.0		\$1,096	\$22,093	a		\$23,129		-\$4,566,346 (334)	
Meter Installations	347 (334)	\$5,376	a			\$5,376	2.5		\$25	\$1,372	a		\$3,447		\$1,629,347 (334)	
Hydrants	348 (335)	\$10,830	a			\$10,830	2.0		\$250	\$1,873	a		\$3,010		\$4,813,348 (335)	
Other Transmission & Distribution Plant	349 (336)					\$0			\$0				\$0		\$0,349,336	
<b>GENERAL PLANT</b>																
Land & Land Rights	350 (374)					\$0			\$0				\$0		\$0,389,374	
Structures & Improvements	350					\$0			\$0				\$0		\$0,390	
Office Furniture & Equipment	351					\$0			\$0				\$0		\$0,391	
Office Computer Equipment	353 (3)	\$813	a			\$113	1.0		\$8	\$933	a		\$933		-\$1,500,301,1	
Transportation Equipment	352	\$3,844	a			\$3,844	2.0		\$129	\$1,730	a		\$1,445		-\$1,302	
Tools, Shop & Garage Equipment	354	\$1,585	a			\$2,585	5.0		\$79	\$279	a		\$1,806		\$1,797,354	
Power Operated Equipment	356					\$0			\$0				\$0		\$0,356	
Communication Equipment	357	\$31	a			\$31	4.7		\$2	\$18	a		\$20		\$11,307	
Miscellaneous Equipment	358					\$0			\$0				\$0		\$0,358	
Other Tangible Plant	359					\$0			\$0				\$0		\$0,359	
<b>Total</b>		\$153,095				\$0			\$3,454	\$74,825			\$78,279		\$74,816	

Total Plant in Service \$153,095  
Total CIAC \$900  
Total Reserves \$78,279  
\$73,916  
Amortized CIAC \$367  
Net Rate Base \$74,083

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
<b>Contributions In Aid of Construction (CIAC)</b>							

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

Notes  
a. Beginning balance from staff accounting schedules in Case No. WR-2010-0345.

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		Jun-Dec 2011				Jun-Dec 2011	(percent)	(percent)		7 months			Jun-Dec 2011		Jun-Dec 2011	
INTANGIBLE PLANT																
Organization	301	\$6,995				\$9,055				\$1,000	\$0,985		\$0,985		\$0,301	
Franchises & Consents	302	\$0,155				\$1,155				\$1,000	\$1,155		\$1,155		\$0,302	
Miscellaneous Intangible Plant	303	\$0,135				\$1,135				\$1,000	\$0,135		\$0,135		\$0,303	
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0,000				\$0				\$0	\$0		\$0		\$0,310	
Structures & Improvements	311 (104)	\$0,000				\$0				\$0	\$0		\$0		\$0,111 (104)	
Wells and Springs	314 (307)	\$5,449				\$3,649	7.0			\$1,000	\$2,292		\$3,025		\$0,244 (307)	
Supply Mains	316 (309)	\$0,000				\$0				\$0	\$0		\$0		\$0,316 (309)	
PUMPING PLANT																
Structures & Improvements	321	\$1,139				\$1,359	7.5			\$1,000	\$2,072		\$2,756		\$9,023 321	
Electric Pumping Equipment	325 (311)	\$88,885				\$33,895	5.0			\$1,000	\$72,000		\$30,022		\$3,175 325 (311)	
Other Pumping Equipment	328	\$0,425				\$6,625	4.0			\$1,000	\$37,584		\$2,736		\$1,313 328	
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$0,000				\$545	2.0			\$0	\$724		\$403		\$1,319 332 (320)	
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$0,175				\$9,371	2.5			\$1,000	\$1,815		\$5,847		\$3,224 342 (330)	
Transmission & Distribution Mains	343 (331)	\$47,000				\$47,001	2.0			\$1,000	\$21,172		\$21,172		\$25,001 343 (331)	
Services	345 (333)	\$2,628				\$2,618	2.5			\$1,000	\$1,564		\$1,525		\$2,024 345 (333)	
Meters	346 (334)	\$61,885				\$31,885	10.0			\$1,000	\$12,323		\$20,183		\$2,075 346 (334)	
Meter Installations	347 (334)	\$8,005				\$8,005	2.5			\$1,000	\$4,000		\$4,789		\$4,116 347 (334)	
Hydrants	348 (335)	\$4,775				\$4,775	2.0			\$1,000	\$1,560		\$2,115		\$4,057 348 (335)	
Other Transmission & Distribution Plant	349 (339)	\$0,000				\$0				\$0	\$0		\$0		\$0 349 (339)	
GENERAL PLANT																
Land & Land Rights	380 (374)	\$0,016				\$560				\$1,000	\$0		\$0		\$560 380 (374)	
Structures & Improvements	390	\$0,000				\$0				\$1,000	\$0		\$0		\$0 390	
Office Furniture & Equipment	391	\$0,000				\$0				\$1,000	\$0		\$0		\$0 391	
Office Computer Equipment	391.1	\$1,024				\$1,014	1.0			\$1,000	\$1,022		\$1,220		\$1,141 391.1	
Transportation Equipment	392	\$2,409				\$2,409	7.0			\$1,000	\$942		\$2,441		\$2,292 392	
Tools, Shop & Garage Equipment	394	\$1,495				\$3,480	5.0			\$1,000	\$483		\$801		\$2,881 394	
Power Operated Equipment	396	\$0,000				\$0				\$1,000	\$0		\$0		\$0 396	
Communication Equipment	397	\$0,000				\$0				\$1,000	\$1,046		\$17		\$1,197	
Miscellaneous Equipment	398	\$0,000				\$0				\$1,000	\$0		\$0		\$0 398	
Other Tangible Plant	399	\$0,000				\$0				\$1,000	\$0		\$0		\$0 399	
Total		\$181,255	50			\$181,355				\$4,287	\$122,197	50	\$125,484		\$55,671	

**Notes**  
b. CIAC additions are from staff workpapers from KMB Acquisition case.

0.014 ratio of beginning CIAC to beginner plant balance

Total Plant in Service	\$181,15
Total CIAC	\$90
Total Reserves	\$125,40
	\$34,77

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

Engineering Yearly Balance Checks and Estimates - Not Audited - For Discussion Purposes Only

### **Contributions in Aid of Construction (CIAC)**

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2012					(percent)	(percent)									
INTANGIBLES: PLANT		\$181,155	2012		2012	2012								2012		2012	
Organization	301	\$9,955				\$9,955			\$0	\$9,955				\$0,085		-\$30,301	
Franchises & Consents	302	\$1,155				\$1,155			\$0	\$1,155				\$0,155		\$0,102	
Miscellaneous Intangible Plant	303	\$3,128				\$3,128			\$0	\$3,128				\$0,128		\$0,303	
SOURCE OF SUPPLY: PLANT																	
Land & Land Rights	310	\$0				\$0			\$0	\$0				\$0		\$0,110	
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0				\$0		\$0,111 (304)	
Wells and Springs	314 (307)	\$3,648				\$3,648	2.0		\$73	\$3,025				\$3,000		\$3,314 (307)	
Supply Mains	316 (309)	\$0				\$0			\$0	\$0				\$0		\$0,316 (309)	
PUMPING: PLANT																	
Structures & Improvements	321	\$12,359				\$12,359	2.5		\$309	\$2,756				\$5,005		\$9,294 321	
Electric Pumping Equipment	325 (311)	\$33,895				\$33,895	3.0		\$1,095	\$30,027				\$33,717		\$2,178 \$325 (311)	
Other Pumping Equipment	328	\$6,423				\$6,423	4.0		\$257	\$7,730				\$7,993		-\$1,570 328	
WATER TREATMENT: PLANT																	
Water Treatment Equipment	332 (320)	\$541				\$541	2.0		\$10	\$403				\$410		\$123 \$332 (320)	
TRANSMISSION & DISTRIBUTION: PLANT																	
Distribution Reservoirs & Standpipes	342 (330)	\$0,171				\$0,171	2.5		\$229	\$0,247				\$0,176		\$2,005 \$342 (330)	
Transmission & Distribution Mains	343 (331)	\$47,001				\$47,001	2.0		\$940	\$31,070				\$22,860		\$24,341 \$343 (331)	
Sewers	345 (333)	\$2,818				\$2,818	2.5		\$70	\$125				\$195		\$2,624 \$345 (333)	
Meters	346 (334)	\$31,008				\$31,008	10.0		\$1,089	\$29,183				\$22,372		-\$4,346 \$346 (334)	
Water Installations	347 (334)	\$8,205				\$8,205	2.5		\$223	\$4,789				\$5,012		\$3,893 \$347 (334)	
Hydrants	348 (335)	\$4,751				\$4,751	2.0		\$95	\$715				\$810		\$3,942 \$348 (335)	
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0				\$0		\$0,349 (339)	
GENERAL: PLANT																	
Land & Land Rights	382 (374)	\$560				\$560			\$0	\$0				\$0		\$560 \$380 (374)	
Structures & Improvements	390	\$0				\$0			\$0	\$0				\$0		\$0,390	
Office Furniture & Equipment	393	\$0				\$0			\$0	\$0				\$0		\$0,393	
Office Computer Equipment	395.1	\$3,014				\$3,014	1.0		\$10	\$1,229				\$1,239		-\$224 \$395.1	
Transportation Equipment	397	\$2,400				\$2,400	7.0		\$168	\$2,443				\$2,610		-\$203 397	
Tools, Shop & Garage Equipment	398	\$1,486				\$1,486	5.0		\$74	\$903				\$975		\$14,398	
Power Operated Equipment	399	\$0				\$0			\$0	\$0				\$0		\$0,399	
Communication Equipment	397	\$24				\$24	6.7		\$2	\$17				\$16		-\$5,397	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0				\$0		\$0,398	
Other Tangible Plant	399	\$0				\$0			\$0	\$0				\$0		\$0,399	
Total		\$181,155	\$0			\$181,155			\$7,933	\$125,494				\$132,835		\$48,370	

Notes

Total Plant in Service

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

Amortized CIAC 415  
Net Rate Base 647,895

Schedule SBM-d6  
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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

#### **Contributions in Aid of Construction (CIAC)**

Account Description	Account No.	In Service Balance Begin	Additions	Net Retirement	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
						(percent)	(percent)	12 months	2013						
INTANGIBLE PLANT			2013	2013											
Organization	301	\$0,055			\$0,055				\$0,085			\$0,085		-\$0,030	301
Franchises & Contracts	302	\$1,155			\$1,155				\$1,155			\$1,155		-\$0,102	
Miscellaneous Intangible Plant	303	\$3,138			\$3,138				\$3,138			\$3,138		-\$0,103	
SOURCE OF SUPPLY PLANT															
Land & Land Rights	310	\$0			\$0				\$0			\$0		\$0,310	
Structures & Improvements	311 [304]	\$0			\$0				\$0			\$0		\$0,311 [304]	
Walls and Siding	314	\$3,640	\$455 a		\$3,184	\$4,048	2.0		\$3,098			\$1,123		\$0,257 [314]	
Supply Mains	316 [309]	\$0			\$0				\$0			\$0		\$0,316 [309]	
PUMPING PLANT															
Structures & Improvements	321	\$12,350	\$487 a		\$12,262		2.5		\$3,014	\$3,085		\$3,295		\$0,467 [321]	
Electric Pumping Equipment	325 [311]	\$85,895			\$89,895		5.0		\$1,695	\$1,717		\$35,432		\$483,325 [511]	
Other Pumping Equipment	328	\$6,420			\$6,420		4.0		\$257	\$2,993		\$8,250		-\$1,827 [328]	
WATER TREATMENT PLANT															
Water Treatment Equipment	332 [320]	\$541			\$541		2.0		\$16	\$419		\$435		\$107,332 [320]	
TRANSMISSION & DISTRIBUTION PLANT															
Distribution Reservoirs & Standpipes	342 [380]	\$0,171			\$0,171		2.5		\$0,226	\$0,176		\$0,405		\$3,766,342 [380]	
Transmission & Distribution Mains	343	\$47,001	\$1,004 a		\$48,005	\$48,810	2.0		\$9,984	\$22,880		\$23,642		\$25,177,341	
Services	345 [338]	\$22,818			\$22,818		2.5		\$70	\$195		\$265		\$27,556,345 [338]	
Meters	346	\$31,888	\$2,164 a		\$31,177	\$32,875	10.0		\$3,238	\$32,377		\$34,433		-\$1,558,346	
Meter Installations	347 [334]	\$0,805			\$0,805		2.5		\$23	\$6,013		\$5,233		\$3,670,347 [334]	
Hydrants	348 [335]	\$4,751			\$4,751		2.0		\$95	\$216		\$607		\$0,847,348 [335]	
Other Transmission & Distribution Plant	349 [339]	\$0			\$0				\$0	\$0		\$0		\$0,349 [339]	
GENERAL PLANT															
Land & Land Rights	380 [374]	\$569			\$569				\$0	\$0		\$0		\$569,380 [374]	
Structures & Improvements	390	\$0			\$0				\$0	\$0		\$0		\$0,390	
Office Furniture & Equipment	391	\$0	\$3,334 a		\$3,334				\$33	\$0		\$33		\$1,391,391	
Office Computer Equipment	392.1	\$1,014			\$1,014		1.0		\$10	\$1,238		\$3,248		\$23,392,392.1	
Transportation Equipment	392	\$2,403			\$2,403		7.0		\$165	\$2,616		\$2,779		\$23,707,392	
Tool, Shop & Garage Equipment	394	\$1,489			\$1,489		5.0		\$74	\$975		\$1,043		\$480,394	
Power Operated Equipment	395	\$0			\$0				\$0	\$0		\$0		\$0,395	
Communication Equipment	397	\$24			\$24		6.7		\$2	\$19		\$21		\$1,397	
Miscellaneous Equipment	398	\$0			\$0				\$0	\$0		\$0		\$0,398	
Other Tangible Plant	399	\$0			\$0				\$0	\$0		\$0		\$0,399	
Total		\$181,325	\$6,431		\$21,492	\$186,992			\$7,460	\$132,831		\$0		\$138,808	\$47,208

Notes

a. Additions and retirements based on Liberty responses to DRs DD44 and DD45, allocated to KMB properties

Total Plant In Service	\$186,097
Total CIAC	\$898
Total Reserves	\$138,804
	\$46,395

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED OR FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2014	2014			2014	(percent)	(percent)	12 months	2014	2014				2014	
INTANGIBLE PLANT																
Organization	301	\$9,925				\$9,855		50	\$9,885				\$0,085		-50	301
Franchises & Consents	302	\$1,135				\$1,155		50	\$1,155				\$0,000		50	302
Miscellaneous Intangible Plant	303	\$3,138				\$3,138		50	\$3,138				\$0,000		50	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	50				50		50	50				50		50	310
Structures & Improvements	311 (304)	50				50		50	50				50		50	311 (304)
Walls and Springs	314 (307)	\$4,048				\$4,048	2.0		\$82	\$3,121			\$3,202		\$846	314 (307)
Supply Mains	316 (309)	50				50		50	50				50		50	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$12,767	\$310 a			\$13,020	2.5		\$322	\$3,295			\$3,555		\$9,465	321
Electric Pumping Equipment	325 (311)	\$33,895				\$33,805	50		\$1,695	\$33,412			\$35,107		\$33,227	325 (311)
Other Pumping Equipment	326	\$0,423				\$0,423			\$297	\$0,229			\$0,507		\$0,000	326
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$541				\$541	7.0		\$16	\$485			\$451		\$0,332	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$0,171				\$0,171		2.5	\$220	\$0,405			\$0,634		\$2,587	342 (330)
Transmission & Distribution Mains	343 (331)	\$48,810	\$10,487 a			\$59,287	2.0		\$1,080	\$25,842			\$24,604		\$84,386	343 (331)
Services	345 (331)	\$22,412				\$22,412		2.5	\$70	\$2265			\$0,315		\$22,446	345 (331)
Meters	346 (340)	\$22,075	\$4,135 a			\$21,121	10.0		\$3,488	\$34,433			\$36,750		\$0,610	346 (340)
Meter Installations	347 (334)	\$8,205				\$8,205	2.5		\$223	\$2,235			\$2,454		\$3,447	347 (334)
Hydrants	348 (335)	\$4,751				\$4,751	2.0		\$95	\$405			\$1,000		\$3,702	348 (335)
Other Transmission & Distribution Plant	349 (340)	50				50		50	50				50		50	349 (340)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$360				\$560		50	50				\$0,000		\$360	374
Structures & Improvements	390	50				50		50	50				50		50	390
Office Furniture & Equipment	391	\$3,734				\$3,734		1.0	\$67	\$3,731			\$3,000		\$3,234	391
Office Computer Equipment	392.1	\$3,014				\$3,014			\$10	\$3,248			\$3,238		\$2,244	391.1
Transportation Equipment	392	\$2,409	a			\$2,409	7.0		\$84	\$2,779	b	c	\$670		\$2,709	392
Tools, Shop & Garage Equipment	394	\$1,489	\$76 a			\$0	\$3,565	5.0	\$76	\$1,049			\$1,123		\$440	394
Power Operated Equipment	396	50				50		50	50				50		50	396
Communication Equipment	397	\$24				\$24	6.7		\$9	\$23			\$23		\$1,397	397
Miscellaneous Equipment	398	50				50		50	50				50		50	398
Other Tangible Plant	399	50				50		50	50				50		50	399
Total		\$146,097	\$15,017			\$15,710	\$197,404		\$7,745	\$13,104	\$217		\$143,055		\$54,344	

### Note

a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties

b. Net salvage value assumed based on response to DR0033

Total Plant In Service	\$197,400
Total CHAC	\$89,000
Total Reserves	\$143,000
	\$333,450

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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WR-2018-0171  
Liberty Utilities (Missouri Water)  
Lakewood Hills  
Water

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2015	2015		2015	(percent)	(percent)	12 months	2015	2015		2015		2015		
<b>INTANGIBLE PLANT</b>																
Organization	301	\$9,955														
Franchises & Consents	302	\$1,155														
Miscellaneous Intangible Plant	304	\$3,134	\$1,111													
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	50														
Structures & Improvements	311 (304)	50														
Walls and Springs	314 (307)	\$4,046	\$28,444	a	\$28,403	\$20,004	7.0		\$312	\$3,202		\$310		\$28,864	314 (307)	
Supply Mains	316 (309)	30													30 (316 (309))	
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$13,070	\$48,757	a	\$10,211	\$51,566	2.5		\$807	\$3,655		\$5,849		\$57,415	321	
Electric Pumping Equipment	325 (311)	\$33,895	\$33,317	a	\$170	\$34,062	5.0		\$1,690	\$35,107		\$36,656		\$7,594	325 (311)	
Other Pumping Equipment	328	56,423													\$7,764	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$941														
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$9,171														
Transmission & Distribution Mains	343 (331)	\$59,187	\$20,861	a	\$3,883	\$78,166	2.0		\$1,374	\$26,604		\$24,095		\$54,073	343 (331)	
Structures	345 (333)	\$2,831	\$2,916	a	\$2,000	\$3,558	2.5		\$80	\$335		\$215		\$3,340	345 (333)	
Meters	346 (334)	\$20,000	52	a	\$1	\$25,970	10.0		\$1,589	\$26,750		\$40,337		\$4,447	346 (334)	
Meter Installations	347 (334)	\$6,005													\$6,681	347 (334)
Hydrants	348 (335)	\$4,751													\$3,627	348 (335)
Other Transmission & Distribution Plant	349 (329)	20													\$0 (349 (329))	
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$369														
Structures & Improvements	390	50														
Office Furniture & Equipment	391	\$1,310														
Office Computer Equipment	391.1	\$1,014														
Transportation Equipment	392	50														
Tools, Shop & Garage Equipment	394	\$1,565	\$335	a	\$200	\$1,680	5.0		\$81	\$1,125		\$971		\$663	394	
Power Operated Equipment	395	50													50 (395)	
Communication Equipment	397	\$264	\$1020	a	\$24	\$260	6.7		\$28	\$273		\$27		\$793	397	
Miscellaneous Equipment	398	50													\$0 (398)	
Other Tangible Plant	399	50	\$1,000	50		\$1,000	5.0		\$500	\$0	b	\$0		\$0 (399)		
Total		\$107,494	\$101,598		\$16,966	\$92,625			\$6,846	\$143,055		\$0		\$134,875	\$147,050	

**Notes**

- a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties.
- b. Previous depreciation schedule had no rate for Acct. No. 399.

MACW assigned 20-year service life, for this account in WR-2016-0301.

MACW assigned 20-year service life, for this account in WR-2016-0301

WATER USE AND QUALITY IN THE LAKES OF THE GREAT LAKES

Total Plant In Service	\$282,025
Total CIAC	\$860
Total Reserves	<u>\$154,975</u>
	\$146,181

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES -- NOT AUDITED -- FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2016	2016		2016	(percent)	(percent)	12 months	2016	2016		2016		2016	2016	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$9,985				\$9,985			\$0	\$0,985		\$0,985		\$0,985	\$0,985	301
Franchises & Consents	302	\$1,155				\$1,155			\$0	\$1,155		\$1,155		\$1,155	\$1,155	302
Miscellaneous Intangible Plant	303	\$3,863				\$3,863			\$0	\$2,251		\$2,251		\$1,111	\$1,111	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0		\$0		\$0	\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0		\$0		\$0	\$0	311 (304)
Wells and Springs	314 (307)	\$29,094	\$2,537 a		\$328	\$31,302	2.0	\$604	\$130		\$406		\$30,886	\$314 (307)		
Supply Mains	316 (309)	\$0				\$0			\$0	\$0		\$0		\$0	\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$51,506	\$4,173 a		\$865	\$56,672	2.5	\$1,330	-\$5,849		-\$5,384		\$60,255	\$60,255	321	
Electric Pumping Equipment	322 (311)	\$34,062	\$3,470 a		\$1,542	\$35,990	2.0	\$1,751	\$6,696		\$6,696		-\$675	-\$675	322 (311)	
Other Pumping Equipment	328	\$6,423				\$6,423	4.0	\$297	\$8,764		\$9,021		\$2,598	\$2,598	328	
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$543				\$543	2.0	\$16	1467		2483		\$59	\$59	332 (320)	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$9,171				\$9,171			\$229	\$6,869		\$2,002		\$2,070	\$2,070	342 (330)
Transmission & Distribution Mains	343 (332)	\$78,166	\$6,480 a		\$425	\$82,230	2.0	\$1,804	\$24,095		\$25,774		\$56,196	\$56,196	343 (332)	
Services	345 (331)	\$3,255				\$3,255	2.0	\$80	\$215		\$204		\$3,251	\$3,251	345 (331)	
Meters	346 (334)	\$35,890	\$047 a		\$583	\$36,435	10.0	\$3,607	\$40,357		\$43,361		-\$7,107	-\$7,107	346 (334)	
Meter Installations	347 (334)	\$0,065				\$0,065	2.0	\$223	\$5,681		\$5,004		\$0,063	\$0,063	347 (334)	
Hydrants	348 (335)	\$4,751				\$4,751	2.0	\$25	\$1,095		\$1,190		\$3,562	\$3,562	348 (335)	
Other Transmission & Distribution Plant	349 (339)	\$0				\$0		\$0	\$0		\$0		\$0	\$0	349 (339)	
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$561	\$281 a			\$560			\$0	\$0		\$0		\$0	\$0	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0		\$0		\$0	\$0	390
Office Furniture & Equipment	391	\$1,334				\$1,334		3.00	\$67	\$167		\$234		\$2,100	\$2,100	391
Office Computer Equipment	391.1	\$1,014				\$1,014	1.0	\$10	\$3,205		\$3,278		-\$264	-\$264	391.1	
Transportation Equipment	392	\$0				\$0	7.0	\$0	1,670		1,670					392
Tools, Shop & Garage Equipment	394	\$2,600				\$1,690	2.0	\$84	\$937		\$1,081		2,088	2,088	394	
Power Operated Equipment	396	\$0				\$0			\$0	\$0		\$0		\$0	\$0	396
Communication Equipment	397	\$820				\$820	6.7	\$55	\$27		\$27		\$7,388	\$7,388	397	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0		\$0		\$0	\$0	398
Other Tangible Plant	399	\$0				\$0		5.00	\$0	\$0	\$0		\$0	\$0	\$0	399
Total		\$282,025	\$15,204			\$3,743	\$294,287		\$10,021	\$134,075		\$0		\$143,295	\$143,295	

**Notes**

- a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KM&B properties.
- b. Previous depreciation schedule had no rate for Acct. No. 399.

MACW assigned 20-year service life for this account in WR-2016-0301.

Total Plant in Service	\$294,18
Total CIAC	\$80
Total Reserves	\$141,25
	\$152,07

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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**— ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES — NOT AUDITED — FOR DISCUSSION PURPOSES ONLY.**

#### **Contributions In Aid of Construction (CIAC)**

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
INTANGIBLE PLANT																	
Organization	301	\$9,955				\$9,955			\$0	\$9,955			\$0,085			-\$0,301	
Franchise & Consents	302	\$1,152				\$2,152			\$0	\$1,152			\$1,152			\$0,302	
Miscellaneous Intangible Plant	303	\$3,761				\$3,761			\$0	\$7,751			\$2,251			\$1,113	303
SOURCE OF SUPPLY PLANT																	
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0			\$0,310	
Structures & Improvements	311 (104)	\$0				\$0			\$0	\$0			\$0			\$0,113 (104)	
Walks and Springs	314 (507)	\$31,507				\$31,302		2.0	\$578	\$4,606			\$980			\$30,522 314 (507)	
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0			\$0,316 (309)	
PUMPING PLANT																	
Structures & Improvements	371	\$54,872	\$12,339 *			\$67,210		2.5	\$1,200	(\$5,384)			(\$1,846)			\$70,795 321	
Electric Pumping Equipment	375 (311)	\$35,295				\$35,490		5.0	\$2,650	(\$6,405)			\$35,515			(\$2,375) 325 (311)	
Other Pumping Equipment	324	\$6,472				\$6,423		4.0	\$256	\$9,021			\$9,257			-\$2,858 324	
WATER TREATMENT PLANT																	
Water Treatment Equipment	312 (320)	\$543				\$543		2.0	\$14	\$483			\$497			\$45,337 (320)	
TRANSMISSION & DISTRIBUTION PLANT																	
Distribution Reservoirs & Standpipes	342 (330)	\$9,171				\$9,171		2.5	\$210	\$7,092			\$7,302			\$1,869 342 (330)	
Transmission & Distribution Mains	345 (331)	\$82,230	\$28,820 *			\$110,951		2.0	\$1,767	\$25,374			\$26,572			\$84,008 343 (331)	
Valves	345 (331)	\$0,355	\$477 *			\$3,369		2.5	\$80	\$304			\$327			\$3,643 345 (331)	
Meters	346 (334)	\$86,255	\$1,460 *			\$85,894		10.0	\$838	\$49,361			\$45,568			(\$8,360) 346 (334)	
Water Installations	347 (334)	\$8,895				\$8,805		2.5	\$204	\$5,204			\$6,108			\$2,797 347 (334)	
Hydrants	348 (335)	\$4,751				\$4,751		2.0	\$87	\$3,190			\$1,277			\$3,475 348 (335)	
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0			\$0,349 (339)	
GENERAL PLANT																	
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0			\$0,374	
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			\$0,390	
Office Furniture & Equipment	391	\$1,334				\$1,334		5.00	\$63	\$534	c		\$205			\$1,039 391	
Office Computer Equipment	391.1	\$1,014				\$1,014		1.0	\$9	\$1,278			\$1,287			(\$273) 391.1	
Transportation Equipment	392	\$0				\$0		7.0	\$0	\$309	e		(\$60)			\$0,309	
Tools, Shop & Garage Equipment	394	\$1,600				\$1,600		5.0	\$77	\$1,083			\$1,158			-\$332 394	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			\$0,396	
Communication Equipment	397	\$820				\$820		6.7	\$50	\$582	e		\$132			\$0,688 397	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			\$0,398	
Other Tangible Plant	399	\$0				\$0		5.00	\$0	\$0	b, c		(\$50)			\$0,399	
SHARED SERVICES (as of June 30, 2017)		July 30, '17															
Land & Land Rights	574.1	\$706				\$706		0.0	\$0	\$706			\$0			\$0,326 574.1	
Structures & Improvements	590.1	\$13,803				\$13,803		5.0	\$2,644	\$10,259			\$9,025			\$10,276 590.1	
Office Furniture & Equipment	591.1	\$11,685				\$11,685		1.75	\$533	\$10,135			\$1,316			\$10,135 591.1	
Transportation Equipment	592.1	\$3,424				\$3,424		10.0	\$205	\$2,205			\$5,068			\$5,068 592.1	
Tools, Shop & Garage Equipment	594	\$721				\$721		4.0	\$23	\$721			\$167			\$167 594	
Miscellaneous Equipment	596	\$0				\$0			\$0	\$0			\$0			\$0,596	
Other Tangible Plant	599.1	\$513				\$513		1.75	\$10	\$503			\$0,513			\$0,513 599.1	
Other Tangible Plant - Servers	599.1.1	\$2,602				\$2,602		14.0	\$140	\$2,462			\$1,101			\$1,101 599.1.1	
Other Tangible Plant - Network H/W	599.8	\$716				\$716		14.29	\$143	\$543			\$304			\$1,307.9 599.8	
Other Tangible Plant - PC/H/W	605.4	\$5,613				\$5,613		10.00	\$265	\$4,350			\$4,758			\$4,758 605.4	
Other Tangible Plant - PCs/S/W	609.3	\$45,603				\$45,603		14.00	\$2,910	\$2,910			\$10,256			\$16,576 609.3	
Total		\$14,421	\$439,915			\$439,915			\$2,602	\$400,000			\$1,177,104			\$1,177,104	

**Notes**  
a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties.

b. Previous depreciation schedule had no rate for Acct. No. 329.

Total Plant In Service	\$395,90
Total CIAC	\$85
<u>Total Reserves</u>	<u>\$177,55</u>

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

WR-2018-0171  
 Liberty Utilities (Missouri Water)  
 Lakewood Hills  
 Water  
 MACV assigned 20-year service life for this account in WR-2016-0301.  
 c. Depreciation reserve balance adjusted as shown in Depreciation Reserve Adjustments below.  
 d. Based on Liberty WP 7-2.  
 e. Based on Liberty WP 7-3.

\$217,491  
 Amortized CIAC \$538  
 Net Rate Base \$218,029

**Depreciation Reserve Adjustments**

Account Description	Account N	Adjustment	Purpose
Transportation Equipment	302	(5300.00)	Climinate reserve balance for account with no plant in service.
Office Furniture & Equipment	301	5300.00	Reduce negative reserve balance.
Communication Equipment	307	(5300.00)	Reduce negative reserve balance.
Structures and Improvements	324	(5300.00)	Reduce negative reserve balance.

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED -- FOR DISCUSSION PURPOSES ONLY

Contributions In Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	Contributions In Aid of Construction (CIAC)														
																	5/31/2010	Jun-Dec 2010	Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve						
<b>INTANGIBLE PLANT</b>																															
Organization	301	\$1,954	a			\$1,954			\$0	\$1,970	a		\$1,970																		
Franchises & Consents	302	\$4,109	a			\$4,109			\$0	\$4,109	a		\$4,109																		
Miscellaneous Intangible Plant	303					\$0			\$0				\$0																		
<b>SOURCE OF SUPPLY PLANT</b>																															
Land & Land Rights	310					\$0			\$0				\$0																		
Structures & Improvements	311 (304)					\$0			\$0				\$0																		
Wells and Springs	314 (307)					\$0		2.0	\$0				\$0																		
Supply Mains	316 (309)					\$0			\$0				\$0																		
PUMPING PLANT																															
Structures & Improvements	321	\$6,439	a			\$6,439		2.5	\$94	\$322	a		\$416																		
Electric Pumping Equipment	325 (311)	\$18,479	a			\$18,479		5.0	\$538	\$19,424	a		\$19,062																		
Other Pumping Equipment	328					\$0		4.0	\$0				\$0																		
WATER TREATMENT PLANT																															
Water Treatment Equipment	332 (320)	\$1,389	a			\$1,389		2.0	\$23	\$1,086	a		\$1,303																		
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																															
Distribution Reservoirs & Standpipes	342 (330)	\$17,417	a			\$17,417		2.5	\$254	\$8,815	a		\$4,080																		
Transmission & Distribution Mains	343 (331)	\$35,238	a			\$35,238		2.0	\$411	\$5,705	a		\$6,316																		
Services	345 (333)	\$32	a			\$32		2.5	\$0	\$0	a		\$0																		
Meters	346 (334)	\$1,826	a			\$1,826		10.0	\$107	\$2,130	a		\$2,237																		
Meter Installations	347 (334)					\$0		2.5	\$0				\$0																		
Hydrants	348 (335)					\$0		2.0	\$0				\$0																		
Other Transmission & Distribution Plant	349 (339)					\$0			\$0				\$0																		
<b>GENERAL PLANT</b>																															
Land & Land Rights	381 (324)					\$0			\$0				\$0																		
Structures & Improvements	390					\$0			\$0				\$0																		
Office Furniture & Equipment	391					\$0			\$0				\$0																		
Office Computer Equipment	391.1	\$2,02	a			\$2,02		1.0	\$3	\$309	a		\$212																		
Transportation Equipment	392	\$588	a			\$588		7.0	\$41	\$587	a		\$588																		
Tools, Shop & Garage Equipment	394	\$542	a			\$542		5.0	\$27	\$312	a		\$336																		
Power Operated Equipment	396					\$0			\$0				\$0																		
Communication Equipment	397	\$23	a			\$23		6.7	\$3	\$7	a		\$8																		
Miscellaneous Equipment	398					\$0			\$0				\$0																		
Other Tangible Plant	399					\$0			\$0				\$0																		
Total		\$48,226	\$0			\$48,226			\$1,490	\$20,720	\$0		\$41,226																		

Notes  
 a. Beginning balance from staff accounting schedules in Case No. WR-2010-0345.

Total Plant In Service \$88,226  
 Total CIAC \$0  
 Total Reserves \$41,226  
 \$46,997  
 Amortized CIAC \$0  
 Net Rate Base \$46,997

Additions to CIAC recorded and summed in "Start or Add or Remove"  
 Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
 and "Year End CIAC Amortization Reserve"

Schedule SBM-d7

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WR-2018-0171  
Liberty Utilities (Missouri Water)  
Scotsdale  
Water

ENGINEERING YEARLY BALANCE SHEETS AND ESTIMATES - NBT AUDITER - FOR DISCUSSION PURPOSES ONLY

### **Contributions In Aid of Construction (CIAC)**

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Net Plant End	Account No.	
		Jun-Dec 2011	Jun-Dec 2012			Jun-Dec 2013	(percent)	(percent)	7 months	Jun-Dec 2011	Jun-Dec 2012		Jun-Dec 2011	Jun-Dec 2012		
<b>INTANGIBLE PLANT</b>																
Organization	301	\$4,810				\$4,883				\$4,810	\$4,810		\$4,810		\$4,810	301
Franchises & Contracts	302	\$567				\$567				\$567	\$567		\$567		\$567	302
Miscellaneous Intangible Plant	303	\$1,353				\$1,359				\$1,353	\$1,353		\$1,353		\$1,353	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	50				50				50	50		50		50	310
Structures & Improvements	311 (ROM)	\$1,200				\$1,200				\$1,200	\$1,200		\$1,200		\$1,200	311 ('04)
Wells and Springs	314 (307)	\$1,720				\$1,720	2.0			\$1,720	\$1,720		\$1,720		\$1,720	314 (307)
Supply Mains	316 (509)	\$1,000				\$1,000				\$1,000	\$1,000		\$1,000		\$1,000	316 (509)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$5,072				\$6,002	2.5			\$6,002	\$1,200		\$1,200		\$1,200	321 (322)
Electric Pumping Equipment	325 (311)	\$16,428				\$16,025	5.0			\$16,025	\$16,428		\$16,428		\$16,428	325 (311)
Other Pumping Equipment	328	\$9,261				\$1,151	4.0			\$1,151	\$17,223		\$17,223		\$17,223	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$1,216				\$206	2.0			\$206	\$193		\$193		\$193	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (310)	\$4,468				\$4,498	2.5			\$4,498	\$4,468		\$4,468		\$4,468	342 (330)
Transmission & Distribution Mains	343 (331)	\$20,053				\$23,073	3.0			\$23,073	\$10,483		\$10,483		\$10,483	343 (331)
Services	345 (333)	\$1,382				\$1,382	2.5			\$1,382	\$1,382		\$1,382		\$1,382	345 (333)
Meters	346 (334)	\$16,445				\$15,443	10.0			\$15,443	\$11,402		\$11,402		\$11,402	346 (334)
Meter Installations	347 (334)	\$16,350				\$16,308	2.5			\$16,308	\$16,350		\$16,350		\$16,350	347 (334)
Hydrants	348 (335)	\$2,151				\$2,311	2.0			\$2,311	\$2,151		\$2,151		\$2,151	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0				\$0	\$0		\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	380 (374)	\$773				\$279				\$279	\$279		\$279		\$279	380 (374)
Structures & Improvements	390	\$1,000				\$0				\$0	\$1,000		\$1,000		\$1,000	390
Office Furniture & Equipment	391	\$1,000				\$0				\$0	\$1,000		\$1,000		\$1,000	391
Office Computer Equipment	391.1	\$1,000				\$897	1.0			\$897	\$1,000		\$1,000		\$1,000	391.1
Transportation Equipment	392	\$1,182				\$1,182	7.0			\$1,182	\$1,182		\$1,182		\$1,182	392
Tools, Shop & Garage Equipment	394	\$1,703				\$230	5.0			\$230	\$1,703		\$1,703		\$1,703	394
Power Operated Equipment	396	\$1,000				\$0				\$0	\$1,000		\$1,000		\$1,000	396
Communication Equipment	397	\$1,000				\$22	6.7			\$22	\$1,000		\$1,000		\$1,000	397
Miscellaneous Equipment	398	\$1,000				\$0				\$0	\$1,000		\$1,000		\$1,000	398
Other Tangible Plant	399	\$1,000				\$0				\$0	\$1,000		\$1,000		\$1,000	399
Total		\$89,854	50			\$89,854				\$89,854	\$2,102	\$99,446	\$99,446	50	\$61,548	\$27,306

**Notes**  
... CAC additions are from staff workshops from KMB acquisition case.

Total Plant In Service	\$88,854
Total CIAC	50
Total Reserves	<u>\$61,548</u>
	\$27,306

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"



ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

### **Contributions In Aid of Construction (CIAC)**

Account Description	Account No.	In Service	Additions	Note	Retirements	In Service	Prior Ordered	Current	Calculated	Begin	Salvage	Note	End Reserve	Note	Net Plant End	Accoun	
		Balance Begin				Balance End	Depreciation Rate	Standard Depreciation Rate		12 months	Reserve Balance						
INTANGIBLE PLANT																	
Organization	301	\$4,883				\$4,883				\$0	\$4,883			\$4,883		-\$15	301
Franchises & Consents	302	5267				5267				\$0	5267			5267		\$0	302
Miscellaneous Intangible Plant	303	51,539				51,539				\$0	51,539			\$1,038		\$0	303
SOURCE OF SUPPLY PLANT																	
Land & Land Rights	310	50				50				\$0	50			50		\$0	310
Structures & Improvements	311 (304)	50				50				\$0	50			50		\$0	311 (304)
Wells and Springs	314 (807)	\$1,780	5222 a		520	\$1,986	2.0			\$58	\$1,920			\$1,033		\$464	314 (807)
Supply Mains	316 (309)	50				50				\$0	50			50		\$0	316 (309)
PUMPING PLANT																	
Structures & Improvements	321	\$6,062	5230 a		541	\$6,260	2.5			\$154	\$1,503			\$1,616		\$4,483	321
Electric Pumping Equipment	325 (311)	\$16,625				216,625	5.0			\$833	215,556			\$10,387		\$238,525	311
Other Pumping Equipment	328	29,151				23,151	4.0			\$426	23,921			\$4,047		-\$695	328
WATER TREATMENT PLANT																	
Water Treatment Equipment	332 (320)	5266				5266	2.0			\$8	5205			\$213		\$53	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																	
Distribution Reservoirs & Standpipes	342 (320)	\$4,406				\$4,406				\$112	\$3,028			\$9,343		\$21,557	342 (320)
Transmission & Distribution Mains	343 (331)	\$23,053	5978 a		580	\$23,046	2.0			\$470	\$11,213			\$11,596		\$12,349	343 (331)
Services	345 (333)	\$1,862				\$1,302	2.5			\$35	\$96			\$113		\$11,251	345 (333)
Meters	346 (334)	\$25,641	51,072 a		5578	\$16,125	10.0			\$1,598	\$15,878			\$16,888		-\$533	346 (334)
Meter Installations	347 (334)	\$4,368				\$4,368	2.5			\$109	\$2,458			\$2,567		\$1,801	347 (334)
Hydrants	348 (335)	22,353				22,351	2.0			\$47	\$998			\$445		\$11,886	348 (335)
Other Transmission & Distribution Plant	349 (339)	50				50				\$0	50			50		\$0	349 (339)
GENERAL PLANT																	
Land & Land Rights	389 (374)	5279				5279				\$0	50			50		\$279	389 (374)
Structures & Improvements	390	50				50				\$0	50			50		\$0	390
Office Furniture & Equipment	391	50	5654 a		50	5654		5.00	\$16	26			216		\$638	391	
Office Computer Equipment	391.1	2497				5497	1.0			25	5007			5112		-\$115	391.1
Transportation Equipment	392	51,312				51,382	7.0			\$83	\$1,210			\$1,363		-\$581	392
Tool, Shop & Garage Equipment	394	5730				5730	5.0			\$37	\$479			\$516		\$514,394	394
Power Operated Equipment	396	50				50				\$0	50			50		\$0	396
Communication Equipment	397	512				512	6.7			\$1	59			\$10		\$2,397	397
Miscellaneous Equipment	398	50				50				\$0	50			50		\$0	398
Other Tangible Plant	399	50				50				\$0	50			50		\$0	399
Total		588,854	73,155			5732	501,278			\$3,660	165,155			568,083		\$23,192	

Not

a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties.

Total Plant In Service \$91,278

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

Amortized CIAC 50  
Net Rate Basis 621,125

Schedule SBM-d7  
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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES -- NOT AUDITED -- FOR DISCUSSION PURPOSES ONLY

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	301	\$4,888				\$4,883			\$0	\$4,898			\$4,898		-\$15,301	
Franchises & Consents	302	\$567				\$567			\$0	\$567			\$567		\$0,302	
Miscellaneous Intangible Plant	303	\$1,539				\$1,539			\$0	\$1,539			\$1,539		\$0,305	
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0,310	
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0,311 (304)	
Walls and Springs	314 (307)	\$1,096				\$1,086	2.0	\$40	\$1,533			\$1,571		\$414,314 (307)		
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0,316 (309)	
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$6,260	\$1,157 a			\$6,350	2.5	\$158	\$1,616			\$1,744		\$4,642,321		
Electric Pumping Equipment	325 (313)	\$11,625				\$11,625	5.0	\$891	\$15,387			\$17,218		-\$293,325 (311)		
Other Pumping Equipment	328	\$3,151				\$3,151	4.0	\$126	\$4,047			\$4,173		-\$1,022,328		
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$200				\$206	2.9	\$0	\$233			\$223		\$45,332 (320)		
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5	\$112	\$9,141			\$3,253		\$1,245,342 (330)		
Transmission & Distribution Mains	343 (333)	\$23,945	\$5,144 a			\$29,030	2.0	\$530	\$11,396			\$11,068		\$16,902,343 (333)		
Services	345 (333)	\$1,182				\$1,382	2.5	\$35	\$131			\$166		\$1,216,345 (333)		
Meters	346 (334)	\$16,275	\$2,028 a			\$550	10.0	\$1,686	\$16,888			\$18,024		-\$423,346 (334)		
Meter Installations	347 (334)	\$4,368				\$4,368	2.5	\$109	\$2,567			\$2,676		\$1,622,347 (334)		
Hydrants	348 (335)	\$2,331				\$2,331	2.0	\$47	\$445			\$492		\$1,839,348 (335)		
Other Transmission & Distribution Plant	349 (339)	\$0				\$0		\$0	\$0			\$0		\$0,349 (339)		
<b>GENERAL PLANT</b>																
Land & Land Rights	359 (374)	\$279				\$279		\$0	\$0			\$0		\$279,369 (374)		
Structures & Improvements	360	\$0				\$0		\$0	\$0			\$0		\$0,360		
Office Furniture & Equipment	361	2654				\$656		5.00	\$33	\$16		\$49		\$609,361		
Office Computer Equipment	361.1	5407				5407	1.0	\$0	\$412			\$617		-\$120,301.1		
Transportation Equipment	392	\$1,182	a			\$1,182	5.0	\$41	\$1,363			\$222		-\$222,392		
Tools, Shop & Garage Equipment	394	\$720	\$37 a			\$727	5.0	\$37	\$216			\$353		\$219,394		
Power Operated Equipment	396	\$0				\$0		\$0	\$0			\$0		\$0,396		
Communication Equipment	397	\$12				\$12	6.7	\$1	\$10			\$11		\$1,397		
Miscellaneous Equipment	398	\$0				\$0		\$0	\$0			\$0		\$0,398		
Other Tangible Plant	399	\$0				\$0		\$0	\$0			\$0		\$0,399		
Total		\$91,278	\$7,366			\$1,820	\$96,824		\$3,799	\$68,083		\$0	\$70,062		\$26,762	

Notes  
 a. Additions and retirements based on Liberty response to DIs 0044 and 0045, allocated to KMB properties.

Total Plant In Service \$90,924  
 Total CIAC \$0  
 Total Reserves \$70,062  
 \$26,762

Additions to CIAC recorded and summed in "Start or Add or Remove"  
 Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
 and "Year End CIAC Amortization Reserve"

Amortized CIAC \$0  
 Net Rate Base \$26,762

Start or Add or Remove Start	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining E Amortization

WR-2018-0171  
Liberty Utilities (Missouri Water)  
Scotsdale  
Water

Engineering Yearly Balance Checks and Estimates - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2015			2015	(percent)	(percent)	12 months	2015	2015		2015		2015	2015	
INTANGIBLE PLANT																
Organization	301	\$4,883			\$4,883				\$0	\$4,886		\$4,886		-\$15	301	
Franchises & Consents	302	\$567			\$567				\$0	\$567		\$567		\$0	302	
Miscellaneous Intangible Plant	303	\$1,539	(\$249)	b	\$1,290	\$4.8%	\$4.8%	\$1,649	\$0	\$1,539		\$1,104		\$545	303	
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	50			50				\$0	\$0		50		50	310	
Structures & Improvements	311 (304)	50			50				\$0	\$0		50		50	311 (304)	
Wells and Springs	312 (307)	\$1,986	\$13,054	a	\$11,669	\$14,270	2.0	\$163	\$1,571		\$65		\$14,205	314 (307)		
Supply Mains	316 (309)				50				\$0	\$0		50		50	316 (309)	
PUMPING PLANT																
Structures & Improvements	321	\$6,386	\$23,919	a	\$5,008	\$25,209	2.5	\$296	\$1,744		-\$2,808		\$28,313	321		
Electric Pumping Equipment	325 (311)	\$16,625	\$12,959	a	\$74	\$16,767	2.0	\$823	\$17,218		\$17,218		-\$1,273	325 (311)		
Other Pumping Equipment	328	\$3,253			\$3,153		4.0	\$126	\$4,173		\$4,173		\$4,395	328		
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$266			\$266		2.0	\$0	\$223			\$223		\$37,332	320	
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (320)	\$4,482			\$4,498		2.5	\$112	\$3,235			\$3,235		\$1,139	342 (320)	
Transmission & Distribution Mains	343 (331)	\$29,050	\$10,232	a	\$923	\$18,339	2.0	\$674	\$12,068		\$11,813		\$26,720	343 (331)		
Services	345 (335)	\$1,282	\$459	a	\$98	\$1,743	2.5	\$39	\$166		\$107		\$1,056	345 (335)		
Meters	346 (334)	\$17,803	\$1	a	\$1	\$17,604	10.0	\$1,760	\$18,024		\$19,784		\$12,200	346 (334)		
Minor Installations	347 (334)	\$4,368				\$4,368	2.5	\$109	\$2,678		\$2,785		\$3,883	347 (334)		
Hydrants	348 (325)	\$2,331			\$2,331		2.0	\$47	\$492		\$539		\$1,792	348 (325)		
Other Transmission & Distribution Plant	349 (320)	50			50				\$0	\$0		50		50	349 (320)	
GENERAL PLANT																
Land & Land Rights	350 (374)	\$279			\$279				\$0	\$0		50		\$279	350 (374)	
Structures & Improvements	350	50			50				\$0	\$0		50		50	350	
Office Furniture & Equipment	351	\$624			\$654			5.00	\$39	\$49		\$49		\$572	351	
Office Computer Equipment	351.1	\$497			\$497		1.0	\$5	\$52		\$52		\$222	351.1		
Transportation Equipment	352	50			50		7.0	\$5	\$222					\$222	352	
Tools, Shop & Garage Equipment	354	\$767	\$154	a	\$103	\$825	5.0	\$40	\$553			\$490		\$33,394	354	
Power Operated Equipment	356	50			50				\$0	\$0		50		50	356	
Communication Equipment	357	\$12	\$402	a	\$12	\$402	6.7	\$14	\$111		\$115		\$389	357		
Miscellaneous Equipment	358	50			50				\$0	\$0		50		50	358	
Other Tangible Plant	359	\$0	\$1,141	b	\$1,141	\$1,141	5.00	\$50	\$0	b	\$0		\$0	\$1,141	359	
Total		\$96,824	\$40,827		\$58,332	\$138,529			\$4,359	\$70,062		\$66,099		\$72,250		

Not

b. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties

b. Previous depreciation schedule had no rate for Acct. No. 399.

MACW assigned 20-year service life for this account in WR-2016-0301.

Total Plant in Service	\$138,325
Total CIAC	\$0
<u>Total Reserves</u>	<u>\$66,000</u>
	\$72,325

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

Schedule SBM-d7  
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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES — NOT AUDITED — FOR DISCUSSION PURPOSES ONLY

#### **Contributions in Aid of Construction (CIAC)**

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2016	2016			2016		(percent)	(percent)	12 months	2016		2016		2016	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$4,883				\$4,883				\$0	\$4,898		\$4,898		\$15,301	
Franchises & Consents	302	\$567				\$567				\$0	\$567		\$567		\$0,302	
Miscellaneous Intangible Plant	303	\$1,149				\$1,149				\$0	\$1,104		\$1,104		\$549,303	
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	50				50				\$0	\$0		\$0		\$0,310	
Structures & Improvements	311 (304)	50				50				\$0	\$0		\$0		\$0,311 (304)	
Wells and Springs	314 (307)	\$14,270	\$1,244 a			\$16,114	\$15,353	2.0	\$296	\$65			\$200		\$15,353 \$14,304	
Supply Mains	316 (309)	50				50				\$0	\$0		\$0		\$0,316 (309)	
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$25,293	\$2,040 a			\$26,014		2.5	\$653	\$2,883			\$2,640		\$29,553 \$21,321	
Electric Pumping Equipment	325 (313)	\$36,707	\$1,702 a			\$37,509	\$37,633	5.0	\$859	\$17,978			\$18,010		\$42,325 \$31,328	
Other Pumping Equipment	328	\$3,151				\$3,151		4.0	\$126	\$4,299			\$4,425		\$1,274 \$1,228	
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$166				\$266		2.0	\$8	\$220			\$227		\$23,332 \$21,872	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reserves & Standpipes	342 (330)	\$4,498				\$4,498		2.5	\$112	\$3,305			\$3,477		\$1,023 \$42,342	
Transmission & Distribution Mains	343 (321)	\$98,359	\$2,202 a			\$100,332		2.0	\$787	\$11,819			\$12,397		\$27,563 \$43,333	
Services	345 (330)	\$1,743				\$1,743		2.5	\$44	\$107			\$151		\$1,562 \$45,333	
Meters	346 (334)	\$17,604	\$4,465 a			\$22,069	\$17,782	10.0	\$1,769	\$19,784			\$21,207		\$-53,484 \$46,333	
Meter Installations	347 (334)	\$4,308				\$4,308		2.5	\$109	\$2,785			\$2,894		\$1,474 \$47,333	
Hydrants	348 (332)	\$2,351				\$2,351		2.0	\$47	\$299			\$266		\$1,740 \$48,333	
Other Transmission & Distribution Plant	349 (339)	50				50				\$0	\$0		\$0		\$0,349 (339)	
<b>GENERAL PLANT</b>																
Land & Land Rights	359 (374)	\$279	\$143 a			\$423				\$0	\$0		\$0		\$422 \$399 (374)	
Structures & Improvements	360	50				50				\$0	\$0		\$0		\$0,390	
Office Furniture & Equipment	361	\$654				\$654		3.00	\$33	\$882			\$113		\$339 \$301	
Office Computer Equipment	361.1	\$497				\$497		1.0	\$5	\$622			\$627		\$13,160 \$301,1	
Transportation Equipment	362	50				50		7.0	\$0	\$222			\$222		\$222 \$302	
Tools, Shop & Garage Equipment	364	\$429				\$829		5.0	\$41	\$490			\$331		\$298 \$304	
Power Operated Equipment	366	50				50				\$0	\$0		\$0		\$0,396	
Communication Equipment	367	\$402				\$402		6.7	\$27	\$113			\$40		\$362 \$397	
Miscellaneous Equipment	368	50				50				\$0	\$0		\$0		\$0,388	
Other Tangible Plant	369	50				50			5.00	\$0	\$0		\$0		\$0,390	
Total		\$166,320	\$7,763			\$164,316	\$164,286		\$8,916	\$66,099			\$66,379		\$75,313	

Notes

a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties

b. Previous depreciation schedule had no rate for Acct. No. 399.

MACW assigned 20-year service life for this account in WR-2016-0301

Total Plant in Service	\$144,
Total CIAC	
Total Reserved	\$60, \$2M

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
<b>INTANGIBLE PLANT</b>																	
Organization	301	\$4,883				\$4,883				50	\$4,888			\$4,808		(\$15)	301
Franchises & Consents	302	5567				5567				50	5567			5567		50	302
Miscellaneous Intangible Plant	303	51,649				51,649				50	51,104			51,104		5549	303
<b>SOURCE OF SUPPLY PLANT</b>																	
Land & Land Rights	310	50				50				50	50			50		50	310
Structures & Improvements	311 (304)	50				50				50	50			50		50	311 (304)
Walls and Springs	314 (307)	515,352				515,352	2.0			5281	5206			5481		\$14,872	314 (307)
Supply Mains	316 (309)	50				50				50	50			50		50	316 (309)
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	526,914	56,052*			532,966	2.5			5686	[52,649]			52,793		\$34,691	321
Electric Pumping Equipment	325 (311)	517,620				517,620	5.0			5807	518,682			518,682		(\$1,237)	225 (311)
Other Pumping Equipment	326	53,251				53,251	4.0			5316	52,825			52,825		(\$1,380)	326
<b>WATER TREATMENT PLANT</b>																	
Water Treatment Equipment	332 (320)	5266				5266	2.9			57	5237			5244		522	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Distribution Reservoirs & Standpipes	342 (330)	24,498				24,498				5103	53,477			53,580		5018	342 (330)
Transmission & Distribution Mains	343 (331)	540,332	514,130*			5230	554,338	2.0		2887	512,397			513,054		541,204	343 (331)
Services	345 (333)	51,748	5234*			501	51,947	2.5		542	51,511			5162		51,704	345 (333)
Meters	346 (334)	517,782	5710*			5555	517,944	10.0		51,637	521,267			522,349		(\$4,405)	346 (334)
Meter Installations	347 (334)	54,368				54,368	2.5			5100	52,894			52,994		51,374	347 (334)
Hydrants	348 (335)	52,351				52,351	2.0			543	53,885			5629		51,702	348 (335)
Other Transmission & Distribution Plant	349 (339)	50				50				50	50			50		50	349 (339)
<b>GENERAL PLANT</b>																	
Land & Land Rights	374	2423				2423				50	50			50		5422	374
Structures & Improvements	390	50				50				50	50			50		50	390
Office Furniture & Equipment	391	5654				5654		5.00		5360	5115			5145		5507	391
Office Computer Equipment	391.1	5497				5497	1.0			55	5627			5632		5135	391.1
Transportation Equipment	392	50				50	7.0			50	5222			50		50	392
Tools, Shop & Garage Equipment	394	5829				5829	5.0			538	5531			5569		5260	394
Power Operated Equipment	396	50				50				50	50			50		50	396
Communication Equipment	397	5402				5402	6.7			525	540			565		5337	397
Miscellaneous Equipment	398	50				50				50	50			50		50	398
Other Tangible Plant	399	50				50				50	50	b		50		50	399
<b>SHARED SERVICES (as of June 30, 2017)</b>																	
Land & Land Rights	374.1	5160				5160	0.0			50	5160			50		5160	374.1
Structures & Improvements	390.1	26,622				26,622	2.0			5103	53,207			53,195		55,187	390.1
Office Furniture & Equipment	391.1	5497				5497	4.75			5103	51,157			51,173		50,391	391.1
Transportation Equipment	392.1	54,000				54,000	10.30			530	51,427			52,277		52,223	392.1
Tools, Shop & Garage Equipment	394	5164				5164	4.50			52	51,710			52		50,394	394
Miscellaneous Equipment	398	5190				5190	3.60			52	548			548		51,049	398
Other Tangible Plant	399.1	5203				5203	4.75			53	5150			5305		50,395	399.1
Other Tangible Plant - Servers	399.3	5354				5354	14.20			52	522			524		56,190	399.3
Other Tangible Plant - Network HW	399.8	52954				52954	12.20			527	5256			5277		575,949	399.8
Other Tangible Plant - PCH/WV	399.4	52,900				52,900	13.95			522	52,104			52,133		5567	399.4
Other Tangible Plant - PCH/WV	399.5	51,7464				51,7464	10.45			51,943	47,952			50,392		50,132	399.5
Total Shared Services		\$17,809				\$21,197				\$6,613	\$18,319			\$10,700		50,390	

Total Plant In Service \$194,185

Total CIAC 50

Total Reserves 287,118

\$107,066

Amortized CIAC 50

Additions to CIAC recorded and summed in "Start or Add or Remove"

Retirements recorded and summed as negative entries in both "Start or Add or Remove"

and "Year End CIAC Amortization Reserve"

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Schedule SBM-d7

Account Description	Account No.	Adjustment	Purpose
Transportation Equipment	5302	(5222.00)	Reduce reserve balance for account with no plant in service.
Office Furniture & Equipment	5303	(50.00)	Reduce inactive reserve balance.
Communication Equipment	5307	(50.00)	Reduce inactive reserve balance.
Construction and Improvement Equipment	5309	(50.00)	Reduce inactive reserve balance.

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		5/31/2010	Jun-Dec 2010			Jun-Dec 2010	Jun-Dec 2010	(percent)	(percent)	7 months	Jun-Dec 2010	Jun-Dec 2010		Jun-Dec 2010		Jun-Dec 2010
<b>INTANGIBLE PLANT</b>																
Organization	301	\$3,314	a			\$3,314				\$0	\$3,349	a	\$3,349		\$0	\$0
Franchises & Contracts	302					\$0				\$0			\$0		\$0	\$0
Miscellaneous Intangible Plant	303					\$0				\$0			\$0		\$0	\$0
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310					\$0				\$0			\$0		\$0	\$0
Structures & Improvements	311 (304)					\$0				\$0			\$0		\$0	\$0
Walks and Springs	314 (107)	\$3,275	a			\$3,275	7.0		\$18	\$184	a	\$222		\$3,053	\$14 (107)	
Supply Mains	316 (109)					\$0				\$0			\$0		\$0	\$0
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$18,388	a			\$18,388	2.5		\$908	\$5,099	a	\$5,367		\$13,021	\$71	
Electric Pumping Equipment	325 (111)	\$10,511	a			\$10,511	5.0		\$500	\$16,079	a	\$16,648		\$803	325 (111)	
Other Pumping Equipment	328					\$0	4.0		\$0							\$0
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (120)	\$937	a			\$937	2.0		\$0	\$274	a	\$273		\$0	\$264	332 (120)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (306)					\$0	2.5		\$0							\$0
Transmission & Distribution Mains	343 (113)	\$15,213	a			\$15,213	2.0		\$777	\$4,403	a	\$4,580		\$10,633	343 (113)	
Services	346 (129)	\$258	a			\$258	2.5		\$0	\$0	a	\$0		\$0	\$0	
Manholes	346 (316)	\$6,813	a			\$6,813	10.0		\$400	\$4,748	a	\$5,148		\$1,703	346 (316)	
Manhole Installations	347 (334)	\$905	a			\$905	2.5		\$0	\$12	a	\$23		\$0	\$0	
Hydrants	348 (315)					\$0	2.0		\$0						\$0	
Other Transmission & Distribution Plant	349 (339)					\$0			\$0						\$0	
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (174)					\$0				\$0						\$0
Structures & Improvements	390					\$0				\$0						\$0
Office Furniture & Equipment	391					\$0				\$0						\$0
Office Computer Equipment	391.1	\$174	a			\$174	1.0		\$0	\$182	a	\$184		\$0	\$0	
Transportation Equipment	392	\$314	a			\$314	7.0		\$23	\$313	a	\$334		\$0	\$0	
Tools, Shop & Garage Equipment	394	\$140	a			\$140	5.0		\$17	\$200	a	\$217		\$173	394	
Power Generating Equipment	396					\$0				\$0						\$0
Communication Equipment	397	\$6	a			\$6	6.0		\$0	\$3	a	\$1		\$0	\$0	
Miscellaneous Equipment	398					\$0				\$0						\$0
Other Tangible Plant	399					\$0				\$0						\$0
Total		\$60,336	\$0			\$60,336			\$1,723	\$16,815		\$0		\$38,338		\$20,998

a. Beginning balance from staff accounting schedules in Case No. WR-2010-0345

Total Plant In Service	\$69,3
Total CIAC	
Total Reserves	\$18,3

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

Schedule SBM-d8  
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Engineering Yearly Balance Checks and Estimates - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	301	\$3,420				\$3,129			\$1,000	\$0	\$0,100			\$0,100		101
Furniture & Fixtures	302	\$1,963				\$1,763			\$1,000	\$0	\$0,100			\$0,100		302
Miscellaneous Intangible Plant	303	\$7,076				\$6,966			\$1,000	\$0	\$0,100			\$0,100		303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$1,000	\$0	\$0			\$0,110		310
Structures & Improvements	311 (104)	\$1,000				\$0			\$1,000	\$0	\$0			\$0,111 (104)		
Wells and Springs	314 (307)	\$1,147				\$1,147	2.0		\$1,000	\$0	\$0,050			\$0,114 (307)		
Supply Mains	316 (109)	\$0				\$0			\$1,000	\$0	\$0			\$0,116 (309)		
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$9,884				\$9,884	2.5		\$1,000	\$0	\$0			\$0,000		321
Electric Pumping Equipment	325 (111)	\$10,651				\$10,651	6.0		\$1,000	\$0	\$0,434			\$1,217 325 (111)		
Other Pumping Equipment	326	\$2,019				\$2,019	4.0		\$1,000	\$0	\$2,431			-2412 326		
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$170				\$170	2.0		\$1,000	\$0	\$1,224			\$1,327		343 332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$2,887				\$2,887			\$1,000	\$0	\$1,469			\$1,013 342 (330)		
Transmission & Distribution Mains	343 (331)	\$1,729				\$1,729	2.0		\$1,000	\$0	\$1,245			\$1,889 343 (331)		
Services	345 (333)	\$2,046				\$2,046	2.0		\$1,000	\$0	\$2,246			-2,246		346 345 (333)
Meters	346 (334)	\$10,925				\$10,925	10.0		\$1,000	\$0	\$0,175			\$8,850 346 (334)		
Meter Installations	347 (334)	\$2,724				\$2,724	2.5		\$1,000	\$0	\$1,404			\$1,200 347 (334)		
Hydrants	348 (335)	\$1,493				\$1,493	2.0		\$1,000	\$0	\$2,207			-2,207		349 348 (335)
Other Transmission & Distribution Plant	349 (335)	\$0				\$0			\$1,000	\$0	\$0			\$0		349 (335)
<b>GENERAL PLANT</b>																
Land & Land Rights	350 (374)	\$179				\$179			\$1,000	\$0	\$0			\$179 NR 374		
Structures & Improvements	350	\$0				\$0			\$1,000	\$0	\$0			\$0,100		350
Office Furniture & Equipment	351	\$0				\$0			\$1,000	\$0	\$0			\$0,101		351
Office Computer Equipment	351.1	\$955				\$955	1.0		\$1,000	\$0	\$0			\$0,955 351.1		
Transportation Equipment	352	\$2,757				\$2,757	2.0		\$1,000	\$0	\$767			-510 352		
Tools, Shop & Garage Equipment	354	\$4,608				\$4,608	5.0		\$1,000	\$0	\$2,716			\$2,716 354		
Power Operated Equipment	356	\$0				\$0			\$1,000	\$0	\$0			\$0,196		356
Communication Equipment	357	\$0				\$0			\$1,000	\$0	\$0			\$0,102		357
Miscellaneous Equipment	358	\$0				\$0			\$1,000	\$0	\$0			\$0,108		358
Other Tangible Plant	359	\$0				\$0			\$1,000	\$0	\$0			\$0,100		359
Total		\$56,927				\$56,927								\$17,493		

Notes:  
 a. CIAC positions are from staff workpapers from KMB acquisition case

350,351,352,353,354,355,356,357,358,359,360,361,362,363,364,365,366,367,368,369,370,371,372,373,374,375,376,377,378,379,380,381,382,383,384,385,386,387,388,389,390,391,392,393,394,395,396,397,398,399,399.1,399.2,399.3,399.4,399.5,399.6,399.7,399.8,399.9,399.10,399.11,399.12,399.13,399.14,399.15,399.16,399.17,399.18,399.19,399.20,399.21,399.22,399.23,399.24,399.25,399.26,399.27,399.28,399.29,399.30,399.31,399.32,399.33,399.34,399.35,399.36,399.37,399.38,399.39,399.40,399.41,399.42,399.43,399.44,399.45,399.46,399.47,399.48,399.49,399.50,399.51,399.52,399.53,399.54,399.55,399.56,399.57,399.58,399.59,399.60,399.61,399.62,399.63,399.64,399.65,399.66,399.67,399.68,399.69,399.70,399.71,399.72,399.73,399.74,399.75,399.76,399.77,399.78,399.79,399.80,399.81,399.82,399.83,399.84,399.85,399.86,399.87,399.88,399.89,399.90,399.91,399.92,399.93,399.94,399.95,399.96,399.97,399.98,399.99,399.100,399.101,399.102,399.103,399.104,399.105,399.106,399.107,399.108,399.109,399.110,399.111,399.112,399.113,399.114,399.115,399.116,399.117,399.118,399.119,399.120,399.121,399.122,399.123,399.124,399.125,399.126,399.127,399.128,399.129,399.130,399.131,399.132,399.133,399.134,399.135,399.136,399.137,399.138,399.139,399.140,399.141,399.142,399.143,399.144,399.145,399.146,399.147,399.148,399.149,399.150,399.151,399.152,399.153,399.154,399.155,399.156,399.157,399.158,399.159,399.160,399.161,399.162,399.163,399.164,399.165,399.166,399.167,399.168,399.169,399.170,399.171,399.172,399.173,399.174,399.175,399.176,399.177,399.178,399.179,399.180,399.181,399.182,399.183,399.184,399.185,399.186,399.187,399.188,399.189,399.190,399.191,399.192,399.193,399.194,399.195,399.196,399.197,399.198,399.199,399.199.1,399.199.2,399.199.3,399.199.4,399.199.5,399.199.6,399.199.7,399.199.8,399.199.9,399.199.10,399.199.11,399.199.12,399.199.13,399.199.14,399.199.15,399.199.16,399.199.17,399.199.18,399.199.19,399.199.20,399.199.21,399.199.22,399.199.23,399.199.24,399.199.25,399.199.26,399.199.27,399.199.28,399.199.29,399.199.30,399.199.31,399.199.32,399.199.33,399.199.34,399.199.35,399.199.36,399.199.37,399.199.38,399.199.39,399.199.40,399.199.41,399.199.42,399.199.43,399.199.44,399.199.45,399.199.46,399.199.47,399.199.48,399.199.49,399.199.50,399.199.51,399.199.52,399.199.53,399.199.54,399.199.55,399.199.56,399.199.57,399.199.58,399.199.59,399.199.60,399.199.61,399.199.62,399.199.63,399.199.64,399.199.65,399.199.66,399.199.67,399.199.68,399.199.69,399.199.70,399.199.71,399.199.72,399.199.73,399.199.74,399.199.75,399.199.76,399.199.77,399.199.78,399.199.79,399.199.80,399.199.81,399.199.82,399.199.83,399.199.84,399.199.85,399.199.86,399.199.87,399.199.88,399.199.89,399.199.90,399.199.91,399.199.92,399.199.93,399.199.94,399.199.95,399.199.96,399.199.97,399.199.98,399.199.99,399.199.100,399.199.101,399.199.102,399.199.103,399.199.104,399.199.105,399.199.106,399.199.107,399.199.108,399.199.109,399.199.110,399.199.111,399.199.112,399.199.113,399.199.114,399.199.115,399.199.116,399.199.117,399.199.118,399.199.119,399.199.120,399.199.121,399.199.122,399.199.123,399.199.124,399.199.125,399.199.126,399.199.127,399.199.128,399.199.129,399.199.130,399.199.131,399.199.132,399.199.133,399.199.134,399.199.135,399.199.136,399.199.137,399.199.138,399.199.139,399.199.140,399.199.141,399.199.142,399.199.143,399.199.144,399.199.145,399.199.146,399.199.147,399.199.148,399.199.149,399.199.150,399.199.151,399.199.152,399.199.153,399.199.154,399.199.155,399.199.156,399.199.157,399.199.158,399.199.159,399.199.160,399.199.161,399.199.162,399.199.163,399.199.164,399.199.165,399.199.166,399.199.167,399.199.168,399.199.169,399.199.170,399.199.171,399.199.172,399.199.173,399.199.174,399.199.175,399.199.176,399.199.177,399.199.178,399.199.179,399.199.180,399.199.181,399.199.182,399.199.183,399.199.184,399.199.185,399.199.186,399.199.187,399.199.188,399.199.189,399.199.190,399.199.191,399.199.192,399.199.193,399.199.194,399.199.195,399.199.196,399.199.197,399.199.198,399.199.199,399.199.200,399.199.201,399.199.202,399.199.203,399.199.204,399.199.205,399.199.206,399.199.207,399.199.208,399.199.209,399.199.210,399.199.211,399.199.212,399.199.213,399.199.214,399.199.215,399.199.216,399.199.217,399.199.218,399.199.219,399.199.220,399.199.221,399.199.222,399.199.223,399.199.224,399.199.225,399.199.226,399.199.227,399.199.228,399.199.229,399.199.230,399.199.231,399.199.232,399.199.233,399.199.234,399.199.235,399.199.236,399.199.237,399.199.238,399.199.239,399.199.240,399.199.241,399.199.242,399.199.243,399.199.244,399.199.245,399.199.246,399.199.247,399.199.248,399.199.249,399.199.250,399.199.251,399.199.252,399.199.253,399.199.254,399.199.255,399.199.256,399.199.257,399.199.258,399.199.259,399.199.260,399.199.261,399.199.262,399.199.263,399.199.264,399.199.265,399.199.266,399.199.267,399.199.268,399.199.269,399.199.270,399.199.271,399.199.272,399.199.273,399.199.274,399.199.275,399.199.276,399.199.277,399.199.278,399.199.279,399.199.280,399.199.281,399.199.282,399.199.283,399.199.284,399.199.285,399.199.286,399.199.287,399.199.288,399.199.289,399.199.290,399.199.291,399.199.292,399.199.293,399.199.294,399.199.295,399.199.296,399.199.297,399.199.298,399.199.299,399.199.299.1,399.199.299.2,399.199.299.3,399.199.299.4,399.199.299.5,399.199.299.6,399.199.299.7,399.199.299.8,399.199.299.9,399.199.299.10,399.199.299.11,399.199.299.12,399.199.299.13,399.199.299.14,399.199.299.15,399.199.299.16,399.199.299.17,399.199.299.18,399.199.299.19,399.199.299.20,399.199.299.21,399.199.299.22,399.199.299.23,399.199.299.24,399.199.299.25,399.199.299.26,399.199.299.27,399.199.299.28,399.199.299.29,399.199.299.30,399.199.299.31,399.199.299.32,399.199.299.33,399.199.299.34,399.199.299.35,399.199.299.36,399.199.299.37,399.199.299.38,399.199.299.39,399.199.299.40,399.199.299.41,399.199.299.42,399.199.299.43,399.19

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES – NOT AUDITED – FOR DISCUSSION PURPOSES ONLY

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Total Plant In Service	\$56,927
Total CIAC	\$1,512
Total Reserves	<u>\$41,744</u>
	\$13,671

Additions to CAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CAC Amortization Reserve"

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© ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATE - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2013	2013		2013	2013	(percent)	(percent)	12 months	2013	2013		2013	2013	2013	
INTANGIBLE PLANT																
Organization	301	\$3,128				\$3,128			\$0	\$3,128			\$3,128		\$0	301
Franchises & Consents	302	\$363				\$363			\$0	\$363			\$363		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Walls and Springs	314 (307)	\$1,147	\$142 a		\$17	\$1,277	2.0		\$24	\$973			\$0		\$292	314 (307)
Supply Mats	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$3,484	\$153 b		\$26	\$4,010	2.5		\$99	\$963			\$1,836		\$2,974	321
Electric Pumping Equipment	325 (311)	\$10,651				\$10,651	5.0		\$533	\$9,607			\$10,500		\$151	325 (311)
Other Pumping Equipment	328	\$2,019				\$2,019	4.0		\$81	\$2,012			\$2,093		\$-574	328
WATER TREATMENT PLANT																
Water Treatment Equipment	329 (320)	\$170				\$170	2.0		\$5	\$132			\$137		\$3,112 (320)	
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (340)	\$2,482				\$2,482	2.5		\$72	\$1,941			\$2,013		\$860	342 (340)
Transmission & Distribution Mains	343 (351)	\$14,770	\$607 a		\$60	\$15,141	2.0		\$301	\$7,183			\$7,429		\$7,212	343 (351)
Services	345 (333)	\$282				\$282			\$27	\$461			\$63		\$602	345 (333)
Meters	346 (334)	\$10,023	\$608 a		\$370	\$10,311	10.0		\$1,08	\$10,173			\$10,821		\$490	346 (334)
Master Installations	347 (334)	\$2,798				\$2,798	2.5		\$70	\$1,575			\$1,645		\$1,151	347 (334)
Hydrants	348 (334)	\$1,493				\$1,493	2.0		\$30	\$1,254			\$284		\$1,209	348 (334)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	350 (374)	\$179				\$179			\$0	\$0			\$0		\$179	350 (374)
Structures & Improvements	350	\$0				\$0			\$0	\$0			\$0		\$0	350
Office Furniture & Equipment	351	\$0	\$413 a		\$0	\$413		5.00	\$48	\$0			\$10		\$492	351
Office Computer Equipment	351.1	\$219				\$219		1.0	\$1	\$389			\$392		\$-101	351.1
Transportation Equipment	352	\$577				\$577	7.0		\$33	\$682			\$673		\$-116	352
Tools, Shop & Garage Equipment	353	\$466				\$466	5.0		\$23	\$307			\$340		\$138	353
Power Operated Equipment	356	\$0				\$0			\$0	\$0			\$0		\$0	356
Communication Equipment	357	\$8				\$8	0.7		\$1	\$0			\$0		\$1,137	357
Miscellaneous Equipment	358	\$0				\$0			\$0	\$0			\$0		\$0	358
Other Tangible Plant	359	\$0				\$0			\$0	\$0			\$0		\$0	359
Total		\$56,927	\$2,029		\$469	\$58,490			\$2,347	\$41,764			\$43,620		\$14,860	

## **Note**

a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties

Total Plant In Service	558,480
Total CAC	\$1,508
Total Reserves	\$48,020

Additions to CIAC recorded and summed in "Start or Add or Removal"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

### **Contributions in Aid of Construction (CIAC)**

Account Description	Account No.	In Service Balance Begin	Additions	Note	In Service Retirements	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2014	2014		2014	2014	(percent)	(percent)	20 months	2014	2014		2014		2014
<b>INTANGIBLE PLANT</b>															
Organization	301	\$3,128				\$3,128			50	\$3,138			\$0,138		\$0,138
Franchises & Consents	302	3463				3463			50	3463			50,63		50,63
Miscellaneous Intangible Plant	303	5086				5086			50	5086			50,86		50,86
<b>SOURCE OF SUPPLY PLANT</b>															
Land & Land Rights	310	50				50			50	50			50		50,110
Structures & Improvements	311 [304]	50				50			50	50			50		50,111 [304]
Walls and Springs	314 [307]	51,272				51,272	2.0		525	5080			51,005		51,005
Supply Mtns	316 [309]	50				50			50	50			50		50,116 [309]
<b>PUMPING PLANT</b>															
Structures & Improvements	321	\$4,010	\$100a		\$20	\$4,031	2.5		5101	\$1,036			\$1,118		\$7,974,321
Electric Pumping Equipment	325 [311]	\$10,651				\$10,651	5.0		5103	\$10,200			211,033		211,033
Other Pumping Equipment	326	\$2,012				\$2,019	4.0		581	\$2,003			52,074		52,074
<b>WATER TREATMENT PLANT</b>															
Water Treatment Equipment	332 [320]	\$170				\$170	2.0		55	\$137			\$142		\$28,332 [320]
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>															
Distribution Revenues, & Standpipes	342 [320]	\$2,882				\$2,882	2.5		572	\$2,013			\$2,095		\$792,342 [320]
Transmission & Distribution, Mains	343 [331]	\$12,341	\$3,200a		\$37	\$18,599	2.0		5300	\$7,429			\$7,731		\$10,669,363 [331]
Services	345 [333]	5866				5866	2.5		522	\$83			\$105		\$280,346 [333]
Meters	346 [334]	\$10,231	\$1,200a		5352	\$11,278	10.0		51,960	\$10,821			511,549		511,549
Meter Installations	347 [334]	52,798				52,798	2.5		570	\$1,645			\$1,715		\$1,715
Hydrants	348 [335]	\$1,429				\$1,403	2.0		530	\$284			\$314		\$1,379,348 [335]
Other Transmission & Distribution Plant	349 [320]	50				50			50	50			50		50,349 [320]
<b>GENERAL PLANT</b>															
Land & Land Rights	389 [374]	5179				5179			50	50			50		\$179,289 [374]
Structures & Improvements	390	50				50			50	50			50		50,390
Office Furniture & Equipment	391	5459				5459			522	\$10			\$311		\$38,391
Office Computer Equipment	391.1	534.9				534.9			53	5392			\$395		\$395
Transportation Equipment	392	5757	a			5757	1.0		576	5871			576		576,391.1
Tools, Shop & Garage Equipment	394	5468	\$24a		50	5492	5.0		524	5330			5142		5142,392
Power Operated Equipment	396	50				50			50	50			50		50,396
Communication Equipment	397	58				58	0.7		53	57			58		50,397
Miscellaneous Equipment	398	50				50			50	50			50		50,398
Other Tangible Plant	399	50				50			50	50			50		50,399
Total		204,400	56,719			211,168	362,013		57,433	543,020	50		544,887		517,146

**Notes**  
a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties.

Total Plant In Service	\$62,01
Total CIAC	\$1,50
Total Reserves	\$44,88
	\$15,60

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

Amortized CIAC \$82  
Net Rate Base \$16,40

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.		
		2015																
INTANGIBLE PLANT																		
Organization	301	\$2,128				\$2,128				\$0	\$0,138			\$2,138		\$0	301	
Franchise & Consents	302	\$363				\$363				\$0	\$0,03			\$363		\$0	302	
Miscellaneous Intangible Plant	303	\$0				\$0				\$0	\$0,00			\$0		\$0	303	
SOURCE OF SUPPLY PLANT																		
Land & Land Rights	310	50				50				\$0	\$0			\$0		\$0	310	
Structures & Improvements	311 (304)	50				50				\$0	\$0			\$0		\$0	311 (304)	
Wells and Springs	314 (307)	\$1,272	\$N,940a		\$1,009	\$9,143	2.0	\$1,046	\$1,005		\$40		\$9,103	\$114 (307)				
Supply Mains	316 (309)	50				50				\$0	\$0			\$0		\$0	316 (309)	
PUMPING PLANT																		
Structures & Improvements	321	\$4,001	\$15,322a		\$3,209	\$16,704	2.5	\$254	\$1,118		\$-1,837		\$18,041	\$221				
Electric Pumping Equipment	325 (311)	\$19,051	\$100a		\$417	\$10,704	5.0	\$3,046	\$11,033		\$11,520		\$-5,617	\$222 (311)				
Other Pumping Equipment	328	\$0				\$0				\$0	\$2,074			\$2,074		\$0	328	
WATER TREATMENT PLANT																		
Water Treatment Equipment	332 (320)	\$170				\$170	2.0	\$5	\$142			\$147		\$223	\$322 (320)			
TRANSMISSION & DISTRIBUTION PLANT																		
Distribution Reservoirs & Standpipes	342 (310)	\$2,143				\$2,143				\$2,143	\$2,000			\$2,157		\$2,157		
Transmission & Distribution Mains	343 (331)	\$18,599	\$6,056a		\$592	\$24,563	2.0	\$1,672	\$7,731		\$7,731		\$16,929	\$243 (331)				
Services	345 (333)	\$866	\$294a		\$63	\$1,117	2.5	\$1,235	\$1,005		\$68		\$16,050	\$465 (333)				
Meters	346 (326)	\$11,278	\$4,148		\$6	\$11,278	10.0	\$1,238	\$11,149		\$12,677		\$-2,100	\$466 (326)				
Meter Installations	347 (324)	\$2,701				\$2,701	2.5	\$10	\$2,715		\$2,715		\$1,031	\$471 (324)				
Hydrants	348 (329)	\$2,411				\$1,493	2.0	\$40	\$2,534		\$2,534		\$2,149	\$481 (329)				
Other Transmission & Distribution Plant	349 (339)	50				50			\$0	\$0			\$0		\$0	349 (339)		
GENERAL PLANT																		
Land & Land Right	359 (374)	\$179				\$179				\$0	\$0			\$179	\$180 (374)			
Structures & Improvements	350	50				50				\$0	\$0			\$0	\$0	\$0	350	
Office Furniture & Equipment	351	\$419				\$419		5.00	\$233	\$114		\$147		\$347	\$351			
Office Computer Equipment	351.1	\$319				\$319	1.0	\$3	\$395		\$395		\$-779	\$311.1				
Transportation Equipment	352	50				50	7.0	\$0	\$142		\$142		\$142	\$352				
Tools, Shop & Garage Equipment	354	\$497	\$100a		\$66	\$551	5.0	\$26	\$304		\$314		\$217	\$354				
Power Operated Equipment	356	50				50				\$0	\$0			\$0		\$0	356	
Communication Equipment	357	58	\$258a		\$81	\$258	6.7	\$9	\$81		\$81		\$248	\$357				
Miscellaneous Equipment	358	50				50				\$0	\$0			\$0		\$0	358	
Other Tangible Plant	359	\$0				\$0				\$0	\$0			\$0		\$0	359	
Total		\$62,933	\$21,924		\$59,332	\$76,625				\$2,794	\$44,887			\$42,349		\$46,276		

a. Additions and retirements based on Liberty response to DRs OD44 and OD45, allocated to XMB properties

b. Previous depreciation schedule had no rate for Acct. No. 399.

MACW assigned 20-year service life for this account in WR-2016-0301.

Total Plant in Service	\$88,625
Total CAC	\$1,455
Total Reserves	<u>\$42,349</u>
	<u>\$44,820</u>

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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• ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY •

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.		
		2016	2016		2016	(percent)	(percent)	12 months	2016	2016		2016		2016		2016		
<b>INTANGIBLE PLANT</b>																		
Organization	301	\$3,128				\$3,128		5.0	\$3,128				\$3,128			\$0	301	
Franchises & Consents	302	\$363				\$363		5.0	\$363				\$363			\$0	302	
Miscellaneous Intangible Plant	303	\$1,057				\$1,057		5.0	\$707				\$707			\$349	303	
<b>SOURCE OF SUPPLY PLANT</b>																		
Land & Land Rights	310	50				50		5.0	50				50			50	310	
Structures & Improvements	311 (306)	50				50		5.0	50				50			50	311 (306)	
Wells and Springs	314 (107)	\$9,143	\$707 <sup>a</sup>		\$103	\$9,837	2.0	\$390	\$40				\$177			\$9,710	314 (107)	
Supply Mains	316 (305)	50				50		5.0	50				50			50	316 (305)	
<b>PUMPING PLANT</b>																		
Structures & Improvements	321	\$16,204	\$1,311 <sup>a</sup>		\$272	\$17,243	2.5	\$418	\$1,837				\$1,091			\$18,134	321	
Electric Pumping Equipment	325 (311)	\$10,704	\$10,010 <sup>a</sup>		\$484	\$11,310	5.0	\$550	\$11,320				\$2,586			\$2,776	325 (311)	
Other Pumping Equipment	328	\$3,020				\$2,019	4.0	\$83	\$2,755				\$836			\$817	328	
<b>WATER TREATMENT PLANT</b>																		
Water Treatment Equipment	332 (320)	\$170				\$170	2.9	\$5	\$147				\$152			\$16,332	(320)	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																		
Distribution Reservoirs & Standpipes	342 (330)	\$9,882				\$9,882	2.5	\$72	\$2,152				\$2,229			\$6,653	342 (330)	
Transmission & Distribution Mains	343 (331)	\$24,623	\$1,413 <sup>a</sup>		\$133	\$25,040	2.0	\$504	\$27,073				\$2,941			\$27,997	343 (331)	
Services	346 (333)	\$1,117				\$1,117	2.5	\$28	\$68				\$67			\$1,202	345 (333)	
Meters	346 (334)	\$11,278	\$298 <sup>a</sup>		\$183	\$11,309	10.0	\$1,134	\$12,677				\$1,677			\$1,855	346 (334)	
Meter Installations	347 (334)	\$2,798				\$2,798	2.5	\$70	\$1,785				\$443			\$443	347 (334)	
Hydrants	348 (335)	\$1,453				\$1,453	2.0	\$30	\$344				\$374			\$1,199	348 (335)	
Other Transmission & Distribution Plant	349 (339)	50				50		50	50				50			50	349 (339)	
<b>GENERAL PLANT</b>																		
Land & Land Rights	389 (374)	\$179	\$91 <sup>a</sup>		50	\$270		5.0	50				50			\$270	389 (374)	
Structures & Improvements	390	50				50		5.0	50				50			50	390	
Office Furniture & Equipment	391	\$419				\$419		5.00	\$21	\$59			\$73			\$246	391	
Office Computer Equipment	391.1	\$319				\$319	1.0	\$3	\$388				\$401			\$482	391.1	
Transportation Equipment	392	50				50	7.0	\$0	\$1,142				\$142			\$142	392	
Tools, Shop & Garage Equipment	394	\$531				\$531	5.0	\$27	\$531				\$241			\$190	394	
Power Operated Equipment	395	50				50		50	50				50			50	395	
Communication Equipment	397	\$258				\$258	6.7	\$17	\$59				\$26			\$231	397	
Miscellaneous Equipment	398	50				50		50	50				50			50	398	
Other Tangible Plant	399	50				50		5.00	50				50			50	399	
Total		\$88,625	\$4,998			\$1,176	\$92,447		\$2,150	\$42,349				\$44,321			\$48,123	

a. Additions and retirements based on Liberty response to QRs 0044 and 0045, allocated to KMC properties

**b. Previous depreciation schedule had no rate for Acct. No. 399.**

MACW assigned 20-year service life for this account in WR-2016-0301

Total Plant In Service	\$92,447
Total CIAC	\$1,445
Total Reserves	<u>\$44,323</u>
	\$46,678

Additions to CIAC recorded and summed in "Start or Add or Removal"  
Retirements recorded and summed as negative entries in both "Start or Add or Removal"  
and "Year End CIAC Amortization Reserve"

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© ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2017	thru 11/30/2017		thru 11/30/2017	thru 11/30/2017	(percent)	(percent)	11 months	thru 11/30/2017	thru 11/30/2017		thru 11/30/2017		thru 11/30/2017	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$3,128				\$3,128		50	\$3,138				\$3,128		(50)	301
Franchises & Contracts	302	6363				5363		50	5363				5363		50	302
Miscellaneous Intangible Plant	303	\$1,067				\$1,057		50	5707				5707		5349	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	50				50		50	50				50		50	310
Structures & Improvements	311 (304)	50				50		50	50				50		50	311 (304)
Wells and Springs	314 (307)	\$9,817				29,817	2.0	5180	5177				5307		\$9,530	314 (307)
Supply Mains	316 (309)	50				50		50	50				50		50	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$17,743	53,877*			521,123	2.5	5440	(\$1,091)				527,111		527,111	321
Electric Pumping Equipment	325 (311)	\$11,310				211,310	5.0	5518	\$11,546				212,104		212,104	325 (311)
Other Pumping Equipment	326	\$2,019				22,019	4.0	574	\$2,436				22,910		22,910	326 (301)
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$170				5120	2.5	52	5152				5157		5133	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Retainars & Standpipes	342 (330)	\$9,482				52,882	2.5	566	\$2,229				52,295		52,295	342 (330)
Transmission & Distribution Mains	343 (331)	\$9,056*				5447	5.0	5555	\$2,741				54,340		54,340	343 (331)
Services	345 (333)	\$3,317	5120*			220	51,247	527	596				51,101		51,144	345 (333)
Meters	346 (334)	\$11,293	5449*			5350	511,496	10.0	51,693	\$11,027			514,393		52,025	346 (334)
Water Installations	347 (334)	\$9,798				52,798	2.5	564	\$1,855				51,919		5879	347 (334)
Hydrants	348 (335)	\$1,493				51,493	2.0	527	5374				5401		\$1,092	348 (335)
Other Transmission & Distribution Plant	349 (329)	50				50		50	50				50		50	349 (329)
<b>GENERAL PLANT</b>																
Land & Land Rights	369 (374)	\$270				5270		50	50				50		5270	369 (374)
Structures & Improvements	390	50				50		50	50				50		50	390
Office Furniture & Equipment	391		5410*			5410*		5,00	219	573	E	593		5427	391	
Office Computer Equipment	392-1		5319			52,319	1.0	59	5401				54,046		54,046	392-1
Transportation Equipment	393	50				50	7.0	50	5149	E			50		50	393 (302)
Towing, Shop & Garage Equipment	394	5331				5131	5.0	5264	5241				5166		5166	394
Power Operated Equipment	395	50				50		50	50				50		50	395
Communication Equipment	397	5264				5264	0.7	216	5262	E			5215		5215	397
Communication Equipment	398	50				50		50	50				50		50	398
Miscellaneous Equipment	399	50				50		5,00	50	50	b,c	50		50	399	
GRANTED CONTRACTS (as of June 30, 2017)		Aug 30, 2017														
Land & Land Rights	374,11	\$162				5162	0.0	50	50				5162		5162	374,11
Office Furniture & Equipment	375,03	2,435				54,247	0.0	208	56,811				53,524		53,524	375,03
Office Computer Equipment	380,11	50				50		50	50	500			500		500	380,11
Transportation Equipment	382,11	5484				54,684	10.75	539	586	E			5485		5485	382,11
Towing, Shop & Garage Equipment	384	500				500	4.00	50	50	50			50		50	384 (306)
Miscellaneous Equipment	388	\$102				5102	0.00	52	530	E			532		532	388
Other Tangible Plant	390	\$101				5101	4.75	56	506	E			500		500	390
Other Tangible Plant, Servers	399,1	500				500	5,000	512	514	E			515		515	399,1
Other Tangible Plant, Network HW	399,2	5135				5135	14.25	553	5154	E			5177		5177	399,2
Other Tangible Plant, PC/M/W	399,3	5135				5135	14.25	553	5154	E			5188		5188	399,3
Other Tangible Plant, PCs/W	399,4	\$1,058				51,058	15.00	5167	5148	E			5165		5165	399,4
Other Tangible Plant, PCs/W, Software	399,5	\$1,189				51,189	16.00	5085	55,094	E			55,079		55,079	399,5
Total Assets		\$11,919				\$11,919							\$14,885		\$14,885	

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- a. Additions and retirements based on Liberty response to DRA 0044 and 0045, allocated to KMB properties
  - b. Previous depreciation schedule had no rate for Acc. No. 399.
  - c. MACW assigned 20-year service life for this account in WIR-2016-0301
  - d. Depreciation Reserve balance adjusted as shown in Depreciation Reserve Adjustments below.
  - e. Based on Liberty WP 7-2.
  - f. Based on Liberty WP 7-1.

Total Plant in Service

Total CIAC \$1,433  
Total Reserves \$55,531

\$67,447

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

#### **Deterrent Reasons adjustment**

Account Description	Account No.	Adjustment	Purpose
Transportation Equipment	392	(5147.00)	Eliminate reserve balance for account with no plant in service.
Transportation & Equipment	391	5147.00	Reduce negative reserve balance.
Communication Equipment	397	(5147.00)	Reduce negative reserve balance.
Structures and Improvements	391	5147.00	Reduce negative reserve balance.

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	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods
Allocation Factor (Percent)	22.48	10.80	8.93	7.05	28.115	13.79	8.835

2013

Account Description	Account No.	Additions							Retirements								
		Total Additions	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods
<b>SOURCE OF SUPPLY PLANT</b>																	
Wells and Springs	314	\$1,612.00	\$362.38	\$174.10	\$143.95	\$113.65	\$453.21	\$222.29	\$142.42	\$192.00	\$43.16	\$20.74	\$17.15	\$13.54	\$53.98	\$26.48	\$16.95
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$1,733.00	\$389.58	\$187.16	\$154.76	\$122.18	\$487.23	\$238.98	\$153.11	\$298.00	\$66.99	\$32.18	\$26.61	\$21.01	\$83.78	\$41.09	\$26.34
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Transmission & Distribution Mains	343	\$7,093.00	\$1,594.51	\$766.04	\$633.40	\$500.06	\$1,994.20	\$978.12	\$626.67	\$627.00	\$140.95	\$67.72	\$55.99	\$44.20	\$176.28	\$85.46	\$55.40
Meters	346	\$7,698.00	\$1,730.51	\$831.38	\$687.43	\$542.71	\$2,164.29	\$1,061.55	\$680.13	\$4,188.00	\$941.46	\$452.30	\$373.99	\$295.25	\$1,177.46	\$577.53	\$370.01
<b>GENERAL PLANT</b>																	
Office Furniture & Equipment	391	\$6,745.00	\$1,066.68	\$512.46	\$423.73	\$934.52	\$1,334.06	\$654.34	\$419.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2014

Account Description	Account No.	Additions							Retirements								
		Total Additions	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$1,136.00	\$255.37	\$122.69	\$101.44	\$80.09	\$319.39	\$156.65	\$100.37	\$221.00	\$49.68	\$23.87	\$19.74	\$15.58	\$62.13	\$30.48	\$19.52
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Transmission & Distribution Mains	343	\$37,300.00	\$8,385.04	\$4,028.40	\$3,330.89	\$2,629.65	\$10,485.90	\$5,143.67	\$3,295.45	\$421.00	\$94.64	\$45.47	\$37.60	\$29.68	\$118.36	\$58.06	\$37.19
Meters	346	\$14,709.00	\$3,306.58	\$1,588.57	\$1,313.51	\$1,036.98	\$4,135.44	\$2,028.37	\$1,299.55	\$3,987.00	\$896.28	\$430.60	\$356.04	\$281.08	\$1,120.95	\$549.81	\$352.24
<b>GENERAL PLANT</b>																	
Transportation Equipment	392	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,568.00	\$1,926.09	\$925.34	\$765.12	\$604.04	\$2,108.89	\$1,181.53	\$756.99
Tools, Shop & Garage Equipment	394	\$269.00	\$60.47	\$29.05	\$24.02	\$18.96	\$75.63	\$37.10	\$23.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

The retirements in Account No. 392 would create negative plant at Crestview Acres, Hillshine Manor, Lakewood Hills and Warren Woods. Instead of following the distribution shown above, for this year and account the distribution to the right is used.

Percent	22.48	10.80	8.93	7.05	28.11	13.79	8.84
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\$8,568.00

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2015

Account Description	Account No.	Additions							Retirements								
		Total Additions	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshire Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshire Manor	Lakewood Hills	Scottsdale	Warren Woods
<b>SOURCE OF SUPPLY PLANT</b>																	
Wells and Springs	314	\$101,186.00	\$22,746.61	\$10,928.09	\$9,035.91	\$7,133.61	\$28,448.44	\$13,953.55	\$8,939.79	\$12,103.00	\$2,720.75	\$1,307.12	\$1,080.80	\$853.26	\$3,402.76	\$1,669.00	\$1,069.31
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$173,421.00	\$38,985.04	\$18,729.47	\$15,486.50	\$12,226.18	\$48,757.31	\$23,914.76	\$15,321.74	\$36,317.00	\$8,164.06	\$3,922.24	\$3,243.11	\$2,560.35	\$10,210.52	\$5,008.11	\$3,208.61
Electric Pumping Equipment	325	\$1,127.00	\$253.35	\$121.72	\$100.64	\$79.45	\$316.86	\$155.41	\$99.57	\$534.00	\$120.04	\$57.67	\$47.69	\$37.65	\$150.13	\$73.64	\$47.18
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Transmission & Distribution Mains	343	\$74,200.00	\$16,680.16	\$8,013.60	\$6,626.06	\$5,231.10	\$20,861.33	\$10,232.18	\$6,555.57	\$6,696.00	\$1,505.26	\$723.17	\$597.95	\$472.07	\$1,862.58	\$923.38	\$591.59
Services	345	\$3,329.00	\$748.36	\$359.53	\$297.28	\$234.69	\$935.95	\$459.07	\$294.12	\$710.00	\$159.61	\$76.68	\$63.40	\$50.06	\$199.62	\$97.91	\$62.72
Meters	346	\$8.00	\$1.80	\$0.86	\$0.71	\$0.56	\$2.75	\$1.10	\$0.72	\$4.00	\$0.90	\$0.43	\$0.36	\$0.28	\$1.12	\$0.55	\$0.36
<b>GENERAL PLANT</b>																	
Tools, Shop & Garage Equipment	394	\$1,190.00	\$267.51	\$128.52	\$106.27	\$83.90	\$334.57	\$164.10	\$105.13	\$744.00	\$167.25	\$80.35	\$66.44	\$52.45	\$209.18	\$102.60	\$65.73
Communication Equipment	397	\$2,016.00	\$655.52	\$314.93	\$260.40	\$205.58	\$819.83	\$402.12	\$257.62	\$85.00	\$19.11	\$9.18	\$7.59	\$5.99	\$23.90	\$11.72	\$7.51
Miscellaneous/Intangible Plant	303	\$3,953.00	\$888.63	\$426.92	\$953.00	\$278.69	\$1,111.39	\$545.12	\$349.25	\$3,153.00	\$708.79	\$340.52	\$281.56	\$222.29	\$886.47	\$434.80	\$278.57

2016

Account Description	Account No.	Additions							Retirements								
		Total Additions	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshire Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshire Manor	Lakewood Hills	Scottsdale	Warren Woods
<b>SOURCE OF SUPPLY PLANT</b>																	
Wells and Springs	314	\$9,023.00	\$2,028.37	\$974.48	\$805.75	\$636.12	\$2,536.82	\$1,244.27	\$797.19	\$1,168.00	\$262.57	\$126.14	\$104.30	\$82.34	\$328.38	\$161.07	\$103.20
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$14,834.00	\$3,334.68	\$1,602.07	\$1,324.68	\$1,045.80	\$4,170.58	\$2,045.61	\$1,310.58	\$3,077.00	\$691.71	\$332.32	\$274.78	\$216.93	\$865.10	\$424.32	\$271.84
Electric Pumping Equipment	325	\$12,342.00	\$2,774.48	\$1,332.94	\$1,102.14	\$870.11	\$3,469.95	\$1,701.96	\$1,090.42	\$5,483.00	\$1,232.58	\$592.16	\$489.63	\$386.55	\$1,541.55	\$756.11	\$484.42
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Transmission & Distribution Mains	343	\$15,265.00	\$3,588.93	\$1,724.22	\$1,425.67	\$1,125.53	\$4,488.56	\$2,201.57	\$1,410.52	\$1,511.00	\$339.67	\$163.19	\$134.93	\$106.53	\$424.82	\$208.37	\$133.49
Meters	346	\$3,370.00	\$757.58	\$363.96	\$300.94	\$237.59	\$947.48	\$464.72	\$297.73	\$2,074.00	\$466.24	\$223.99	\$185.21	\$146.22	\$583.11	\$286.00	\$183.23
<b>GENERAL PLANT</b>																	
Land & Land Rights	389	\$1,035.00	\$232.67	\$111.78	\$92.43	\$72.97	\$290.99	\$142.73	\$91.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

2017

Account Description	Account No.	Additions							Retirements								
		Total Additions*	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshire Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshire Manor	Lakewood Hills	Scottsdale	Warren Woods
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$43,886.00	\$9,865.57	\$4,739.69	\$3,919.02	\$3,093.96	\$12,338.55	\$6,051.88	\$3,877.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Transmission & Distribution Mains	343	\$102,507.00	\$23,043.57	\$11,070.76	\$9,153.88	\$7,226.74	\$28,819.84	\$14,135.72	\$9,056.49	\$1,668.00	\$374.97	\$180.14	\$148.95	\$117.59	\$468.96	\$230.02	\$147.37
Services	345	\$1,695.00	\$381.04	\$183.06	\$151.36	\$119.50	\$476.55	\$233.74	\$149.75	\$222.00	\$49.91	\$23.98	\$19.82	\$15.65	\$62.42	\$30.61	\$19.61
Meters	346	\$5,192.00	\$1,167.16	\$560.74	\$463.65	\$366.04	\$1,459.73	\$715.98	\$458.70	\$4,023.00	\$904.37	\$434.48	\$359.25	\$283.62	\$1,131.07	\$554.77	\$355.44

Shared Services

Account Description	Account No.	Plant Balance							Depreciation Reserve								
		Total Plant	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshire Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Reserve	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshire Manor	Lakewood Hills	Scottsdale	Warren Woods
<b>GENERAL PLANT</b>																	
Land & Land Rights	374.1	\$1,160.00	\$260.77	\$125.28	\$103.59	\$82.78	\$326.13	\$159.96	\$102.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Structures & Improvements	390.1	\$48,020.00	\$10,794.90	\$5,186.16	\$4,288.19	\$3,385.41	\$13,500.82	\$6,621.96	\$4,242.56	\$9,405.00	\$2,114.24	\$1,015.74	\$839.87	\$663.05	\$2,644.22	\$1,296.95	\$830.93
Office Furniture & Equipment	391	\$6,005.00	\$1,349.92	\$648.54	\$536.25	\$423.35	\$1,688.31	\$828.09	\$530.54	\$1,136.00	\$255.37	\$122.69	\$101.44	\$80.09	\$319.39	\$156.65	\$109.37
Transportation Equipment	392.1	\$5,066.00	\$1,138.84	\$547.13	\$452.39	\$357.15	\$1,424.31	\$698.60	\$447.58	\$1,063.00	\$238.96	\$114.80	\$94.93	\$74.94	\$298.86	\$146.59	\$93.92
Tools, Shop & Garage Equipment	394	\$751.00	\$168.82	\$81.14	\$67.06	\$52.95	\$211.14	\$103.56	\$66.36	\$73.00	\$16.42	\$7.88	\$6.52	\$5.15	\$20.52	\$10.07	\$6.45
Miscellaneous Equipment	398	\$1,251.00	\$258.74	\$124.91	\$102.78	\$81.45	\$323.60	\$158.72	\$101.70	\$836.00	\$75.53	\$36.29	\$30.00	\$23.69	\$94.47	\$46.33	\$29.69
Other Tangible Plant	399.0	\$1,823.00	\$409.81	\$196.88	\$162.79	\$128.52	\$612.54	\$251.39	\$161.07	\$1,085.00	\$243.91	\$117.18	\$96.89	\$76.49	\$305.05	\$149.62	\$95.86
Other Tangible Plant+ Servers	399.1	\$222.00	\$49.91	\$23.98	\$18.82	\$15.65	\$62.42	\$30.61	\$19.61	\$162.00	\$80.42	\$17.50	\$14.47	\$13.42	\$45.83	\$12.34	\$16.80
Other Tangible Plant+ Network H/W	399.3	\$2,548.00	\$572.79	\$275.18	\$227.54	\$179.63	\$710.37	\$351.37	\$225.12	\$1,854.00	\$116.78	\$200.23	\$105.56	\$130.72	\$521.25	\$155.67	\$163.80
Other Tangible Plant+ PC H/W	399.4	\$21,033.00	\$4,728.22	\$2,771.56	\$1,878.25	\$1,482.83	\$5,913.43	\$2,906.45	\$1,858.26	\$25,298.00	\$8430.00	\$1,847.86	\$1,362.54	\$1,075.69	\$4,289.79	\$2,104.08	\$1,348.04
Other Tangible Plant+ PCs/W	399.5	\$126,640.00	\$28,488.67	\$13,677.12	\$11,308.95	\$8,928.12	\$55,504.84	\$17,469.66	\$11,188.64	\$57,656.00	\$12,961.07	\$6,246.85	\$5,148.68	\$4,054.75	\$16,209.98	\$7,950.76	\$5,093.91

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Account Description	Account No.	In Service Balance Begin Jun to Dec 2011	Cedar Hill	CrestView Acres	High Ridge Manor	Hillshire Manor	Lakewood Hts	Scottsdale	Warren Woods	Allocation Factors
		22.48	10.60	8.93	7.05	28.115	13.79	8.835		
<b>INTANGIBLE PLANT</b>										
Organization	301	\$35,409	7959.94	3324.17	3162.01	2496.33	9955.24	4832.9	3128.39	
Franchises & Consents	302	\$4,105	923.7	443.77	366.93	269.68	1155.25	566.63	353.03	
Miscellaneous Intangible Plant	303	\$11,160	2508.77	1205.28	995.59	786.78	3137.63	1533.56	935.59	
<b>SOURCE OF SUPPLY PLANT</b>										
Structures & Improvements	311 (304)	\$0	0	0	0	0	0	0	0	0
Wells and Springs	314 (307)	\$12,979	2917.68	1401.73	1159.02	915.02	3649.05	1789.8	1146.69	
Supply Mtns	316 (309)	\$0	0	0	0	0	0	0	0	0
<b>PUMPING PLANT</b>										
Structures & Improvements	321	\$45,958	9331.76	4747.46	3925.45	3099.04	12358.79	6061.81	3533.69	
Electric Pumping Equipment	325 (311)	\$120,558	27101.44	13020.26	10765.83	8199.34	33834.83	16624.55	10651.3	
Other Pumping Equipment	328	\$22,847	5136.01	2467.48	2040.24	1610.71	6423.43	3150.6	2018.53	
<b>WATER TREATMENT PLANT</b>										
Water Treatment Equipment	332 (320)	\$1,926	432.96	203.01	171.59	135.78	541.49	265.6	170.16	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>										
Distribution Reservoirs & Standpipes	342 (330)	\$32,618	7332.53	3522.74	2912.79	2299.57	9170.55	4498.02	2631.8	
Transmission & Distribution Mtns	343 (331)	\$167,173	37500.49	18054.68	14928.55	11785.7	47000.69	23033.16	14269.73	
Services	345 (333)	\$10,074	2235.4	10825.9	855.14	705.69	2818.25	1362.31	855.62	
Meters	346 (334)	\$113,420	25496.42	12249.35	10128.41	7956.11	31833.03	15540.62	10020.66	
Meter Installations	347 (334)	\$31,673	7120.32	3420.79	2828.49	2233.02	8905.15	4367.84	2793.4	
Hydrants	348 (335)	\$16,900	3799.12	1875.2	1509.17	1191.45	4751.44	2330.51	1493.12	
Other Transmission & Distribution Plant	349 (339)	\$0	0	0	0	0	0	0	0	
<b>GENERAL PLANT</b>										
Land & Land Rights	359 (374)	\$2,025	455.22	218.7	160.83	142.76	569.33	279.25	178.91	
Structures & Improvement	390	\$0	0	0	0	0	0	0	0	
Office Furniture & Equipment	391	\$0	0	0	0	0	0	0	0	
Office Computer Equipment	391.1	\$3,607	810.85	359.55	322.11	254.29	1014.11	497.41	318.63	
Transportation Equipment	392	\$8,568	1926.09	925.34	765.12	604.04	2408.59	1181.53	755.93	
Tools, Shop, & Garage Equipment	394	\$5,295	1190.54	571.97	472.93	373.37	1428.97	730.32	467.9	
Power Operated Equipment	396	\$0	0	0	0	0	0	0	0	
Communication Equipment	397	\$55	19.31	9.18	7.59	5.59	23.9	11.72	7.51	
Miscellaneous Equipment	398	\$0	0	0	0	0	0	0	0	
Other Tangible Plant	399	\$0	0	0	0	0	0	0	0	
Total		\$644,335	\$144,847	\$69,583	\$57,535	\$45,426	\$181,155	\$53,654	\$56,927	Check

Account Description	Account No.	Dep Reserve Balance Begin Jun to Dec 2011	Cedar Hill	CrestView Acres	High Ridge Manor	Hillshire Manor	Lakewood Hts	Scottsdale	Warren Woods	
		22.48	10.60	8.93	7.05	28.115	13.79	8.835		
<b>INTANGIBLE PLANT</b>										
Organization	301	\$35,515	7983.77	3335.62	3171.49	2503.81	9335.04	4577.52	3137.75	
Franchises & Consents	302	\$4,105	923.7	443.77	366.93	269.68	1155.25	566.63	353.03	
Miscellaneous Intangible Plant	303	\$11,160	2508.77	1205.28	995.59	786.78	3137.63	1533.56	935.59	
<b>SOURCE OF SUPPLY PLANT</b>										
Structures & Improvements	311 (304)	\$0	0	0	0	0	0	0	0	
Wells and Springs	314 (307)	\$10,607	2384.45	1145.56	947.21	747.79	2982.16	1452.71	937.13	
Supply Mtns	316 (309)	\$0	0	0	0	0	0	0	0	
<b>PUMPING PLANT</b>										
Structures & Improvements	321	\$9,162	2059.62	939.5	818.17	645.92	2575.9	1263.44	809.46	
Electric Pumping Equipment	325 (311)	\$10,265	23213.97	11152.62	9221.56	7280.18	29032.95	14240.24	9123.46	
Other Pumping Equipment	328	\$26,982	6055.55	2914.05	2409.49	1902.23	7585.99	3720.62	2333.85	
<b>WATER TREATMENT PLANT</b>										
Water Treatment Equipment	332 (320)	\$1,400	314.72	151.2	125.02	98.7	393.61	193.06	123.69	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>										
Distribution Reservoirs & Standpipes	342 (330)	\$20,674	4647.52	2232.79	1845.19	1457.52	5812.5	2850.94	1826.55	
Transmission & Distribution Mtns	343 (331)	\$76,017	17038.62	8209.84	6763.92	5359.2	21372.18	10452.74	6716.1	
Services	345 (333)	\$297	66.77	32.08	26.52	20.94	83.5	40.95	26.24	
Meters	346 (334)	\$97,163	21846.74	10495.76	8578.44	6851.4	27323	13401.54	E586.12	
Meter Installations	347 (334)	\$16,572	3725.39	1769.78	1479.88	1168.33	4559.22	2285.28	1464.14	
Hydrants	348 (335)	\$2,347	527.61	253.43	203.59	165.46	659.86	323.65	207.36	
Other Transmission & Distribution Plant	349 (339)	\$0	0	0	0	0	0	0	0	
<b>GENERAL PLANT</b>										
Land & Land Rights	359 (374)	\$0	0	0	0	0	0	0	0	
Structures & Improvement	390	\$0	0	0	0	0	0	0	0	
Office Furniture & Equipment	391	\$0	0	0	0	0	0	0	0	
Office Computer Equipment	391.1	\$4,347	977.21	469.43	368.19	306.45	1222.16	599.45	384.05	
Transportation Equipment	392	\$8,332	1873.03	569.66	744.05	587.41	2342.54	1148.53	736.13	
Tools, Shop, and Garage Equipment	394	\$3,053	686.09	329.62	274.54	215.17	658.07	420.87	269.64	
Power Operated Equipment	395	\$0	0	0	0	0	0	0	0	
Communication Equipment	397	\$56	12.59	6.05	5	3.95	15.74	7.72	4.55	
Miscellaneous Equipment	398	\$0	0	0	0	0	0	0	0	
Other Tangible Plant	399	\$0	0	0	0	0	0	0	0	
Total		\$431,077	\$95,906	\$46,556	\$38,455	\$30,391	\$121,197	\$59,445	\$38,055	Check

CIAC										Check
Total		\$15,182.09	\$4,154.03	\$3,936.16	\$1,650.63	\$1,303.05	\$5,166.59	\$2,546.81	\$2,532.97	\$18,489.00
Amortized		\$11,058.30	\$3,455.01	\$1,394.49	\$897.51	\$793.63	\$3,169.04	\$1,524.64	\$997.00	\$14,558.30

KMB Utility Corporation - Contributions in Aid of Construction Net of Depreciation Reserve at May 31, 2011

Depreciation Rate	Cedar Hill Estates	CrestView Manor	High Ridge Manor	Hillshire Hts	Lakewood Hills	Warren Woods	Net CIAC	CIAC	CIAC	Net CIAC
CIAC	\$ 763	\$ 475	\$ 12,033	\$ 2,750	\$ 900	\$ -	\$ 1,512	\$ 18,483	\$ -	\$ 18,483
Depn on CIAC	\$ 462	\$ 345	\$ 5,816	\$ 1,617	\$ 357	\$ -	\$ 613	\$ 9,210	\$ 1,078	\$ 770
Net CIAC	\$ 301	\$ 130	\$ 6,267	\$ 1,133	\$ 543	\$ -	\$ 893	\$ 9,273	-	\$ 7,425

<sup>1</sup> Information obtained from Staff Accounting Schedules in KMB Utility Corporation's last rate case, Case No. WR-2010-0345.

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Liberty Utilities (Missouri Water)  
Cape Rock Village  
Sewer

ENGINEERING & CIVIL BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin 5/1/2010	Additions Jul-Dec 2010	Note	Retirements Jul-Dec 2010	In Service Balance End Jul-Dec 2010	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 7months	Begin Reserve Balance Jul-Dec 2010	Salvage Correction Jul-Dec 2010	Note	End Reserve Balance Jul-Dec 2010	Note	Net Plant End Jul-Dec 2010	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	101	23,000	a			23,000			20	23,025	a		\$1,025		12,975	101
Franchise & Contracts	102					20			20				50	50	102	
Miscellaneous Intangible Plant	103					20			20				50	50	103	
<b>COLLECTION PLANT</b>																
Land & Land Rights	150	58,800	a			58,800			20		a		50	58,800	350	
Structures & Improvements	151					50			50				50	50	351	
Collection Sewers-Force	152.1					50			50				50	50	352.1	
Collection Sewers-Gravity	152.2	524,604	a			524,604	7.0		2280	52,243	a		52,243	521,483	352.2	
Services to Customers	153	53,400	a			53,400		7.00	540		a		540	53,400	353	
Flow Measurement Devices	154					50			50				50	50	354	
Flow Measurement Installations	155					50			50				50	50	355	
<b>PUMPING PLANT</b>																
Recycling Wells	162					50			50				50	50	362	
Electric Pumping Equipment	163	584,708	a			584,708	10.0		54,741	517,070	a		517,071	(58,708)	163	
<b>TREATMENT AND DISPOSAL PLANT</b>																
Treatment & Disposal Equipment	172	569,635	a			569,635	4.0		53,672	525,973	a		510,869	518,706	172	
Plant Sewers	173	55,045	a			55,045	4.5		5137	(51,320)	a		(51,320)	54,725	173	
Outfall Sewer Lines	174					50			50				50	50	374	
<b>GENERAL PLANT</b>																
Land & Land Rights	174					50			50				50	50	374	
Structures & Improvements	180					50			50				50	50	380	
Office Furniture & Equipment	181	51,076	a			51,076		5.00	546	51,061	a		51,071	(51,076)	181	
Office Computer Equipment	181.1					50		1.0	50				50	50	181.1	
Transportation Equipment	182	58,969	a			58,969	7.0		5310	57,075	a		58,770	5244	182	
Stores Equipment	183	52,611	a			52,611	5.0		587	52,383	a		52,465	52,383	183	
Tanks, Shop & Garage Equipment	184					50			50				50	50	184	
Power Operated Equipment	186					50			50				50	50	186	
Communication Equipment	187					50			50				50	50	187	
Other Tangible Plant	189					50			50				50	50	189	
Total		5233,553	50		50	5233,553			57,496	5111,361	50		5118,454	522,694		

**Note**  
a. Starting balances based on staff accounting schedules in SR-2010-0346.

Total Plant In Service	\$213,5
Total GAC	
Total Reserves	\$138,1
	\$351,6

Amortized CIAC \_\_\_\_\_  
Net slate base \$22,6

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Engineering Yearly Balance Checks and Estimates - Not Audited - For Discussion Purposes Only

Account Description	Account No.	In Service	Additions	Note	Retirements	In Service	Prior Ordered	Current Standard	Calculated	Begin Reserve	Salvage	Note	End Reserve	Note	Net Plant End	Account No.	
		Balance Begin				Balance End											
<b>INTANGIBLES-PLANT</b>																	
Organization	303	\$3,000				\$3,000			\$3,000	\$3,000				\$3,000		\$3,000	301
Franchises & Contracts	307	50				50			50	50				50		50	302
Machinery Intangible Plant	303	50				50			50	50				50		50	302
<b>COLLECTION PLANT</b>																	
Land & Land Rights	350	\$8,800				\$8,800			\$8,800	\$8,800				\$8,800		\$8,800	350
Structures & Improvements	351	50				50			50	50				50		50	351
Collection Sewers-Force	352	50				50			50	50				50		50	352,3
Collection Sewers-Gravity	352,7	\$24,004				\$24,004	7.0		\$24,004	\$24,004	\$24,004			\$24,004		\$24,004	352,7
Services to Customers	353	\$3,400				\$3,400			\$3,400	\$3,400				\$3,400		\$3,400	352,7
Flow Measurement Devices	354	50				50			50	50				50		50	354
Flow Measurement Installations	355	50				50			50	50				50		50	355
<b>PUMPING PLANT</b>																	
Recycling Wells	362	50				50			50	50				50		50	362
Electric Pumping Equipment	363	\$84,708				\$84,708			\$84,708	\$84,708	\$84,708			\$84,708		\$84,708	363
<b>TREATMENT AND DISPOSAL PLANT</b>																	
Onsite Treatment	372	\$10,714				\$10,714			\$10,714	\$10,714	\$10,714			\$10,714		\$10,714	372
Plant Sewers	373	\$30,104				\$30,104	4.0		\$30,104	\$30,104	\$30,104			\$30,104		\$30,104	373
Outfall Sewer Lines	374	50				50			50	50				50		50	374
<b>GENERAL PLANT</b>																	
Land & Land Rights	374	50				50			50	50				50		50	374
Structures & Improvements	375	50				50			50	50				50		50	375
Office Furniture & Equipment	376	\$1,585				\$1,585			\$1,585	\$1,585	\$1,585			\$1,585		\$1,585	376,1
Office Computer Equipment	376,1	50				50			50	50				50		50	376,1
Transportation Equipment	377	\$8,969				\$8,969	7.0		\$8,969	\$8,969	\$8,969			\$8,969		\$8,969	377,1
Other General Equipment	378	\$2,813				\$2,813	5.0		\$2,813	\$2,813	\$2,813			\$2,813		\$2,813	378,1
Tools, Shop & Garage Equipment	378,1	50				50			50	50				50		50	378,1
Power Operated Equipment	379	50				50			50	50				50		50	379
Communication Equipment	379,1	50				50			50	50				50		50	379,1
Other Tangible Plant	380	50				50			50	50				50		50	380
Total		\$214,616	50			\$214,616			\$214,616	\$214,616	\$214,616			\$214,616		\$214,616	374,600

**Note:** Since no rate was provided for productive plant before 1944, depreciation is assumed to be zero.

Total Plant in Service	\$214,53
Total CAC	3
Total Reserves	\$140,52
	574,05

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 Liberty Utilities [Missouri Water]  
 Cape Rock Village  
 Sewer

Engineering Yearly Balance Checks and Estimates - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Contributions In Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 2012	Additions 2012	Note 2012	Retirements 2012	In Service Balance End 2012	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 32 months	Begin Reserve Balance 2012	Salvage Corrections 2012	Note 2012	End Reserve Balance 2012	Note 2012	Net Plant End 2012	Account No.	
INTANGIBLE PLANT																	
Organization	101	\$3,000				\$1,000				\$0	\$3,025				(\$25)	101	
Franchises & Contents	102	50				20				\$0	20				50	102	
Mineralogical Intangible Plant	103	50				60				\$0	50				50	103	
COLLECTION PLANT																	
Land & Land Rights	350	\$6,800				\$8,800				\$0	50				\$8,800	350	
Structures & Improvements	351	50				50				\$0	50				50	351	
Collection Sewers-Force	352,1	50				50				\$0	50				50	352,1	
Collection Sewers-Gravity	352,2	\$24,004				\$24,004	7.0			\$4,800	\$2,739				\$20,764	352,2	
Services to Customers	353	\$5,400				\$1,400				\$0	50				\$1,372	353	
Flow Measurement Devices	354	50				50				\$0	50				50	354	
Flow Measurement Installations	355	50				50				\$0	50				50	355	
PUMPING PLANT																	
Recycling Wells	362	50				50				\$0	50				50	362	
Electric Pumping Equipment	363	\$44,708				\$84,708				\$2,043	\$91,060				\$94,902	(\$9,704)	363
TREATMENT AND DISPOSAL PLANT																	
Treatment & Disposal Equipment	372	\$69,616				\$69,616	4.0			\$2,285	\$12,402				\$35,387	\$24,248	372
Plant Sewers	373	\$5,304				\$6,304	4.5			\$300	(\$1,075)				(\$2,213)	\$10,815	373
Outfall Sewer Lines	374	50				50				\$0	50				50	374	
GENERAL PLANT																	
Land & Land Rights	374	50				50				\$0	50				50	374	
Structures & Improvements	380	20				50				\$0	50				50	380	
Office Furniture & Equipment	381	\$1,285				\$1,385				\$0	\$1,883				\$1,883	(\$79)	381
Office Computer Equipment	381,1	50				50	1.0			\$0	50				50	1.01	381,1
Transportation Equipment	382	\$8,569				\$8,569	7.0			\$6,000	\$8,770				\$8,770	(\$80)	382
Stores Equipment	383	\$7,811				\$7,811	2.0			\$1,413	\$2,744				\$2,744	(\$78)	383
Tools, Shop & Garage Equipment	384	50				50				\$0	50				50	384	
Power Generation Equipment	386	50				50				\$0	50				50	386	
Communication Equipment	387	50				50				\$0	50				50	387	
Other Tangible Plant	388	50				50				\$0	50				50	388	
Total		\$214,616	50			\$214,616				\$6,012	\$148,576				\$148,436	\$50,128	

Note

Total Plant in Service \$214,616  
 Total CIAC 50  
 Total Reserves \$147,436  
 \$67,178

Amortized CIAC 50  
 Net Rate Base \$67,178

Start or Add or Remove	Balance CIAC Start 2012	Notes	CIAC End 2012	CIAC Amortization Accrual 2012	CIAC Amortization Reserve Start 2012	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
	50		50	50	50	50	50

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 Liberty Utilities [Missouri Water]  
 Cape Rock Village  
 Sewer

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordinanced Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expenses	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	Contributions in Aid of Construction (CIAC)							
																	Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
INTANGIBLE PLANT																	2013	2013		2013	2013	2013	2013	
Organization	701	\$1,000				\$1,000				\$0	\$3,025			\$3,025			(525)	(50)						
Franchise & Consents	302	50				50				\$0	\$0			\$0			50	50		50	50	50	50	
Miscellaneous Intangible Plant	303	50				50				\$0	\$0			\$0			50	50		50	50	50	50	
COLLECTION PLANT																								
Land & Land Rights	720	\$8,800				\$8,800				\$0	\$0			\$0			\$8,800	\$90						
Structures & Improvements	351	50				50				\$0	\$0			\$0			50	50		50	50	50	50	
Collection Sewers-Force	3521	50				50				\$0	\$0			\$0			50	50		50	50	50	50	
Collection Sewers-Gravity	3522	\$24,004	\$15,021	b		\$14,870	\$13,727	7.0		\$618	\$52,249			\$1,067			\$35,709	\$52,2						
Services to Customers	353	\$3,400				\$3,400				\$0	\$0			\$0			\$28	\$28		\$28	\$28	\$28	\$28	
Flow Measurement Devices	354	20				20				\$0	\$0			\$0			50	50		50	50	50	50	
PUMPING PLANT																								
Recycling Walls	362	50				50				\$0	\$0			\$0			50	50		50	50	50	50	
Plastic Pumping Equipment	363	\$84,708	\$9,117	a		\$832	\$87,020	3.0		\$2,376	\$64,302			\$96,261			(59,713)	(50)						
TREATMENT AND DISPOSAL PLANT																								
Treatment & Disposal Equipment	372	\$61,618				\$61,618				\$69,035	4.0			\$2,765	\$35,387		\$36,173	\$31,482		\$32				
Plant Sewers	373	\$6,104				\$6,104	4.0			\$0	\$0			\$0	\$2,213		(32,480)	\$10,492		\$73				
Outfall Sewer Lines	374	50				50				\$0	\$0			\$0			50	50		50	50	50	50	
GENERAL PLANT																								
Land & Land Rights	376	20				20				\$0	\$0			\$0	\$0		50	50		50	50	50	50	
Structures & Improvements	390	50				50				\$0	\$0			\$0	\$0		50	50		50	50	50	50	
Office Furniture & Equipment	391	\$1,585	\$4,625	a		\$5,100	\$4,785			\$0	\$0			\$0	\$0,83		\$0	\$0		\$0	\$0	\$0	\$0	
Office Computer Equipment	3911	20				20				\$0	1.0			\$0	\$0		50	50		50	50	50	50	
Transportation Equipment	392	\$8,563				\$8,563				\$8,563	7.0			\$400	\$2,710		\$2,823	\$1,401		\$2,22				
Other General Equipment	393	\$2,811	\$4,345	b		\$7,156	\$2,824	5.0		\$1,111	\$2,715			\$2,824	\$2,715		\$2,824	\$2,824		\$2,824	\$2,824	\$2,824	\$2,824	
Forklift, Shop & Garage Equipment	394	20				20				\$0	\$0			\$0	\$0		50	50		50	50	50	50	
Power Operated Equipment	395	50				50				\$0	\$0			\$0	\$0		50	50		50	50	50	50	
Communication Equipment	397	50				50				\$0	\$0			\$0	\$0		50	50		50	50	50	50	
Other Tangible Plant	399	50				50				\$0	\$0			\$0	\$0		50	50		50	50	50	50	
Total		\$214,616	\$23,543			\$24,201	\$23,898			\$7,064	\$147,231			\$3			\$310,224	\$313,674						

- Note  
 a. Additions and retirements based on Liberty response to DIs 0044 and 0045.  
 b. Liberty assigned to 2018 MARUC USA Act, No. 380 - Other Plant & Miscellaneous Equipment.  
 C-Calculation of depreciated value of equipment is done on a straight-line basis.  
 D-not yet applied to account for response to DIs 0044 and 0045.

Total Plant In Service \$233,898  
 Total CIAC 50  
 Total Reserves \$310,224  
 \$313,674  
 Amortized CIAC 50  
 Net Rate Base \$313,674

Schedule SBM-d11  
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WR-2018-0171 [SR-2018-0171]  
 Liberty Utilities (Missouri Water)  
 Cape Rock Village  
 Sewer

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Contributions In Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
<b>INTANGIBLE PLANT</b>																	
Organization	701	\$0,000				\$0,000			\$0	\$0,000			\$0,000		(\$26) 391		
Franchise & Consents	702	50				50			50	50			50		50 302		
Miscellaneous Intangible Plant	703	50				50			50	50			50		50 301		
<b>COLLECTION PLANT</b>																	
Land & Land Rights	300	\$0,000				\$0,000			\$0	\$0,000			\$0		\$0,000 329		
Structures & Improvements	301	50				50			50	50			50		50 331		
Collection Sewer-Force	302	50				50			50	50			50		50 324		
Collection Sewer-Gravity	303	\$46,101				\$46,101		2.0	\$2,222	\$1,031			\$2,601		\$43,260 352		
Services to Customers	304	\$3,400				\$3,400			\$0	\$0			\$0		\$3,422 323		
Flow Measurement Devices	305	50				50			50	50			50		\$3,456 354		
Flow Measurement Installations	306	50				50			50	50			50		50 355		
<b>PUMPING PLANT</b>																	
Breaching Walls	307	50				50			50	50			50		50 362		
Electric Pumping Equipment	308	\$106,325				\$106,325			\$2,000	\$136,851	3.0	\$0,600	\$0,128	\$101,651	\$136,300 363		
<b>TREATMENT AND DISPOSAL PLANT</b>																	
Treatment & Disposal Equipment	312	\$16,770				\$16,688			\$0,200	\$61,395	4.0	\$2,000	\$0,666	\$49,720	\$61,325 372		
Plant Sewers	313	\$8,104				\$8,104			\$0	\$3,905	4.0	\$0,000		(\$3,912)	\$8,221 373		
Outfall Sewer Lines	314	50				50			50	50			50		50 374		
<b>GENERAL PLANT</b>																	
Land & Land Rights	324	50				50			50	50			50		50 374		
Structures & Improvements	309	50				50			50	50			50		50 369		
Office Furniture & Equipment	310	\$4,771				\$4,771			\$0,000	\$10,000	1.0	\$0,000			\$4,506 363		
Office Computer Equipment	311	50				50			50	50			50		50 371		
Transportation Equipment	312	50				50			50	\$2,472					\$2,472 362		
Tools Equipment	313	\$2,878				\$2,878			\$0	\$2,878	5.0	\$2,000			\$2,000 363		
Tolls, Shop & Garage Equipment	314	50				50			50	50			50		50 394		
Water Treatment Equipment	315	50				50			50	50			50		50 395		
Communication Equipment	317	50				50			50	50			50		50 397		
Other Tangible Plant	319	50				50			50	50			50		50 399		
Total		(\$254,971)				\$46,803			\$2,502	\$296,532		\$0,161	\$140,022	50	\$153,783	\$145,170	

Total Plant In Service \$296,532  
 Total CIAC 50  
 Total Reserves \$151,782  
 \$145,170

Amortized CIAC 50  
 Net Rate Date \$145,170

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization

- Note:  
 a. Additions and retirements based on Liberty response to DRs 0044 and 0045.  
 b. Liberty assigned to 1996 NARUC USCA Acc. No. 364 - Flow Measuring Devices.

c. DR 0044 applied to 1996 NARUC USCA Acc. No. 364 - Flow Measuring Devices. This account had a balance and this account was not on the commission approved schedule.

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WR-2018-0171 (SR-2018-0171)  
Liberty Utilities (Missouri Water)  
Cape Rock Village  
Sewer

ENGINEERING YEARGLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED ✓ FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service	Additions	Note	In Service	Prior Ordered	Current	Calculated	Begin Reserve	Salvage	Note	End Reserve	Note	Net Plant End	Account No.	
		Balance Begin			2016	2016	Retirements	Balance End	Depreciation Rate	Standard Depreciation Rate	(percent)	12 months	Balance	2016	2016	
<b>INTANGIBLES-PLANT</b>																
Organization	101	\$1,000						\$1,000				\$0	\$1,025			\$1,025
Franchises & Consents	102	50						50				\$0	50			\$0
Miscellaneous Intangible Plant	103	50						50				\$0	50			\$0
<b>COLLECTION PLANT</b>																
Land & Land Rights	150	\$8,802						\$8,800				\$0	\$9,025			\$9,025
Structures & Improvements	152	50						50				\$0	50			\$0
Collection Sewers-Force Main	152.1	50						50				\$0	50			\$0
Collection Sewers-Study	152.2	\$46,703	\$4,114			6475	\$49,719	7.0				\$0	\$2,603			\$51,007
Services to Customers	153	\$3,409						\$3,400				\$0	\$28			\$3,372
New Measurement Devices	154	\$1,480						\$1,480				\$0	574			\$1,407
Flow Measurement Installations	155	50						50				\$0	50			\$0
<b>PUMPING PLANT</b>																
Berthing Walls	162	50						50				\$0	50			\$0
Electric Pumping Equipment	163	\$116,851	\$10,170			22,722	\$144,101	1.0				\$4,212	\$101,651			\$103,647
<b>TREATMENT AND DISPOSAL PLANT</b>																
Oxidation Lagoons	172	\$81,995	\$8,445				\$7,086	\$82,040	4.0			\$3,793	\$40,270			\$41,465
Plant Sewers	173	\$8,104						\$8,104				\$0	1,017			\$10,106
Outfall Sewer Lines	174	50						50				\$0	50			\$0
<b>GENERAL PLANT</b>																
Land & Land Rights	174	50						50				\$0	50			\$0
Structures & Improvements	180	50						50				\$0	50			\$0
Office & Computer Equipment	201	\$4,703						\$4,701				\$0	\$285			\$4,408
Office & Computer Equipment	201.1	50						50				\$0	50			\$0
Transportation Equipment	202	50						50				\$0	50			\$0
Stores Equipment	203	\$2,628	\$1,612			5056	\$3,484	5.0				\$0	\$2,672			\$2,472
Total Shop & Garage Equipment	204	50						50				\$0	50			\$0
Power Operated Equipment	206	50						50				\$0	50			\$0
Communication Equipment	207	50						50				\$0	50			\$0
Other Tangible Plant	209	50						50				\$0	50			\$0
Total		\$296,952	\$19,340				\$6,240	\$310,043				\$9,018	\$113,782	\$124	\$154,695	\$155,148

a. Additions and retirements based on Liberty responses to OMB 0044 and 0042.

b. Additions and refinements based on Liberty responses to DRS 0044 - DRG 0045.  
b. Salvaged assumptions based on responses to DRS 0033.

c. addition adjusted to account for net salvage according to responses to DR0033

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Total Plant in Service	\$312,04
Total CIAC	\$
Total Reserves	\$154,00
	\$166,14

Amortized CIAC \$  
Net Rate Basis \$135.34

Schedule SBM-d11  
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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		6/30/2009	Jul-Dec 2009			Jul-Dec 2009	Jul-Dec 2009	[percent]	[percent]	6 months	Jul-Dec 2009		Jul-Dec 2009		Jul-Dec 2009	Jul-Dec 2009	
INTANGIBLE PLANT																	
Organization	301						\$0		\$0				\$0		\$0	301	
Franchise & Contents	302						\$0		\$0				\$0		\$0	302	
Miscellaneous Intangible Plant	303						\$0		\$0				\$0		\$0	303	
SOURCE OF SUPPLY PLANT																	
Land & Land Rights	310	\$6,734					\$6,734		\$0				\$0		\$6,734	310	
Structures & Improvements	311 (304)						\$0		\$0				\$0		\$0	311 (304)	
Wells and Springs	314 (307)	\$120,615					\$120,615	7.0	\$1,207	\$41,382			\$49,388		\$70,267	314 (307)	
Supply Mains	316 (309)						\$0		\$0				\$0		\$0	316 (309)	
PUMPING PLANT																	
Structures & Improvements	321	\$57,501					\$57,501	2.3	\$830	\$27,794			\$26,133		\$29,366	371	
Electric Pumping Equipment	325.1 (313)	\$127,970					\$127,970	10.0	\$7,462	\$12,579			\$19,990		\$107,330	325.1 (313)	
High Service or Booster Pump Equipment	325.2 (313)	\$6,411					\$6,411	6.7	\$251	\$1,893			\$1,846		\$4,363	325.2 (313)	
Other Pumping Equipment	328						\$0		\$0				\$0		\$0	328	
WATER TREATMENT PLANT																	
Water Treatment Equipment	332 (320)	\$15,275					\$15,275	2.3	\$221	\$12,764			\$12,485		\$2,792	312 (320)	
TRANSMISSION & DISTRIBUTION PLANT																	
Land & Land Rights	340	\$588					\$588		\$0				\$0		\$588	340	
Distribution Reservoirs & Standpipes	342 (340)	\$549,452					\$549,452	2.3	\$4,280	\$197,449			\$111,720		\$210,962	342 (340)	
Transmission & Distribution Mains	343 (341)	\$420,176					\$420,176	2.0	\$4,703	\$271,307			\$226,000		\$244,128	343 (341)	
Services	345 (333)						\$0	0.0	\$0				\$0		\$0	345 (333)	
Meters	346 (334)	\$44,770					\$44,770	5.3	\$583	\$34,011			\$34,576		\$-306,146	334 (334)	
Meter Installations	347 (334)	\$65,130					\$65,130	2.5	\$814	\$31,525			\$32,339		\$32,800	347 (334)	
Hydrants	348 (335)	\$20,000					\$20,000	2.0	\$203	\$11,655			\$11,866		\$8,237	348 (335)	
Other Transmission & Distribution Plant	349 (335)						\$0		\$0				\$0		\$0	349 (335)	
GENERAL PLANT																	
Land & Land Rights	350 (374)						\$0		\$0				\$0		\$0	350 (374)	
Structures & Improvements	350						\$0	2.5	\$0				\$0		\$0	350	
Office Furniture & Equipment	351	\$12,049					\$12,049	5.0	\$310	\$3,865			\$3,681		\$10,368	351	
Office Computer Equipment	351.1						\$0	14.3	\$0	\$10,684			\$10,684		\$-10,684	351.1	
Transportation Equipment	352	\$18,349					\$18,349	12.5	\$1,384	\$6,037			\$2,073		\$16,074	352	
Tools, Shop & Garage Equipment	354	\$2,025					\$2,025	3.0	\$51				\$0		\$1,774	354	
Power Operated Equipment	355	\$24,468					\$24,468	0.0	\$0	\$28,595			\$23,320		\$20,000	355	
Communication Equipment	357						\$0		\$0				\$0		\$0	357	
Miscellaneous Equipment	358						\$0		\$0				\$0		\$0	358	
Other Tangible Plant	359						\$0		\$0				\$0		\$0	359	
Total		\$1,724,419	\$0				\$1,724,419		\$22,042	\$50,351			\$50,351		\$768,926		

**Notes**  
a. Beginning balance from staff accounting schedules in Case No. WR-2009-0395.

Total Plant In Service	\$1,324,419
Total CIAC	\$0
Total Reserves	\$563,393
	\$783,026

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

Schedule SBM-d12  
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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED IN FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2010	2010		2010	2010	(percent)	(percent)	12 months	2010	2010		2010	2010	2010	2010	
INTANGIBLE PLANT																	
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	\$0	301
Franchise & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	\$0	303
SOURCE OF SUPPLY PLANT																	
Land & Land Rights	310	\$6,734				\$6,734			\$0	\$0			\$0		\$6,734	\$110	
Structures & Improvements	321 (304)	\$0				\$0			\$0	\$0			\$0		\$0	\$0	321 (304)
Walls and Screens	334 (307)	\$12,045				\$12,045		7.0	\$2,413	\$49,948			\$46,531		\$75,854	\$134 (307)	
Supply Mails	336 (309)	\$0				\$0			\$0	\$0			\$0		\$0	\$0	336 (309)
PUMPING PLANT																	
Structures & Improvements	371	\$57,101				\$57,101		2.0	\$1,438	\$28,131			\$29,671		\$27,630	\$71	
Electric Pumping Equipment	325.1 (311)	\$12,279				\$12,279		10.0	\$1,292	\$19,900			\$32,782		\$95,138	\$325.1 (311)	
High Service or Rooster Pump Equipment	325.2 (313)	\$6,411				\$6,411		6.7	\$480	\$1,848			\$2,278		\$4,138	\$325.2 (313)	
Other Pumping Equipment	328	\$0				\$0			\$0	\$0			\$0		\$0	\$0	328
WATER TREATMENT PLANT																	
Water Treatment Equipment	332 (329)	\$15,275				\$15,275		2.0	\$443	\$12,496			\$12,328		\$2,147	\$112 (329)	
TRANSMISSION & DISTRIBUTION PLANT																	
Land & Land Rights	340	\$0				\$0			\$0	\$0			\$0		\$0	\$0	340
Distribution Reservoirs & Standpipes	342 (350)	\$342,421				\$342,421		7.5	\$8,561	\$111,720			\$120,280		\$222,131	\$342 (350)	
Transmission & Distribution Mains	343 (331)	\$470,376				\$470,376		2.0	\$9,403	\$226,001			\$225,406		\$245,720	\$141 (331)	
Services	345 (333)	\$0				\$0		0.0	\$0	\$0			\$0		\$0	\$0	345 (333)
Meters	346 (334)	\$34,270				\$34,270		3.3	\$1,131	\$34,376			\$35,707		\$1,437	\$46 (334)	
Meter Installations	347 (334)	\$65,139				\$65,139		2.5	\$1,678	\$52,379			\$33,367		\$1,372	\$47 (334)	
Hydrants	348 (335)	\$20,088				\$20,088		2.0	\$402	\$11,856			\$12,228		\$7,108	\$48 (335)	
Other Transmission & Distribution Plant	349 (336)	\$0				\$0			\$0	\$0			\$0		\$0	\$0	349 (336)
GENERAL PLANT																	
Land & Land Rights	380 (374)	\$0				\$0			\$0	\$0			\$0		\$0	\$0	374
Structures & Improvements	390	\$0				\$0		2.5	\$0	\$0			\$0		\$0	\$0	390
Office Furniture & Equipment	391	\$12,649				\$12,649		5.0	\$632	\$3,681			\$4,313		\$4,336	\$391	
Office Computer Equipment	391.1	\$0				\$0		14.3	\$0	\$10,684			\$10,684		\$10,684	\$391.1	
Transportation Equipment	392	\$18,149				\$18,149		12.5	\$2,264	\$2,071			\$2,340		\$13,803	\$392	
Tools, Shop & Garage Equipment	394	\$2,025				\$2,025		5.0	\$101	\$233			\$233		\$1,873	\$394	
Power Operated Equipment	396	\$24,468				\$24,468		0.0	\$0	\$23,525			\$23,525		\$20,500	\$396	
Communication Equipment	397	\$0				\$0			\$0	\$0			\$0		\$0	\$0	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	\$0	399
Totals		\$1,324,419	\$0			\$1,324,419			\$41,648	\$56,393			\$56,036		\$721,463		

Noti

Total Plant In Service	\$1,324,41
Total CAC	\$
Total Reserves	\$603,03
	\$221,38

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES -- NOT AUDITED -- FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		30-May-21	Jun-Dec 2011			Jun-Dec 2011	(percent)	(percent)	12 month	Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011		Jun-Dec 2011	
INTANGIBLES PLANT																
Orientation	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$6,734				\$6,734	0.0	0.0	\$0	\$0			\$0		\$6,734	310
Structures & Improvements	311 (304)	\$0				\$0		2.0	\$0	\$0			\$0		\$0	311 (304)
Walls and Springs	314 (307)	\$120,655				\$120,655	2.0	2.0	\$2,413	\$49,806			\$48,719		\$72,436	314 (307)
Supply Mains	316 (309)	\$0				\$0		0.0	\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$60,551				\$60,551	2.5	2.5	\$1,514	\$40,198			\$31,667		\$28,884	321
Electric Pumping Equipment	325.3 (313)	\$160,641				\$160,641	10.0	10.0	\$16,064	\$27,803			\$43,387		\$113,474	325.3 (313)
High Service or Roaster Pump Equipment	325.2 (311)	\$17,729				\$17,729	6.7	6.7	\$1,205	\$2,772			\$3,003		\$4,727	325.2 (311)
Other Pumping Equipment	326	\$0				\$0		0.0	\$0	\$0			\$0		\$0	326
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$13,273				\$13,273	2.0	2.0	\$445	\$13,273			\$13,274		\$13,274	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Land & Land Rights	340	\$558,686				\$558,686	0.0	0.0	\$0	\$0			\$0		\$558,686	340
Distribution Reservoirs & Standpipes	342 (330)	\$342,451				\$342,451	2.5	2.5	\$8,563	\$125,457			\$134,418		\$210,005	342 (330)
Transmission & Distribution Mains	343 (331)	\$479,326				\$479,326	2.0	2.0	\$9,580	\$159,326			\$248,726		\$221,000	343 (331)
Services	345 (333)	\$0				\$0	0.0	0.0	\$0	\$0			\$0		\$0	345 (333)
Meters	346 (334)	\$16,102				\$16,102	3.3	3.3	\$1,935	\$16,102			\$37,726		\$37,726	346 (334)
Meter Installations	347 (334)	\$85,120				\$85,120	2.5	2.5	\$2,128	\$24,646			\$36,724		\$28,885	347 (334)
Hydrants	348 (335)	\$22,784				\$22,784	2.0	2.0	\$1,456	\$22,784			\$13,503		\$10,234	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0		0.0	\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	350 (374)	\$0				\$0		0.0	\$0	\$0			\$0		\$0	350 (374)
Structures & Improvements	350	\$0				\$0		2.5	\$0	\$0			\$0		\$0	350
Office Furniture & Equipment	351	\$12,049				\$12,049	5.0	5.0	\$602	\$4,077			\$5,209		\$7,440	351
Office Computer Equipment	352.1	\$0				\$0	14.0	14.0	\$0	\$1,400			\$0		\$0	352.1
Transportation Equipment	352	\$18,149				\$18,149	12.0	12.0	\$2,269	\$15,095			\$17,303		\$848,392	352
Tools, Shop & Garage Equipment	354	\$23,958				\$23,958	5.0	5.0	\$1,498	\$11,958			\$12,298		\$1,600,394	354
Power Operated Equipment	356	\$24,468				\$24,468	0.0	0.0	\$0	\$0			\$0		\$0	356
Communication Equipment	357	\$0				\$0		0.0	\$0	\$0			\$0		\$0	357
Miscellaneous Equipment	358	\$0				\$0		0.0	\$0	\$0			\$0		\$0	358
Other Tangible Plant	359	\$0				\$0		0.0	\$0	\$0			\$0		\$0	359

**Notes**  
v. CIA's additions are from staff workpapers from acquisition case

**0.000 ratio of beginning GAC to beginner plant balance**

Total Plant In Service	\$1,371,89
Total CIAC	\$4,70
Total Reserves	\$654,95

Additions to CIAC recorded and summed in "Start or Add or Removal"  
Retirements recorded and summed as negative entries in both "Start or Add or Removal" and "Year End CIAC Amortization Reserve"

Amortized CIAC \$2,15  
Net Rate Base \$714,39

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	301	\$0				\$0		\$0	\$0				\$0	\$0	301	
Franchise & Concepts	302	\$0				\$0		\$0	\$0				\$0	\$0	302	
Miscellaneous Intangible Plant	303	\$0				\$0		\$0	\$0				\$0	\$0	303	
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$6,734				\$6,734		\$0	\$0				\$0	\$6,734	310	
Structures & Improvements	311 (304)	\$0				\$0		\$0	\$0				\$0	\$0	311 (304)	
Wells and Springs	314 (307)	\$120,055				\$120,055	2.0	\$2,413	\$48,219				\$56,672	\$70,073 \$14,807	314 (307)	
Supply Mains	316 (309)	\$0				\$0		\$0	\$0				\$0	\$0	316 (309)	
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$60,551				\$60,551	2.5	\$1,114	\$31,667				\$0	\$22,760	321	
Electric Pumping Equipment	325.3 (311)	\$160,463				\$160,463	10.0	\$16,086	\$49,387				\$0	\$101,388 \$25.1 (311)	325.3 (311)	
High Service or Booster Pump Equipment	325.2 (311)	\$13,329				\$13,329	6.7	\$826	\$3,602				\$0	\$7,901 \$25.2 (311)	325.2 (311)	
Other Pumping Equipment	328	\$0				\$0		\$0	\$0				\$0	\$0	328	
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	352 (320)	\$15,275				\$15,275	2.0	\$443	\$13,558				\$0	\$1,726 \$32 (320)	352 (320)	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Land & Land Rights	340	\$588				\$588		\$0	\$0				\$0	\$588	340	
Distribution Reservoirs & Standpipes	342 (309)	\$142,473				\$142,473	2.5	\$8,563	\$112,418				\$140,979	\$201,442 \$42 (350)	342 (309)	
Transmission & Distribution Mains	343 (331)	\$470,126				\$470,126	2.0	\$19,403	\$248,726				\$258,129	\$233,997 \$41 (331)	343 (331)	
Services	345 (331)	\$0				\$0	0.0	\$0	\$0				\$0	\$0	345 (331)	
Meters	346 (334)	\$26,202				\$26,202	3.3	\$1,195	\$37,176				\$0	\$38,871 -\$2,174 \$46 (334)	346 (334)	
Meter Installations	347 (334)	\$65,139				\$65,139	2.5	\$3,628	\$36,274				\$0	\$27,257 \$47 (334)	347 (334)	
Hydrants	348 (331)	\$22,794				\$22,794	2.0	\$455	\$12,960				\$0	\$9,728 \$48 (335)	348 (331)	
Other Transmission & Distribution Plant	349 (330)	\$0				\$0		\$0	\$0				\$0	\$0	349 (330)	
<b>GENERAL PLANT</b>																
Land & Land Rights	350 (374)	\$0				\$0		\$0	\$0				\$0	\$0	350 (374)	
Structures & Improvements	350	\$0				\$0	2.5	\$0	\$0				\$0	\$0	350	
Office Furniture & Equipment	351	\$12,649				\$12,649	5.0	\$632	\$5,209				\$0	\$6,804 \$391	351	
Office Computer Equipment	351.1	\$0				\$0	14.7	\$0	\$0				\$0	\$0	351.1	
Transportation Equipment	352	\$16,149				\$16,149	12.5	\$2,209	\$17,201				\$0	\$19,570 -\$1,421 \$392	352	
Tools, Shop & Garage Equipment	354	\$2,958				\$2,958	5.0	\$144	\$1,708				\$0	\$1,511 \$394	354	
Power Operated Equipment	356	\$24,466				\$24,466	0.0	\$0	\$0				\$0	\$0	356	
Communication Equipment	357	\$0				\$0		\$0	\$0				\$0	\$0	357	
Miscellaneous Equipment	358	\$0				\$0		\$0	\$0				\$0	\$0	358	
Other Tangible Plant	359	\$0				\$0		\$0	\$0				\$0	\$0	359	
Total		\$1,371,894	\$0			\$1,371,894		\$45,574	\$654,952	\$0			\$700,526	\$671,768		

Total Plant In Service \$1,371,894  
 Total CIAC \$4,703  
 Total Reserves \$700,526  
 \$666,665  
 Amortized CIAC \$2,308  
 Net Rate Base \$668,973

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrued	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining & Amortization
	\$0		\$4,703	\$136	\$2,308	\$2,308	\$2,308

Additions to CIAC recorded and summed in "Start or Add or Remove"  
 Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
 and "Year End CIAC Amortization Reserve"

Notes

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES -- NOT AUDITED -- FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2013	2018			2013	2013	(percent)	(percent)	12 months	2013	2013	2013		2013	
INTANGIBLE PLANT																
Organization	301	\$0				\$0				\$0	\$0		\$0		\$0	301
Franchises & Contracts	302	\$0				\$0				\$0	\$0		\$0		\$0	302
Miscellaneous Intangible Plant	309	\$0				\$0				\$0	\$0		\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	56,734				56,734				\$0	\$0		\$0		\$0	56,734 310
Structures & Improvements	311 (304)	\$0				\$0				\$0	\$0		\$0		\$0	311 (304)
Wells and Springs	314 (307)	720,655				720,655	2.0		\$2,413	\$50,670		\$53,043		\$67,010 314 (307)		
Supply Mains	316 (309)	\$0				\$0				\$0	\$0		\$0		\$0	309 316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$60,553	\$5,395 a			5978	\$65,018	2.5		\$1,570	\$33,181		\$33,183		\$31,195 371	
Electric Pumping Equipment	325.1 (312)	\$160,461				\$160,461	10.0		\$16,086	\$39,473		\$75,559		\$85,302 325.1 (312)		
High Service or Booster Pump Equipment	325.2 (312)	\$32,329	\$42,341			325.2 (312) 34,470	\$42,341	6.7		\$3,838	\$4,428		\$6,063		\$48,604 325.2 (312)	
Other Pumping Equipment	328	20				20				\$0	\$0		\$0		\$0	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$15,373				\$15,373	2.0		\$443	\$13,890		\$14,442		\$13,333 332 (320)		
TRANSMISSION & DISTRIBUTION PLANT																
Land & Land Rights	340	\$0				\$0				\$0	\$0		\$0		\$0	340 340
Distribution Reservoirs & Standpipes	342 (350)	\$142,473	\$11,500 b			\$142,473	2.5		\$8,563	\$140,970		\$149,540		\$122,881 342 (350)		
Transmission & Distribution Mains	343 (331)	\$470,126	\$11,500 b			\$470,126	2.0		\$9,508	\$255,129		\$266,612		\$214,880 343 (331)		
Services	345 (333)	\$0				\$0	0.0		\$0	\$0		\$0		\$0	345 (333)	
Meters	346 (344)	\$6,197				\$6,197	3.3		\$1,195	\$38,371		\$39,566		\$33,369 346 (344)		
Meter Installations	347 (334)	\$55,139				\$55,139	2.5		\$13,288	\$27,209		\$39,530		\$25,620 347 (334)		
Hydrants	348 (335)	\$22,294				\$22,294	2.0		\$456	\$13,015		\$23,472		\$22,322 348 (335)		
Other Transmission & Distribution Plant	349 (335)	\$0				\$0				\$0	\$0		\$0		\$0	349 (335)
GENERAL PLANT																
Land & Land Rights	350 (374)	\$0				\$0				\$0	\$0		\$0		\$0	349 (374)
Structures & Improvements	350	\$0				\$0				\$0	\$0		\$0		\$0	350 350
Office Furniture & Equipment	351	\$12,649	\$20,038 a			\$12,238	\$20,449	5.0		\$827	\$5,841		\$5,570		\$26,039 351	
Office Computer Equipment	351.1	\$0				\$0	14.3		\$0	\$0		\$0		\$0	351.1	
Transportation Equipment	352	\$28,149	\$40,240 a,b			\$28,149	\$29,680	12.5		\$2,904	\$19,570		\$16,080		\$33,680 352	
Tools, Shop & Garage Equipment	354	\$2,258	\$4,020 b			\$2,258	\$4,020	5.0		\$275	\$1,446		\$1,237		\$9,265 354	
Power Operated Equipment	356	\$24,488				\$24,488	0.0		\$0	\$23,559		\$23,559		\$29,500 356		
Communication Equipment	357	\$0				\$0				\$0	\$0		\$0		\$0	357
Miscellaneous Equipment	358	\$0				\$0				\$0	\$0		\$0		\$0	358
Other Tangible Plant	359	\$0				\$0				\$0	\$0		\$0		\$0	359
Total		\$1,371,494	\$25,462			\$20,207	\$1,451,549		\$47,164	\$200,572		\$275		\$712,358		\$710,191

#### **Notes**

**ii. Additions and retirements based on Liberty Response to DRs 0044 and 0045 and 0039.**

b. Salvage adjustments made to reserve and plant additions, based on response to DR0055

Total Plant in Service	\$1,431,540
Total CIAC	\$4,591
<u>Total Reserves</u>	<u>\$712,358</u>
	\$714,600

Additions to C/A/C recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End C/A/C Amortization Reserve"

Schedule SBM-d12  
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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2014	2014			2014				2014				2014		2014	
<b>INTANGIBLE PLANT</b>																	
Organization	301	\$0				\$0			\$0	\$0				\$0	\$0	\$0	
Franchise & Consents	302	\$0				\$0			\$0	\$0				\$0	\$0	\$0	
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0				\$0	\$0	\$0	
<b>SOURCE OF SUPPLY PLANT</b>																	
Land & Land Rights	310	\$5,734	\$3,250	a		\$489			\$0	\$0				-\$489		\$10,290,310	
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0				\$0	\$0	\$0	
Wells and Springs	314 (307)	\$120,000	\$18,704	a		\$2,194	\$136,761	2.0	\$2,374	\$13,043				\$0	\$0	\$0	
Supply Mains	316 (309)	\$0				\$0			\$0	\$0				\$0	\$0	\$0	
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$65,018	\$81,870	a		\$10,110	\$132,928	2.0	\$2,460	\$13,821				\$19,473		\$119,555,721	
Electric Pumping Equipment	321.1 (311)	\$160,861	\$24,278	a		\$4,563	\$180,576	10.0	\$16,972	\$75,568				\$0	\$0	\$103,501,875.1 (311)	
High Service or Roaster Pump Equipment	322.2 (311)	\$40,541	\$10,254	a		\$0	\$72,775	6.7	\$3,963	\$6,063				-\$2,200		\$74,475,352.2 (311.1)	
Other Pumping Equipment	328	\$0				\$0			\$0	\$0				\$0	\$0	\$0	
<b>WATER TREATMENT PLANT</b>																	
Water Treatment Equipment	332 (320)	\$15,275	\$1,774	a		\$1,030	\$14,710	2.0	\$435	\$14,442				\$13,047		\$1,772,332 (320)	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Land & Land Rights	340	\$588	\$310	b		\$48	\$156			\$0	\$0			\$0		\$0	
Distribution Reservoirs & Standpipes	342 (110)	\$140,421					\$147,421	2.0		\$8,561	\$140,540				\$0	\$0	\$184,370,162 (110)
Transmission & Distribution Mains	343 (331)	\$480,701	\$62,157	a		\$1,142	\$543,816	2.0	\$10,224	\$266,012				\$275,698		\$266,121,141 (331)	
Services	345 (333)	\$0				\$0		0.0	\$0	\$0				\$0	\$0	\$0	
Meters	346 (334)	\$26,197	\$11,180	a		\$4,348	\$45,034	3.3	\$1,307	\$39,564				\$36,530		\$6,304,546 (334)	
Meter Installations	347 (334)	\$65,339					\$65,339	2.5		\$3,628	\$39,536				\$41,158		\$21,981,547 (334)
Hydrants	348 (335)	\$23,704					\$22,794	2.0	\$1,456	\$13,472				\$13,028		\$8,166,148 (335)	
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0				\$0	\$0	\$0	
<b>GENERAL PLANT</b>																	
Land & Land Rights	380 (374)	\$0				\$0			\$0	\$0				\$0	\$0	\$0	
Structures & Improvements	390	\$0				\$0		7.5	\$0	\$0				\$0	\$0	\$0	
Office Furniture & Equipment	391	\$20,449	\$2,311	a		\$326	\$20,864	1.0	\$1,020	-\$5,725				-\$4,776		\$25,720,301	
Office Computer Equipment	391.1	\$0	\$472			\$400	\$61	14.3	\$9	\$0				-\$4,406		\$467,301.1	
Transportation Equipment	392	\$19,680	\$4,292	b		\$18,149	\$6,323	12.5	\$3,618	\$16,086	\$2,149	d	\$2,000	\$1	\$1,903	\$4,229,392	
Tools, Shop & Garage Equipment	394	\$8,038	\$2,311	a		\$201	\$10,048	5.0	\$452	\$1,237				-\$1,076		\$11,126,394	
Power Operated Equipment	396	\$24,408					\$24,460	0.0	\$0	\$23,520				\$28,550		\$208,395	
Communication Equipment	397	\$0	\$3,378	a		\$3,361		6.70	\$113	26				\$113		\$3,295,397	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0				\$0	\$0	\$0	
Other Tangible Plant	399	\$0				\$0			\$0	\$0				\$0	\$0	\$0	
Total		\$1,431,549	\$296,298			\$80,702	\$1,607,645		\$50,793	\$721,358	\$2,350			\$605,308		\$922,437	

**Notes**

- a. Additions and retirements based on Liberty response to DRs D044 and D045.
- b. Transfer treated as a retirement because it was not clear to where the transfer occurred.
- c. A portion of the addition amount represents a transfer into plant, according to plant workbook provided in response from DR0099.
- d. Salary correction was applied based on response to DR0033.
- e. Surplus rate was used because the schedule did not designate a rate, and the plant account is no longer "0".

Total Plant In Service	\$1,007,645
Total CIAC	\$4,582
Total Reserves	<u>\$283,308</u>
	\$917,755
Amortized CIAC	\$2,406
Net Rate Base	\$920,751

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Contributions In Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$9,800				\$9,800			\$0	-\$489			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$136,763	\$6,703	a		\$801	\$142,663	2.0	\$2,794	\$33,423			\$55,416		\$87,247	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$132,528	\$8,292	a		\$18,809	\$203,323	2.5	\$4,196	\$19,873			\$5,470		\$127,651	321
Electric Pumping Equipment	325.1 (312)	\$160,576	\$8,495	b		\$160,040	10.0	\$16,483	\$57,008			\$78,549		\$95,492	325.1 (312)	
High Service or Booster Pump Equipment	325.2 (313)	\$72,772				\$72,772	6.7	\$4,876	\$2,209			\$9,276		\$70,995	325.2 (313)	
Other Pumping Equipment	328	\$0				\$0			\$0	\$0			\$0		\$0	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$14,719	\$1,995	\$5,934	a	\$353	\$17,926	2.0	\$473	\$12,247			\$13,062		\$4,854	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Land & Land Rights	340	\$856				\$856			\$0	-\$43			\$0		\$898	340
Distribution Reservoirs & Standpipes	342 (320)	\$242,421				\$242,421	2.5	\$8,561	\$15,101			\$16,602		\$175,759	342 (320)	
Transmission & Distribution Mains	343 (331)	\$545,816	\$12,315	a		\$51,092	\$592,900	2.8	\$10,947	\$775,695			\$295,549		\$267,350	343 (331)
Services	345 (333)	\$0				\$0	0.0	\$0	\$0	\$0			\$0		\$0	345 (333)
Materials	346 (334)	\$43,034	\$7,411	a		\$2,501	\$47,944	3.1	\$1,501	\$16,530			\$35,556		\$12,414	346 (334)
Meter Installations	347 (334)	\$65,139				\$65,139	2.5	\$1,628	\$41,158			\$42,786		\$22,352	347 (334)	
Hydrants	348 (335)	\$22,704				\$22,704	2.0	\$456	\$19,928			\$14,384		\$8,410	348 (335)	
Other Transmission & Distribution Plant	349 (336)	\$0				\$0			\$0	\$0			\$0		\$0	349 (336)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$0				\$0			\$0	\$0			\$0		\$0	389 (374)
Structures & Improvements	390	\$0				\$0	2.5	\$0	\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$20,354	\$2,036	a		\$1,274	\$21,116	5.0	\$1,037	-\$4,876			\$5,113		\$26,229	391
Office Computer Equipment	391.1	\$53	\$1,452	a		\$68	\$1,656	14.3	\$123	-\$404			\$344		\$2,000	391.1
Transportation Equipment	392	\$6,123	\$9,430	a		\$5,328	\$9,450	12.5	\$973	\$1,803			\$1,907		\$11,447	392
Tools, Shop & Garage Equipment	394	\$10,048				\$10,048	5.0	\$503	-\$1,078			\$576		\$10,624	394	
Power Operated Equipment	396	\$24,468	\$3,249	a		\$3,717	0.0	\$0	\$23,359			\$23,359		\$2,158	396	
Communication Equipment	397	\$3,308	\$2,018	a		\$0	\$5,386	6.70	\$293	\$113			\$4,906		\$4,988	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$1,607,645	\$144,016			\$30,913	\$1,720,748		\$54,841	\$685,308	\$3,220		\$710,486		\$1,010,262	

Total Plant In Service

Total CIAC

Total Reserves

\$1,720,748

\$4,572

\$710,486

\$1,005,690

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service	Balanc	Additional	Note	Retirements	In Service	Prior Ordered	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2016	Begin				2016	(percent)										
INTANGIBLE PLANT																		
Organization	301	\$0					\$0			\$0	\$0					\$0	\$0	301
Franchises & Consents	302	\$0					\$0			\$0	\$0					\$0	\$0	302
Miscellaneous Intangible Plant	303	\$0					\$0			\$0	\$0					\$0	\$0	303
SOURCE OF SUPPLY PLANT																		
Land & Land Rights	310	\$9,800					\$9,800			\$0	-\$480					-\$480		\$10,280 310
Structures & Improvements	311 (304)	\$0					\$0			\$0	\$0					\$0	\$0	311 (304)
Wells and Springs	314 (307)	\$14,463					\$14,463	2.0		\$2,853	\$55,416					\$58,260	\$84,394 314 (307)	
Supply Mails	316 (309)	\$0					\$0			\$0	\$0					\$0	\$0	316 (309)
PUMPING PLANT																		
Structures & Improvements	321	\$209,121	\$24,689 a, c				\$5,001	\$223,909	2.5	\$5,338	\$5,470					\$6,907	\$217,002 321	
Electric Pumping Equipment	325.1 (313)	\$169,042	\$102,280 b				\$0	\$56,136	10.0	\$56,514	\$79,549					\$100,063	\$261,173 325.1 (313)	
High Service or Booster Pump Equipment	325.2 (312)	\$72,775						\$72,775	6.7	\$4,876	\$2,676					\$7,592	\$65,223 325.2 (313)	
Other Pumping Equipment	328	\$0						\$0		\$0	\$0					\$0	\$0	328
WATER TREATMENT PLANT																		
Water Treatment Equipment	332 (320)	\$17,920	\$9,610 a				\$2,603	\$24,227	2.0	\$6,623	\$13,067					\$11,085	\$11,842 332 (320)	
TRANSMISSION & DISTRIBUTION PLANT																		
Land & Land Rights	340	\$856						\$856			\$0	-\$43					-\$43	\$856 340
Distribution Reservoirs & Standpipes	342 (330)	\$342,721						\$342,721	2.5	\$56,561	\$166,662					\$175,223	\$167,198 342 (330)	
Transmission & Distribution Mains	343 (331)	\$552,900	\$12,860 a				\$3,238	\$564,551	2.0	\$11,175	\$285,548					\$295,500	\$269,051 343 (331)	
Services	345 (333)	\$0						\$0	0.0		\$0	\$0				\$0	\$0	345 (333)
Meters	346 (334)	\$47,344	\$4,720 a				\$1,581	\$51,081	3.3	\$1,634	\$35,530					\$35,533	\$15,300 346 (334)	
Meter Installations	347 (334)	\$65,159						\$65,159	2.5	\$1,628	\$48,780					\$44,414	\$20,725 347 (334)	
Hydrants	348 (335)	\$22,794	\$12,284 a				\$790	\$34,232	2.0	\$570	\$14,384					\$14,158	\$20,074 348 (335)	
Other Transmission & Distribution Plant	349 (339)	\$0								\$0	\$0					\$0	\$0	349 (339)
GENERAL PLANT																		
Land & Land Rights	350 (374)	\$0						\$0		\$0	\$0					\$0	\$0	350 (374)
Structures & Improvements	350	\$0						\$0	2.5	\$0	\$0					\$0	\$0	350
Office Furniture & Equipment	351	\$21,316						\$21,316	5.0	\$1,056	-\$2,313					-\$4,057	\$25,373 351	
Office Computer Equipment	352.1	\$1,056						\$1,056	14.3	\$237	-\$344					-\$4,057	\$1,763 352.1	
Transportation Equipment	352	\$9,456						\$9,456	12.5	\$1,203	-\$1,992					-\$1,992	\$24,268 352	
Tool, Shop & Garage Equipment	354	\$10,048						\$10,048	5.0	\$502	-\$374					-\$374	\$10,222 354	
Power Operated Equipment	356	\$25,717						\$25,717	0.0	\$0	\$23,250					\$23,250	\$22,138 356	
Communication Equipment	357	\$5,386						\$5,386	6.70	\$351	\$406					\$767	\$4,619 357	
Miscellaneous Equipment	358	\$0						\$0		\$0	\$0					\$0	\$0	358
Other Tangible Plant	359	\$0						\$0		\$0	\$0					\$0	\$0	359
Total		\$1,720,748	\$256,310				\$10,099	\$1,966,965		\$67,107	\$710,486					\$707,494	\$1,199,471	

Nat

e. Additions and retirements based on Liberty response to DRs 0044 and 0045.

b. Added retirement/addition on 3/20 after reviewing responses to DR 99

c. corrected from previous version of workbook; was booked to account 325-1

Total Plant In Service

Total CIAC \$4,555

Total Reserves \$767,494

51,194,916

**Amortized CAC** \$2,786  
**Net Rate Base** \$1,197,702

Additions to CIAC recorded and summed in "Start or Add or Remove"

Retirements recorded and summed as negative entries in both "Start or Add or Remove"

and "Year End CIAC Amortization Reserve"

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THESE ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES ARE NOT AUDITED -- FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.		
		2017	2017		2017	2017	(percent)	(percent)	12 month	2017	2017		2017		2017			
INTANGIBLE PLANT																		
Organization	301	50				50				50	50			50	50	50	301	
Franchises & Contests	302	50				50				50	50			50	50	50	302	
Miscellaneous Intangible Plant	303	50				50				50	50			50	50	50	303	
SOURCE OF SUPPLY PLANT																		
Land & Land Rights	310	59,800				59,800				50	(\$489)			(\$489)		\$10,290	310	
Structures & Improvements	311 (304)	50				50				50	50			50	50	50	311 (304)	
Wells and Springs	314 (307)	5142,653				5142,653	2.0		52,853	558,280	561,172			561,541	514 (307)			
Supply Mains	316 (309)	50				50				50	50			50	50	50	316 (309)	
PUMPING PLANT																		
Structures & Improvements	321	5223,309	\$144,497 a			53,023	\$365,383	2.5	57,356	56,907			511,250		\$354,133	321		
Electric Pumping Equipment	325.1 (311)	5361,216	\$144,475 a,w, x			514,019	\$488,790	10.0	549,501	\$100,063			527,645		\$361,145	325.1 (311)		
High Service or Booster Pump Equipment	325.2 (311)	527,775							572,725	6.7					512,428		560,347	325.2 (311)
OTHER PUMPING EQUIPMENT	328	50							50	50					50	50	528	
WATER TREATMENT PLANT																		
Water Treatment Equipment	332 (320)	524,027				524,027	2.0		5725	211,085			511,808		513,119	332 (320)		
TRANSMISSION & DISTRIBUTION PLANT																		
Land & Land Rights	340	5856				5856				50	50			50		5856	340	
Distribution Reservoirs & Standpipes	342 (320)	5262,421				5242,421	2.5		58,501	5175,223			5183,784		\$158,537	342 (320)		
Transmission & Distribution Mains	343 (351)	5564,551				51,005	5563,546	2.0		511,781	5295,500			5205,776		5257,770	343 (351)	
Services	345 (353)	50	\$5,400 a, E			50	50,000	0.0		50	50			50	50	50	345 (353)	
Meters	346 (344)	551,043	55,405 a, E			526,908		3.5		51,783	335,583			537,366		519,602	346 (344)	
Meter Installations	347 (344)	566,139				566,139	2.5		51,628	564,414			546,342		519,687	347 (344)		
Hydrants	348 (355)	534,232				534,232	2.0		5685	514,138			514,843		519,389	348 (355)		
Other Transmission & Distribution Plant	349 (339)	50				50			50	50			50	50	50	349 (339)		
GENERAL PLANT																		
Land & Land Rights	374	50				50				50	50			50	50	50	374	
Structures & Improvements	390	50				50	2.5		50	50			50	50	50	390		
Office Furniture & Equipment	391	521,116	53,902 a			52,199	522,879	5.0		51,100	(\$4,057)			528,035	391			
Office Computer Equipment	391.1	51,656					51,056	14.3		5287	(\$107)			51,526	501.1			
Transportation Equipment	392	59,450				59,450	12.5		51,181	(\$816)			5365		50,085	392		
Tools, Shop & Garage Equipment	394	520,046	55,373 a			53,766	514,655	3.0		5638	(\$74)			520,222		519,877	394	
Power Operated Equipment	396	525,717				525,717	0.0		50	525,299			523,559		523,258	396		
Communication Equipment	397	55,386				55,386		6.70	5361	5767			51,328		54,258	397		
Miscellaneous Equipment	398	50				50			50	50			50	50	50	398		
Other Tangible Plant	399	50				50			50	50			50	50	50	399		
SHARED SERVICES (as of June 30, 2017)		549,801,277																
Land & Land Rights	374.1	55,304	c			55,404	0.0		50	50	c		50		52,240	374.1		
Structures & Improvements	390.1	500,721	c			500,223	500		52,488	510,402	510,402	c	500,721		377,561	390.1		
Office Furniture & Equipment	391.1	52,644	c			52,104	522,469	4.75	5286	522,854	518,854	c	50,650		59,704	391.1		
Transportation Equipment	392.1	510,699	c			510,409	10,539		5285	522,204	518,204	c	50,763		57,763	392.1		
Tools, Shop & Garage Equipment	394.1	51,529	c			51,259	54,450	4.50	51,831	551,516	518,516	c	51,370		54,370	394.1		
Miscellaneous Equipment	398.1	52,385	c			52,085	3,60		50,000	528,638	528,638	c	52,000		51,040	398.1		
Other Tangible Plant	399.1	55,779	c			55,779	4,72		52,240	528,638	528,638	c	52,385		51,441	399.1		
Other Tangible Plant - Servers	399.2	54,629	c			54,629	14,29		52,240	528,638	528,638	c	54,629		50,000	399.1		
Other Tangible Plant - Network/H/W	399.3	52,243	c			52,243	14,29		52,240	528,638	528,638	c	51,061		399.3			
Other Tangible Plant - PC/H/W	399.4	545,560	c			545,560	14,29		52,240	528,638	528,638	c	523,759		57,350	399.4		
Other Tangible Plant - PCs/S/W	399.5	524,549	c			524,549	14,29		52,240	528,638	528,638	c	518,602		518,602	399.5		
Total Shared Services		52,455,302	c			52,612	52,612		52,240	528,638	528,638	c	51,033,724		51,033,724			

**Notes**  
a. Additions and retirements based on Liberty response to DRs 0044 and 0045.

- b. Based on Liberty WP 7-2.
- c. Based on Liberty WP 7-3.

Based on 100% of 1997.

Total Plant in Service	\$2,695,22
Total CIAC	\$4,54
Total Reserves	\$1,043,72
	\$1,646,94

Additions to CIAC recorded and summed in "Start or Add or Removal"  
Retirements recorded and summed as negative entries in both "Start or Add or Removal" and "Year End CIAC Amortization Reserve"

WR-2018-0171  
Liberty Utilities (Missouri Water)

Noel  
Water

e. An amount of \$142,473 (and retirement of \$14,278) was added after reviewing response to DR 99

f. Spreadsheet listed a transfer which was omitted because the asset class was not clear

g. Retirements of \$2,534 and \$641 were listed as "transfers" in the DR 44/45/99 responses; treated as retirements because it was not indicated where the transfer went

Amortized CIAC	\$2,965
Net Rate Base	\$1,649,912

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
INTANGIBLE PLANT		Oct-Dec 2005	Oct-Dec 2005		Oct-Dec 2005	Oct-Dec 2005	(percent)	(percent)	3 months	Oct-Dec 2005	Oct-Dec 2005		Oct-Dec 2005		Oct-Dec 2005	
Franchises	301	\$0				\$0				\$0	\$0		\$0		\$0	301
Franchises & Consents	302	\$0				\$0				\$0	\$0		\$0		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0				\$0	\$0		\$0		\$0	303
COLLECTION PLANT																
Structures & Improvements	351	\$63,162	a			\$63,162	2.5		\$1,580	\$9,756		a	\$10,451		\$50,011	351
Collection Sewers-Fire	352.1	\$3,276	a			\$3,276	2.0		\$616	\$3,456		a	\$1,477		\$1,477	352.1
Collection Sewers-Gravity	352.2	\$144,136	a			\$144,136	2.0		\$2,883	\$10,556		a	\$52,771		\$10,556	352.2
Services to Customers	353	\$0				\$0	2.0		\$0	\$0		a	\$0		\$0	353
Flow Measurement Devices	354	\$6,159	a			\$6,159	1.3		\$829	\$5,124		a	\$2,176		\$4,181	354
Flow Measurement Installations	355	\$2,009	a			\$2,009	10.0		\$201	\$1,312		a	\$1,312		\$2,277	355
PUMPING PLANT																
Receiving Walls	362	\$10,661	a			\$10,661	4.0		\$107	\$9,866		a	\$3,077		\$7,588	362
Electric Pumping Equipment	363	\$209,655	a			\$209,655	10.0		\$20,965	\$168,199		a	\$173,061		\$29,294	363
TREATMENT AND DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$447,818	a			\$447,818	5.0		\$22,395	\$148,745		a	\$154,141		\$113,495	372
Plant Sewers	373	\$15,772	a			\$15,772	2.5		\$392	\$1,226		a	\$3,425		\$1,226	373
Outfall Sewer Lines	374	\$1,802	a			\$1,802	2.0		\$364	\$0		a	\$100		\$1,802	374
CENTRAL PLANT																
Land & Land Rights	374	\$0				\$0			\$0	\$0						374
Structures & Improvements	390	\$0				\$0			\$0	\$0						390
Office Furniture & Equipment	391	\$7,394	a			\$7,394	5.0		\$370	\$2,030		a	\$2,727		\$4,672	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0						391.1
Transportation Equipment	392	\$0				\$0			\$0	\$0						392
Tools, Shop & Garage Equipment	394	\$0				\$0			\$0	\$0						394
Power Operated Equipment	396	\$0				\$0			\$0	\$0						396
Communication Equipment	397	\$0				\$0	6.7		\$0	\$0						397
Other Tangible Plant	399	\$0				\$0			\$0	\$0						399
Total		\$114K,R84	50		50	\$114K,R84			413,661	239,191		60	\$405,779		\$743,305	

**Note**  
e. Starting balances based on staff acquisition schedules in WBS-2006-0425.

b. Starting balances based on staff accounting schedules in WR-2000-0425.

**Figure 9-123** Ratio of beginning CAC to beginning night balance.

Total Plant in Service	\$1,148,884
Total CIAC	\$209,528
Total Reserves	\$405,579
	\$443,772

Amortized CIAC \$3,562  
Net Rate Base \$447,332

Schedule SBM-d13  
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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED & FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin 2006	Additions 2006	Note	Retirements 2006	In Service Balance End 2006	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months 2006	Begin Reserve Balance 2006	Salvage Corrections 2006	Note	End Reserve Balance 2006	Note	Net Plant Ind 2006	Account No.	
INTANGIBLE PLANT																	
Organization	101	\$0				\$0			\$0							\$0	101
Franchises & Contracts	102	\$0				\$0			\$0							\$0	102
Miscellaneous Intangible Plant	301	\$0				\$0			\$0							\$0	301
COLLECTION PLANT																	
Structures & Improvements	311	\$61,162	256,144	a		27,310	5119,196	2.6	\$2,192	\$10,171						\$5,211	1151
Collection Sewers-Force	312,1	\$3,276	50,386	a		\$0	28,833	2.0	\$1,713	\$3,422					\$2,764	312,1	
Collection Sewers-Gravity	312,2	\$344,136	257,420	a		27,457	\$106,099	2.0	\$2,182	\$9,277					\$141,897	312,2	
Goods/Services to Customers	453	\$0				\$0	2.0	\$0	\$0						\$0	353	
Flow Measurement Devices	744	\$0,879	52,000	a		\$0	6,813	3.3	\$246	\$2,126					\$1,686	174	
Flow Measurement Installations	353	\$0,209				\$0	2.0	\$0	\$0						\$1,32	2777	
PUMPING PLANT																	
Receiving Wells	362	\$10,651				\$10,651	4.0	\$426	\$3,073						\$3,493	362	
Electric Pumps/Equipment	363	\$292,555	53,001	a		23,182	203,376	10.0	\$20,395	\$124,261					\$211,375	363	
TREATMENT AND DISPOSAL PLANT																	
Treatment & Disposal Equipment	372	\$482,838	52,676	a		\$3,473	\$480,044	5.0	\$24,422	\$154,241					\$172,292	372	
Plant Sewers	373	\$15,772				\$0	2.5	\$0	\$0						\$111,249	373	
Outfall Sewer Lines	374	\$3,402				\$0	2.0	\$0	\$0						\$11,353	374	
GENERAL PLANT																	
Land & Land Rights	374	\$0				\$0			\$0						\$0	374	
Structures & Improvements	390	\$0				\$0			\$0						\$0	390	
Office Furniture & Equipment	391	\$2,304				\$2,304	5.0	\$170	\$0,722						\$1,092	391	
Office Computer Equipment	391,1	\$0				\$0	14.3	\$0	\$0						\$4,302	391,1	
Transportation Equipment	392	\$0				\$0		\$0	\$0						\$0	392	
Storage Equipment	393	\$930		a, b		\$0	0.0	\$0	\$0						(\$930)	393	
Tool, Shop & Garage Equipment	394	\$0	21,664	a		\$1,112	6,00	\$149	\$0						(\$191)	394	
Power Operated Equipment	395	\$0				\$0		\$0	\$0						\$0	395	
Communication Equipment	397	\$0				\$0	6.7	\$0	\$0						\$0	397	
Other Tangible Plant	399	\$0				\$0		\$0	\$0						\$0	399	
Total		\$1,148,884	\$10,478			\$20,860	\$1,258,513		\$55,972	\$405,479					\$480,987	5817,331	

### Note

a. Additions and retirements based on Liberty response to DRs 0044 and 0045.

b. Liberty assigned to 1996 NARUC Act, No. 393 - Tools, Shop & Garage Equipment.

~~C. NO SURVEY WAS DETERMINED FOR THIS ACCOUNT BECAUSE THERE WAS A "0" BALANCE AT THE LAST RATE CASE; SURROGATE RATE WAS ASSUMED.~~

Total Plant in Service \$3,258,513  
Total CAC \$290,865  
Total Reserves \$440,682

Additions to CIAC record and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

Schedule SBM-d13  
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ENGINEERING: YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 2007	Additions 2007	Note Retirements 2007	In Service Balance End 2007	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months 2007	Begin Reserve Balance 2007	Salvage Corrections 2007	Note End Reserve Balance 2007	Note Net Plant End 2007	Account No.
<b>INTANGIBLE PLANT</b>													
Organization	301	\$0			\$0			\$0	\$0		\$0	\$0	301
Franchise & Consents	302	\$0			\$0			\$0	\$0		\$0	\$0	302
Miscellaneous Intangible Plant	303	\$0			\$0			\$0	\$0		\$0	\$0	303
<b>COLLECTION PLANT</b>													
Structures & Improvements	351	\$117,196			\$117,196	2.0		\$2,895	\$5,233		\$0,038	\$106,158	351
Collection Sewers-Force	352.1	\$6,831	\$1,569	a	\$201	\$10,190	2.0	\$140	\$2,764		\$2,753	\$2,437	352.1
Collection Sewers-Gravity	352.2	\$104,099	\$13,278	a	\$1,714	\$40,630	2.0	\$7,998	\$72,202		\$94,486	\$347,137	352.2
Services to Customers	363	\$0			\$0	2.0		\$0	\$0		\$0	\$0	363
Flow Measurement Devices	364	\$6,515			\$0	3.5		\$2,092	\$1,685		\$1,685	\$6,564	364
Flow Measurement Installations	365	\$2,009			\$0	3.0		\$1,009	\$1,009		\$1,009	\$2,777	365
<b>PUMPING PLANT</b>													
Receiving Wells	366	\$10,661			\$10,661	4.0		\$420	\$3,499		\$1,025	\$6,736	366
Electric Pumping Equipment	367	\$203,374			\$203,374	10.0		\$20,337	\$191,375		\$215,712	(\$8,396)	367
<b>TREATMENT &amp; AN DISPOSAL PLANT</b>													
Treatment & Disposal Equipment	372	\$489,041	\$2,656	a, b	\$1,224	\$490,172	5.0	\$24,485	\$177,292		\$200,703	\$280,819	372
Plant Sewers	373	\$15,722			\$0	\$15,722	2.5	\$394	\$4,219		\$4,613	\$11,169	373
Outfall Sewer Lines	374	\$3,892			\$0	\$3,892	2.0	\$78	\$0		\$1,775	\$3,717	374
<b>GENERAL PLANT</b>													
Land & Land Rights	374	\$0			\$0			\$0	\$0		\$0	\$0	374
Structures & Improvements	390	\$0			\$0			\$0	\$0		\$0	\$0	390
Office Furniture & Equipment	391	\$7,394			\$0	5.0		\$370	\$3,092		\$3,462	\$3,237	391
Office Computer Equipment	391.1	\$0			\$0	14.3		\$0	\$0		\$0	\$0	391.1
Transportation Equipment	392	\$0			\$0			\$0	\$0		\$0	\$0	392
Storm Equipment	393	\$0			\$0	5.0		\$20	\$0		\$0	\$0	393
Tools, Shop & Garage Equipment	394	\$1,012	\$1,072	a	\$542	\$2,084	5.0	\$102	\$1,020		\$500	\$2,088	394
Power & Land Equipment	395	\$0			\$0			\$0	\$0		\$0	\$0	395
Communication Equipment	397	\$0			\$0	6.2		\$0	\$0		\$0	\$0	397
Other Tangible Plant	399	\$0			\$0			\$0	\$0		\$0	\$0	399
<b>Total</b>		\$1,758,513	\$18,465		\$3,723	\$1,773,297		\$57,468	\$440,647		\$494,429	\$776,826	

Note

a. Additions and retirements based on Liberty response to DAs 004A and 004B.

b. Additions and retirements to Ozark Mountain 1996 NAUC USA Acct. No 389 - Other Plant & Miscellaneous equipment assigned to this account.

Total Plant In Service \$1,273,257  
 Total CIAC \$289,060  
 Total Reserves \$494,429  
 \$488,868

Amortized CIAC \$20,004  
 Net Rate Base \$505,773

Additions to CIAC recorded and summed in "Start or Add or Remove"  
 Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
 and "Year End CIAC Amortization Reserve"

and "Year End CIAC Amortization Reserve"

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ENGINEERING:YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin 2009	Additions 2009	Note	Retirements 2009	In Service Balance End 2009	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2009	Salvage Corrections 2009	Note	End Reserve Balance 2009	Note	Net Plant End 2009	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
<b>COLLECTION PLANT</b>																
Structures & Improvements	351	\$113,214	\$13,277	a,b	\$0	\$126,491	2.5		\$2,961	\$10,456			\$11,074		\$119,624	351
Collection Sewers-Force	352.1	\$10,497				\$10,497	2.0		\$2,191	\$2,917			\$3,127		\$7,370	352.1
Collection Sewers-Gravity	352.2	\$491,978	\$1,867	a,b	\$0	\$490,858	2.0		\$8,495	\$24,981			\$70,121		\$350,493	352.2
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353
Flow Measurement Devices	354	\$6,532				\$8,532	3.1		\$2,920	\$2,250			\$2,532		\$6,000	354
Flow Measurement Installations	355	\$2,709				\$2,009	1.0		\$2,009	\$0			\$132		\$2,777	355
<b>PUMPING PLANT</b>																
Bearaving Wells	362	\$10,661				\$10,661	4.0		\$476	\$4,351			\$4,777		\$5,484	362
Electric Pumping Equipment	363	\$203,472	\$8,850	a,b	\$0	\$205,312	10.0		\$20,654	\$231,819			\$245,767		(\$27,052)	363
<b>TREATMENT &amp; DISPOSAL PLANT</b>																
Treatment & Disposal Equipment	372	\$404,786	\$4,245	a,b	\$0	\$408,040	5.0		\$20,733	\$223,974			\$268,320		\$245,701	372
Plant Sewer Lines	373	\$15,272				\$15,272	2.0		\$3,054	\$0,007			\$10,172		\$10,172	373
Outfall Sewer Lines	374	\$3,492				\$3,492	2.0		\$781	\$953			\$131		\$3,561	374
<b>GENERAL PLANT</b>																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374
Structures & Improvements	376	\$0				\$0			\$0	\$0			\$0		\$0	376
Office Furniture & Equipment	378	\$7,394				\$7,394	6.0		\$3,707	\$3,882			\$4,202		\$1,192	378
Office Computer Equipment	379.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	379.1
Transportation Equipment	379	\$0				\$0			\$0	\$0			\$0		\$0	379
Stocks Equipment	391	\$0				\$0	10.0		\$0	\$0			(\$602)		\$602	391
Tools, Shop & Garage Equipment	394	\$2,147	a,b			\$2,147	8.0		\$1,718	\$4,670			(\$3,999)		\$3,701	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$0				\$0	6.7		\$0	\$0			\$0		\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$1,295,074	\$23,093			\$12,985	\$1,305,069		\$56,417	\$540,100			\$504,559		\$715,510	

### Note

a. Additions and refinements based on Liberty responses to DRs 0044 and 0045.

4. "Transfers" from LIBERTY employee ID#s 0004 and 0015 were counted at additions/retirements, depending on whether it was a negative or positive value.  
5. Account #3189 (from Liberty work papers) was excluded to go into account 372 in staff work papers

... account 372 from Liberty Work papers was maximized to go into account 372 in staff work papers

Total Plant In Service	\$1,300,000
Total CIAC	\$283,028
Total Reserves	\$594,552
	\$428,482

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES → NOT AUDITED → FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service	Additions	Note	Retirements	In Service	Prior Ordered	Current	Calculated	Begin Reserve	Salvage	Note	End Reserve	Note	Net Plant End	Account No.	
		Balance Begin				2010				Balance				2010		2010	
<b>INTANGIBLE PLANT</b>																	
Organization	201	\$0					\$0		\$0	\$0				\$0		\$0	201
Franchise & Consents	302	\$0					\$0		\$0	\$0				\$0		\$0	302
Intangible Intangible Plant	303	\$0					\$0		\$0	\$0				\$0		\$0	303
<b>COLLECTION PLAN</b>																	
Structures & Improvements	351	\$123,608				\$123,608	2.0	\$3,002	\$11,074				\$16,116		\$109,582	351	
Collection Sewers-Force	352.1	\$10,497				\$10,497	2.0	\$210	\$3,137				\$2,137		\$7,160	352.1	
Collection Sewers-Gravity	352.2	\$420,550				\$420,550	2.0	\$8,411	\$70,121				\$28,510		\$347,018	352.2	
Services to Customers	353	\$0				\$0	2.0	\$0	\$0				\$0		\$0	353	
Flow Measurement Devices	354	\$8,532				\$8,532	1.0	\$282	\$2,532				\$2,614		\$5,718	354	
Flow Measurement Installations	355	\$2,000				\$2,000	1.0	\$200	\$2,000				\$132		\$2,277	355	
<b>PUMPING PLANT</b>																	
Breaching Walls	362	\$10,661				\$10,661	4.0	\$420	\$4,777				\$5,203		\$5,458	362	
Electric Pumping Equipment	363	\$201,815	\$6,715	8	\$4,694	\$207,310	10.0	\$20,054	\$245,767				\$261,731		(\$26,175)	363	
<b>TREATMENT &amp; DISPOSAL PLANT</b>																	
Treatment & Disposal Equipment	372	\$494,940				\$494,940	5.0	\$24,702	\$246,739				\$273,041		\$220,025	372	
Plant Sewers	373	\$15,722				\$15,722	2.5	\$394	\$5,461				\$5,795		\$9,777	373	
Outfall Sewer Lines	374	\$3,802				\$3,802	2.0	\$78	\$1,111				2406		\$3,483	374	
<b>GENERAL PLANT</b>																	
Land & Land Rights	374	\$0				\$0		\$0	\$0				\$0		\$0	374	
Structures & Improvements	380	\$0				\$0		\$0	\$0				\$0		\$0	380	
Office Furniture & Equipment	391	\$7,394				\$7,394	5.0	\$370	\$4,202				\$4,727		\$2,822	391	
Office Computer Equipment	391.1	\$0				\$0	14.3	\$0	\$0				\$0		\$0	391.1	
Transportation Equipment	392	\$0				\$0		\$0	\$0				\$0		\$0	392	
Stores Equipment	393	\$0				\$0	0.0	\$100	\$100				(\$802)		\$200	393	
Tools, Shop & Garage Equipment	394	\$2,302				\$2,302	0.0	\$165	\$165				(\$210)		\$2,516	394	
Power Operated Equipment	395	\$0				\$0		\$0	\$0				\$0		\$0	395	
Communication Equipment	397	\$0				\$0	6.7	\$0	\$0				\$0		\$0	397	
Other Tangible Plant	399	\$0				\$0		\$0	\$0				\$0		\$0	399	
Total		\$1,106,010	\$6,215			\$4,694	\$1,107,603		\$58,718	\$594,572				\$549,506		\$668,987	

Not

a. Additions and retirements based on Liberty response to DRs OD44 and OD45.

Total Plant in Service	\$1,307,5
Total CIAC	\$280,4
Total Reserves	\$648,5
	\$978,1

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

Amortized CIAC \$50,2  
Net Rate Base \$428,5

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ENGINEERING YEARLY BALANCE CHECK AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin 2011	Additions 2011	Note 2011	Retirements 2011	In Service Balance End 2011	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2011	Salvage Corrections 2011	Note 2011	End Reserve Balance 2011	Note 2011	Net Plant End 2011	Account No.	
INTANGIBLE PLANT							20	20		50	50		50	50	50	50	
Organization	101	\$0														50	101
Franchises & Consents	102	\$0					20	20		50	50		50	50	50	50	102
Miscellaneous Intangible Plant	103	\$0					20	20		50	50		50	50	50	50	103
COLLECTION PLANT																	
Structures & Improvements	901	\$123,928	\$11,500	a		21,743	\$133,713	2.5	\$2,825	\$14,116				\$15,588		\$117,995	351
Collection Sewers-Force	902.1	\$10,409						\$10,492	2.0	\$2,110	\$3,337			\$3,647		\$6,650	352.1
Collection Sewers-Gravity	902.2	\$40,558	\$30,463	b		63,219	\$44,779	2.0	\$8,683	\$78,532			\$83,996		\$363,798	352.2	
Services to Customers	103	\$0					50	2.0	50	50	50		50	50	50	50	103
Flow Measurement Devices	104	\$6,232					50	3.3	242	\$2,834			\$3,096		\$5,136	104	
Flow Measurement Installations	105	\$0,909					2,909	0.0	2,909	\$0	\$132			\$132		\$2,772	105
PUMPING PLANT																	
Receiving Wells	107	\$10,691					\$10,661	4.0	\$420	\$5,203			\$5,629		\$5,032	362	
Electric Pumping Equipment	108	\$202,326	\$5,335	a		2371	\$207,495	10.0	\$20,745	\$70,711			\$782,102		(\$74,450)	363	
TREATMENT AND DISPOSAL PLANT																	
Treatment & Disposal Equipment	112	\$104,040	\$24,425	b		\$14,403	\$964,063	5.0	\$24,003	\$273,041			\$283,597		\$220,471	372	
Plant Sewers	113	\$15,772						\$15,772	2.0	339	\$5,205			\$6,185		\$7,487	373
Outfall Sewer Lines	114	\$0,802						\$1,802	2.0	278	\$409			\$409		\$3,405	374
GENERAL PLANT																	
Land & Land Rights	174	\$0					50	50	50	50	50		50	50	50	50	174
Structures & Improvements	190	\$0					50	50	50	50	50		50	50	50	50	190
Office Furniture & Equipment	191	\$2,394					2,394	5.0	\$170	\$4,777			\$4,947		\$2,452	191	
Office Computer Equipment	191.1	\$0					50	14.3	50	50	50		50	50	50	50	191.1
Transportation Equipment	192	\$0					50	50	50	50	50		50	50	50	50	192
Stores Equipment	193	\$0					50	0.0	50	\$1,000	\$1,000			\$1,000		(\$1,000)	193
Tools, Shop & Garage Equipment	194	\$2,302						\$2,302	5.0	\$1,515	\$2,164			\$1,610		\$2,471	194
Power Operated Equipment	195	\$0					50	50	50	50	50		50	50	50	50	195
Communication Equipment	197	\$0					50	6.7	50	50	50		50	50	50	50	197
Other Tangible Plant	199	\$0					50	50	50	50	50		50	50	50	50	199
Total		\$1,307,581	\$66,977			\$19,735	\$1,354,875		\$59,468	\$148,596			\$148,339		\$666,492		

Ne

a. Additions and retirements based on Liberty response to DRs 0044 and 0045.

b. Liberty assigned to 1996 NARUC USOA Acct. No. 389 - Other Plant & Miscellaneous Equipment.

**Q12.1** [Response] from LIBRARY respondent to DMR-0041 and 0042 were counted at additions/retirements, depending on whether it was a negative or positive value.

Total Plant In Service	\$1,354,824
Total CMIAC	\$278,284
Total Reserves	\$680,332
	\$388,236

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

Contributions in Aid of Construction (CIAC)						
Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve
2011	2011		2011	2011	2011	
RECEIVED \$1,674						-1,674
RECEIVED \$1,073						-1,073
RECEIVED \$125						-125
RECEIVED \$100						50
-0-523	\$280,809		\$278,286	\$12,488	\$50,114	\$60,295
						\$217,914

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES ARE NOT AUDITED & FOR DISCUSSION PURPOSES ONLY.

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Notes	Net Plant End	Account No.	
INTANGIBLE PLANT																	
Organization	101	\$0				\$0			\$0	\$0				\$0		\$0	101
Franchises & Consants	102	\$0				\$0			\$0	\$0				\$0		\$0	102
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0				\$0		\$0	303
COLLECTION PLANT																	
Structures & Improvements	201	\$133,613	\$10,312	a	\$1,616	\$142,309	2.5	\$3,440	\$15,588					\$12,378		\$124,791	351
Collection Sewers-Force	302.1	\$10,497				\$10,497	2.0	\$2,190	\$3,547					\$3,757		\$35,740	352.1
Collection Sewers-Gravity	352.2	\$647,794	\$1,410	a	\$161	\$649,093	2.0	\$16,869	\$28,996					\$99,804		\$506,289	352.2
Services to Customers	353	\$0				\$0	2.0	\$0	\$0	\$0				\$0		\$0	353
New Measurement Devices	354	\$8,510				\$8,510	3.1	\$2,620	\$3,096					\$3,378		\$5,154	354
Flow Measurement Installations	355	\$2,020				\$2,020	0.0	\$0	\$0	\$132				\$3,12		\$2,777	355
PUMPING PLANT																	
Borehole Wells	362	\$10,661				\$10,661	4.0	\$436	\$5,629					\$6,056		\$4,666	362
Electric Pumping Equipment	363	\$207,406	\$1,760		\$1,120	\$206,061	10.0	\$20,728	\$282,102					\$201,647		\$21,124	363
TREATMENT AND DISPOSAL PLANT																	
Treatment & Disposal Equipment	372	\$504,061				\$504,061	5.0	\$25,201	\$281,592					\$308,705		\$125,268	372
Plant Issues	373	\$15,773				\$15,773	2.0	\$3,155	\$6,180					\$6,583		\$9,199	373
Offsite Power Lines	374	\$1,002				\$1,002	2.0	\$200	\$417					\$3,605		\$3,372	374
GENERAL PLANT																	
Land & Land Rights	375	\$0				\$0			\$0	\$0				\$0		\$0	375
Structures & Improvements	376	\$0				\$0			\$0	\$0				\$0		\$0	376
Office Furniture & Equipment	391	\$7,394	\$5,482	a	\$4,880	\$7,863	5.0	\$394	\$4,942					\$24,111		\$7,500	391
Office Computer Equipment	392.1	\$0				\$0	14.3	\$0	\$0	\$0				\$0		\$0	392.1
Transportation Equipment	392	\$0				\$0			\$0	\$0				\$0		\$0	392
Stores Equipment	393	\$0				\$0	100.0	\$0	\$0	\$0				\$0		\$0	393
Tools, Shop & Garage Equipment	394	\$9,302				\$2,802	5.0	\$1,401	\$14,310					\$10,740		\$3,766	394
Power Operated Equipment	395	\$0				\$0			\$0	\$0				\$0		\$0	395
Communication Equipment	397	\$0				\$0	6.7	\$0	\$0	\$0				\$0		\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0				\$0		\$0	399
Total		\$1,354,895	\$16,984		\$7,807	\$1,365,112		\$60,281	\$58,320					\$740,717		\$625,194	

No1

b. Additions and retirements based on Liberty response to DIs 0044 and 0045.

Total Plant in Service	\$1,365,9
Total CIAC	\$276,8
Total Reserves	\$740,7
	\$348,3

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

### **Contributions in Aid of Construction (CIAC)**

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
<b>INTANGIBLE PLANT</b>																	
Organization	101	\$0				\$0			\$0					\$0		\$0	101
Franchise & Concessions	102	\$0				\$0			\$0					\$0		\$0	102
Miscellaneous Intangible Plant	303	\$0				\$0			\$0					\$0		\$0	303
<b>COLLECTION PLANT</b>																	
Structures & Improvements	351	\$147,369	\$26,831	a	\$4,618	\$166,882	2.0	\$3,832	\$17,378					\$16,592		\$147,790	351
Collection Sewers-Force	352,1	\$10,497				\$10,497	2.0		\$210	\$1,757				\$3,307		\$6,100	352,1
Collection Sewers-Gravity	352,2	\$449,093				\$449,093	2.0		\$8,912	\$22,804				\$101,764		\$347,307	352,2
Services to Customers	353	\$0				\$0	2.0		\$0	\$0				\$0		\$0	353
Flow Measurement Devices	354	\$8,539				\$8,539	3.3		\$2,623	\$3,378				\$3,660		\$8,823	354
Flow Measurement Installations	355	\$2,709				\$2,709	0.0		\$0	\$0				\$137		\$2,777	355
<b>PUMPING PLANT</b>																	
Recycling Wells	362	\$10,661				\$10,661	4.0		\$426	\$6,055				\$6,481		\$6,180	362
Electric Pumping Equipment	363	\$208,061	\$7,513	b		\$210,714	10.0		\$20,820	\$301,685				\$317,764		\$107,050	363
<b>TREATMENT AND DISPOSAL PLANT</b>																	
Treatment & Disposal Equipment	372	\$504,061				\$504,061	5.0		\$25,203	\$106,705				\$110,206		\$110,005	372
Plantowers	373	\$15,272				\$15,272	2.0		\$324	\$15,272				\$15,272		\$15,272	373
Outfall Sewer Lines	374	\$1,402				\$1,402	2.0		\$78	\$145				\$641		\$1,249	374
<b>GENERAL PLANT</b>																	
Land & Land Rights	374	\$0				\$0			\$0	\$0				\$0		\$0	374
Structures & Improvements	390	\$0				\$0			\$0	\$0				\$0		\$0	390
Office Furniture & Equipment	391	\$7,461	\$7,200	c		\$7,200	5.0		\$399	\$441				\$570		\$7,400	391
Office Computer Equipment	391,1	\$0				\$0	14.3		\$0	\$0				\$0		\$0	391,1
Transportation Equipment	392	\$0				\$0			\$0	\$0				\$0		\$0	392
Stores Equipment	393	\$0				\$0	0.0		\$0	\$0				(\$402)		(\$402)	393
Tools, Shop & Garage Equipment	394	\$2,307				\$2,307	0.0		\$119	\$154				\$63		\$2,241	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0				\$0		\$0	396
Communication Equipment	397	\$0				\$0	6.7		\$0	\$0				\$0		\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0				\$0		\$0	399
Total		\$1,165,917	\$14,643			\$9,748	\$1,190,807		\$60,160	\$746,173				\$701,829		\$908,726	

a. Additions and retirements based on Liberty response to DRs 0044 and 0045.

Total Plant in Service	\$1,390,8
Total CIAC	\$272,1
Total Reserves	<u>\$791,8</u>
	\$326,6

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service	Additions	Note	Retirements	In Service	Prior Ordered	Current	Calculated	Begin Reserve	Salvage	Note	End Reserve	Note	Net Plant End	Account No.	
		Balance Begin				2014				Expense	Balance						
INTANGIBLE PLANT																	
Organization	301	\$0														\$0	301
Franchise & Consents	302	\$0														\$0	302
Miscellaneous Intangible Plant	303	\$0														\$0	303
COLLECTION PLANT																	
Structures & Improvements	351	\$164,382	\$164,382	a												\$16,382	351
Collection Servers-Forces	352.1	\$10,497														\$6,320	352.1
Collection Servers-Gravity	352.2	\$449,093														\$38,876	352.2
Services in Construction	353	\$0														\$0	353
Flow Measurement Devices	354	\$8,432	\$1,191	a												\$3,524	354
Flow Measurement Installations	355	\$2,700														\$2,727	355
PUMPING PLANT																	
Receiving Wells	360	\$10,661														\$6,807	360
Electric Pumping Equipment	363	\$210,714	220,461	a												\$107,450	363
TREATMENT AND DISPOSAL PLANT																	
Treatment & Disposal Equipment	372	\$594,063	\$135,420	a, b												\$26,111	372
Plant Sewers	373	\$15,772														\$2,401	373
Outfall Sewer Lines	376	\$1,092														\$1,71	374
GENERAL PLANT																	
Land & Land Rights	374	\$0														\$0	374
Structures & Improvements	379	\$0														\$0	379
Office Furniture & Equipment	391	\$7,990														\$7,020	391
Office Computer Equipment	391.1	\$0														\$0	391.1
Transportation Equipment	392	\$0														\$0	392
Stores Equipment	393	\$0														\$0	393
Tools, Shop & Garage Equipment	394	\$2,102	\$518	a												\$1,644	394
Power Operated Equipment	396	\$0														\$0	396
Communication Equipment	397	\$0														\$0	397
Other Tangible Plant	399	\$0														\$0	399
Total		\$1,100,807	\$409,870													\$706,767	\$1,011,104

Note

a. Additions and retirements based on Liberty response to DRs 0044 and 0045.

b. Liberty assigned portion to 199G NARUC USOA Acct. No. 389 - Other Plant & Miscellaneous Equipment.

c) Transfers from liability (response to DAS 0044 and 0045 were counted as additions/retirements, depending on whether it was a negative or positive value).

Total Plant In Service \$1,738,2

Total CIAC 5247,0

Total Reserves 1,706,7

**\$763,8**

Amortized CIAC 565,3  
Net Rate Base 5849,1

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"

and "Year End CIAC Amortization Reserve"

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WR-2014-0171 (SR-2016-0171)  
Liberty Utilities (Missouri Water  
Ozark Mountain & Timber Creek  
Sewer

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2015	2015		2015	2015	(percent)	(percent)	12 months	2015	2015		2015	2015		
<b>INTANGIBLE PLANT</b>																
Organization	301	\$0			\$0				\$0	\$0		\$0		\$0	101	
Franchise & Convens	302	\$0			\$0				\$0	\$0		\$0		\$0	102	
Miscellaneous Intangible Plant	303	\$0			\$0				\$0	\$0		\$0		\$0	103	
<b>COLLECTION PLANT</b>																
Structures & Improvements	351	\$190,759			\$390,759	2.5		\$91,769	(\$15,040)			(\$5,240)		\$396,759	151	
Collection Owners-Forces	352.1	\$10,497			\$10,497	2.0		\$2,198	\$4,177			\$4,387		\$4,177	151	
Collection Sewers-Gravity	352.2	\$649,093	\$36,233	a	\$481,146	2.0		\$9,802	\$10,768			\$115,992		\$505,254	152	
Services to Customers	353	\$0			\$0	2.0		\$0	\$0			\$0		\$0	153	
Flow Measurement Devices	354	\$0,295			\$0,295	3.1		\$0,067	\$0,524			\$0,431		\$0,444	154	
Flow Measurement Installations	355	\$7,209			\$2,009	10.0		\$2,009	\$0			\$132		\$7,777	155	
<b>PUMPING PLANT</b>																
Receiving Wells	362	\$10,661			\$10,661	4.0		\$426	\$9,907			\$7,333		\$3,328	162	
Electric Pumping Equipment	363	\$218,378	\$42,957	b	\$261,335	10.0		\$22,276	\$206,042			\$320,496		(\$67,287)	163	
<b>TREATMENT AND DISPOSAL PLANT</b>																
Treatment & Disposal Equipment	372	\$616,686	\$2,196		\$617,882	5.0		\$30,855	\$262,351			\$201,791		\$325,718	172	
Plant Cover	373	\$15,272			\$15,272	2.5		\$3,784	\$7,371			\$7,665		\$8,007	173	
Outfall Sewer Lines	374	\$3,892			\$3,892	2.0		\$78	\$721			\$799		\$8,021	174	
<b>GENERAL PLANT</b>																
Land & Land Rights	374	\$0			\$0			\$0	\$0			\$0		\$0	174	
Structures & Improvements	390	\$0	-		\$0			\$0	\$0			\$0		\$0	190	
Office Furniture & Equipment	391	\$7,890			\$7,890	5.0		\$460	\$910			\$1,370		\$6,620	191	
Office Computer Equipment	392.1	\$0			\$0	14.3		\$0	\$0			\$0		\$0	192.1	
Transportation Equipment	392	\$0			\$0			\$0	\$0			\$0		\$0	192	
Stores Equipment	393	\$0			\$0	0.0		\$0	(\$407)			(\$407)		\$0	193	
Tools, Shop & Garage Equipment	394	\$2,345			\$2,345	5.0		\$117	\$303			(\$186)		\$2,577	194	
Power Operated Equipment	396	\$0			\$0			\$0	\$0			\$0		\$0	196	
Communication Equipment	397	\$0			\$0	6.7		\$0	\$0			\$0		\$0	197	
Other Tangible Plant	399	\$0			\$0			\$0	\$0			\$0		\$0	199	
Total		\$1,738,273	\$81,312		\$1,733,743	\$1,785,912			\$74,434	\$706,769			\$747,466		\$1,038,459	

No

a. Additions and retirements based on Liberty responses to DIs 0041 and 0045

Total Plant In Service	\$1,785,921
Total CIAC	\$232,381
Total Reserves	\$747,401
	\$806,000

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

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WR-2018-0171 (SR-2018-0171)  
Liberty Utilities (Missouri) Water  
Ozark Mountain & Timber Creek  
Sewer

• ENGINEERING YEARLY BALANCED CHECKS AND ESTIMATES • NOT AUDITED • FOR DISCUSSION PURPOSES ONLY •

Account Description	Account No.	In Service	Additions	Note	Retirements	In Service	Prior Ordered	Current Standard	Calculated	Begin Reserve	Salvage	Note	End Reserve	Note	Net Plant End	Account No.		
		Balance Begin				2016				12 months				2016		2016		
INTANGIBLE PLANT																		
Organization	301	\$0															\$0	
Franchises & Convens	102	\$0															\$0	
Miscellaneous Intangible Plant	301	\$0															\$0	
COLLECTION PLANT																		
Structures & Improvements	351	\$390,759	\$1,835	a		\$393	\$399,203	2.5	\$9,787	\$59,280						\$4,116	\$388,087	351
Collection Sewer-Force	352.1	\$10,497					\$10,497	2.0		\$210	\$4,367					\$5,990	\$352.1	
Collection Sewers-Gravity	352.2	\$481,346					\$481,346	2.0		\$9,021	\$115,892					\$125,615	\$352.2	
Services to Customers	353	\$0					\$0	2.0		\$0	\$0					\$0	353	
Flow Measurement Devices	354	\$9,295					\$9,295	3.1		\$307	\$3,821					\$6,118	\$5,157	354
Flow Measurement Installations	355	\$2,709					\$2,809	0.0		\$307	\$0				\$137	\$2,777	355	
PUMPING PLANT																		
Receiving Wells	362	\$10,661					\$10,661	4.0		\$490	\$7,333					\$2,759	\$2,202	362
Kinetic Pumping Equipment	364	\$203,143	\$12,811	a		\$5,194	\$240,756	10.0	\$23,607	\$70,426						\$338,029	(\$98,171)	364
TREATMENT AND DISPOSAL PLANT																		
Treatment & Disposal Equipment	372	\$617,509	\$4,758	a		\$3,057	\$619,210	5.0	\$10,718	\$291,751						\$319,652	\$299,558	372
Plant Sewer	373	\$15,773					\$15,773	2.5		\$3,918	\$2,751					\$8,155	\$12,113	373
Outfall/Sewer Lines	374	\$3,809					\$3,809	7.0		\$78	\$799					\$472	\$3,015	374
GENERAL PLANT																		
Land & Land Rights	374	\$0					\$0			\$0	\$0					\$0	\$0	374
Structures & Improvements	390	\$0					\$0			\$0	\$0					\$0	\$0	390
Office Furniture & Equipment	391	\$7,990					\$7,990	5.0		\$400	\$1,770					\$6,220	\$6,220	391
Office Computer Equipment	391.1	\$0					\$0	14.3		\$0	\$0					\$0	\$0	391.1
Transportation Equipment	392	\$0					\$0			\$0	\$0					\$0	\$0	392
Stores Equipment	393	\$0					\$0	0.0		\$0	\$0					(\$802)	\$802	393
Tools, Shop & Garage Equipment	394	\$2,341					\$2,341	5.0		\$116	\$117					(\$59)	\$2,410	394
Power Operated Equipment	396	\$0					\$0			\$0	\$0					\$0	\$0	396
Communication Equipment	397	\$0					\$0	6.7		\$0	\$0					\$0	\$0	397
Other Tangible Plant	399	\$0					\$0			\$0	\$0					\$0	\$0	399
Total		\$1,785,912	\$19,404			\$8,642	\$1,796,674			\$75,955	\$747,460					\$814,773	\$981,901	

a. Additions and retirements based on Liberty response to DRs 0044 and 0045

Total Plant In Service	\$1,790,674
Total CIAC	\$229,742
Total Reserves	<u>\$814,773</u>
	\$752,159
Amortized CIAC	\$67,307
Net Book Value	\$610,462

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WR-2018-0171 (SR-2018-0171)  
Liberty Utilities (Missouri Water)  
Ozark Mountain & Timber Creek  
Sewer

ENGINEERING - YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
INTANGIBLE PLANT																	
Organization	301	\$0				\$0		\$0	\$0	\$0				\$0	\$0	\$0	301
Franchise & Consent	302	\$0				\$0		\$0	\$0	\$0				\$0	\$0	\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0		\$0	\$0	\$0				\$0	\$0	\$0	303
COLLECTION PLANT																	
Structures & Improvements	351	\$302,203	\$14,746	a	\$3,160	\$403,585	2.5	\$9,118	\$4,116					\$9,474		\$193,715	351
Collection Sewers-Force	352.1	\$210,497				\$10,497	2.0	\$1,092	\$4,907					\$4,790		\$57,709	352.1
Collection Sewers-Gravity	352.2	\$481,146				\$481,146	2.0		\$8,682	\$125,515				\$114,336		\$346,810	352.2
Services to Customers	353	\$0				\$0	2.0	\$0	\$0					\$0		\$0	353
Flow Measurement Devices	354	\$9,295				\$9,295	3.3		\$2,981	\$4,138				\$4,419		\$4,876	354
Flow Measurement Installations	355	\$2,009				\$2,009	0.0		\$0	\$132				\$133		\$2,777	355
PUMPING PLANT																	
Receiving Wells	362	\$10,661				\$10,661	4.0	\$391	\$7,759					\$8,150		\$2,531	362
Electric Pumping Equipment	363	\$240,728	\$11,675	b	\$10,178	\$261,207	10.0	\$23,025	\$338,029					\$351,826		(\$69,293)	363
TREATMENT AND DISPOSAL PLANT																	
Treatment & Disposal Equipment	372	\$619,210	\$55,461	b	\$2,678	\$621,299	5.0		\$28,444	\$319,032				\$343,429		\$226,675	372
Plant Sewers	373	\$15,722				\$15,722	2.5		\$3,361	\$8,150				\$8,528		\$7,252	373
Outfall/Sewer Lines	374	\$1,892				\$1,892	2.0		\$71	\$877				\$948		\$2,564	374
GENERAL PLANT																	
Land & Land Rights	374.1	\$0				\$0		\$0	\$0					\$0		\$0	374.1
Structures & Improvements	374.2	\$0				\$0		\$0	\$0					\$0		\$0	374.2
Office Furniture & Equipment	375	\$7,999				\$7,999	5.0	\$366	\$1,770					\$1,334		\$6,656	375
Office Computer Equipment	375.1	\$0				\$0	14.3		\$0	\$0				\$0		\$0	375.1
Transportation Equipment	376	\$0				\$0		\$0	\$0					\$0		\$0	376
Storage Equipment	377	\$0				\$0	0.0	\$0	\$0					\$0		\$0	377
Tools, Shop & Garage Equipment	378	\$2,381				\$2,381		\$360	\$1,072					\$38		\$2,203	378
Power Operated Equipment	379	\$0				\$0		\$0	\$0					\$0		\$0	379
Communication Equipment	379.1	\$0				\$0	6.7		\$0	\$0				\$0		\$0	379.1
Other Tangible Plant	380	\$0				\$0		\$0	\$0					\$0		\$0	380
SHARED SERVICES (as of June 30, 2017)		Jun 30, 17															
Land & Land Rights	374.1	\$1,007				\$1,007	0.0	\$0	\$0					\$0		\$1,007	374.1
Structures & Improvements	374.2	\$43,771				\$43,771	5.0	\$192	\$4,581					\$39,433		\$34,779	374.2
Office Furniture & Equipment	375	\$5,423				\$5,423	4.75	\$308	\$2,080					\$3,344		\$4,556	375
Transportation Equipment	376.1	\$4,618				\$4,618	10.0	\$200	\$970					\$3,170		\$3,648	376.1
Tool, Shop & Garage Equipment	377.1	\$3,004				\$3,004	4.50	\$113	\$505					\$2,495		\$2,005	377.1
Machinery/Equipment	378.1	\$1,040				\$1,040	1.00	\$16	\$307					\$134		\$776	378.1
Other Tangible Plant	379	\$1,660				\$1,660	4.75	\$63	\$295					\$3,078		\$657	379
Other Tangible Plant - Servers	379.1	\$2,029				\$2,029	14.25	\$15	\$148					\$100		\$42	379.1
Other Tangible Plant - Network H/W	379.2	\$2,328				\$2,328	14.25	\$158	\$1,022					\$1,330		\$943	379.2
Other Tangible Plant - PC/H/W	379.3	\$19,572				\$19,572	14.25	\$151	\$12,812					\$15,437		\$3,724	379.3
Other Tangible Plant - PC SW	379.5	\$115,496				\$115,496	15.00	\$59,129	\$52,005					\$51,784		\$33,702	379.5
Total		\$1,092,129				\$1,092,129		\$45,210	\$20,274					\$41,263		\$303,119	
																\$1,065,910	

Note  
a. Additions and retirements based on Liberty response to DRs Q044 and Q045  
b. Based on Liberty WP 7-2.  
c. Based on Liberty WP 7-3.

### Depreciation Reserve Adjustments

Account Description	Account No.	Adjustment	Purpose
Stores Equipment	393	1000 - \$102.00	Eliminate negative reserve balance for account with no plant in service.
Office Equipment & Equipment	391	1000 - \$102.00	KUDZ (62) Account for other general plant adjustments.

Total Plant In Service	\$2,027,74
Total CIAC	\$223,34
Total Reserves	\$262,15
	\$843,24

Amortized C/IAC \$71,88  
Net Rate Base 5014,12

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ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED FOR DISCUSSION PURPOSES ONLY

### **Contributions In Aid of Construction (CIAC)**

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2006	2006		2006	2006	(percent)	(percent)	12 months	2006	2006		2006	2006	2006	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	30101
Franchises & Consents	402	\$0				\$0			\$0	\$0			\$0		\$0	30102
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	30103
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310					\$0			\$0	\$0			\$0		\$0	30110
Structures & Improvements	311 (304)	\$23,727	\$5,362	a	\$4,883	\$24,451	2.5		\$603	\$75			\$4		\$26,460	311 (304)
Walls and Springs	314 (307)	\$20,174	\$26,887	a		\$318,061	2.0		\$6,992	\$65,344			\$73,436		\$246,675	314 (307)
Supply Mains	316 (309)	\$6,028				\$10,928	2.0		\$2,231	\$678			\$797		\$522,916	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$101,086	\$74,176	a	\$9,440	\$165,764	2.5		\$8,310	\$97,747			\$16,634		\$129,110	321
Electric Pumping Equipment	325 (311)	\$446,758	\$41,789	a	\$15,811	\$442,731	10.0		\$43,075	\$291,509			\$299,609		\$143,067	325 (311)
Other Pumping Equipment	328	\$24,607				\$24,607	6.7		\$3,059	\$10,471			\$14,130		\$40,477	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$36,027	\$2,430	a	\$442	\$38,021	2.0		\$1,074	\$22,223			\$9,853		\$28,150	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Structures & Improvements	341	\$6,836	\$2,715	a	\$277	\$11,274	2.5		\$263	\$1,243			\$1,217		\$10,857	341
Distribution Reservoirs & Standpipes	342 (320)	\$638,053				\$638,053	2.5		\$15,074	\$134,365			\$150,469		\$400,611	342 (320)
Transmission & Distribution Mains	343 (311)	\$1,024,302	\$16,905	a	\$11,462	\$1,031,810	2.0		\$20,561	\$224,675			\$223,669		\$80,161	343 (311)
Services	345 (313)	\$1,881				\$1,881	2.5		\$47	\$1,114			\$1,103		\$1,329	345 (313)
Meters	346 (314)	\$70,857	\$50,572	a	\$14,197	\$115,621	3.1		\$3,070	\$20,440			\$9,313		\$105,809	346 (314)
Meter Installations	347 (314)	\$0				\$0			\$0	\$0			\$0		\$0	347 (314)
Hydrants	348 (315)	\$11,119				\$11,119	2.0		\$2,222	\$3,166			\$3,386		\$7,733	348 (315)
Other Transmission & Distribution Plant	349 (319)	\$0				\$0			\$0	\$0			\$0		\$0	349 (319)
<b>GENERAL PLANT</b>																
Land & Land Rights	359 (374)	\$0				\$0			\$0	\$0			\$0		\$0	359 (374)
Structures & Improvements	360	\$0				\$0	3.5		\$0	\$0			\$0		\$0	360
Office Furniture & Equipment	361	\$20,746				\$20,746	5.0		\$1,037	\$31,120			\$32,127		\$11,408	361
Office Computer Equipment	361.1	\$0				\$0	14.0		\$0	\$0			\$0		\$0	361.1
Transportation Equipment	362	\$0				\$0	6.7		\$0	\$0			\$0		\$0	362
Tools, Shop & Garage Equipment	364	\$434	\$1,705	a	\$1,210	\$1,705	1.0		\$0	\$21			\$1,195		\$2,100	364
Power Operated Equipment	366	\$0				\$0			\$0	\$0			\$0		\$0	366
Communication Equipment	367	\$0				\$0			\$0	\$0			\$0		\$1,578	367
Miscellaneous Equipment	368	\$0				\$0			\$0	\$0			\$0		\$0	368
Other Tangible Plant	369	\$0				\$0			\$0	\$0			\$0		\$0	369
Total		\$2,024,609	\$214,202		\$77,743	\$3,086,028			\$165,072	\$520,485			\$802,819		\$2,231,205	

**a. Additions and retirements based on Liberty response to DRs 0044 and 0045.**

b. No ratio was ordering in the previous Pata case because plant balance was "0", so surrogate included elements of O&G and no additional requirements depending on the size of the entry.

Total Plant in Service \$3,086,000

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"

#### **and "Year End CIAC Amortization Reserve"**

Amortized CIAC \$20,422  
Net Rate Date 51,362.601

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## ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

## Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	301	\$0				\$0			\$0	\$0			\$0	\$0	\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0	\$0	\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0	\$0	\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0	\$0	\$0	310
Structures & Improvements	311 (304)	\$26,455	\$7,154		\$0	\$27,114	2.5	\$6,070	\$4,541	a	\$570		\$26,044	\$11 (304)		
Wells and Springs	314 (307)	\$316,063				\$316,063	2.0	\$6,161	\$73,630		\$77,297		\$249,264	\$14 (307)		
Supply Mains	316 (309)	\$6,028				\$6,028	2.0	\$1,931	\$799		\$920		\$5,108	\$16 (309)		
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$365,264	\$10,436	a	\$1,321	\$374,879	2.5	\$9,258	\$36,614		\$44,571		\$370,308	\$171		
Electric Pumping Equipment	325 (313)	\$442,736	\$34,139	a	\$25,609	\$451,176	10.0	\$44,996	\$299,660		\$118,666		\$329,120	\$175 (111)		
Other Pumping Equipment	326	\$56,607				\$56,607	6.7	\$1,659	\$14,130		\$17,789		\$56,818	\$178		
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$38,021				\$38,021	2.0	\$1,103	\$8,853		\$10,456		\$27,665	\$322 (320)		
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Structures & Improvements	341	\$11,274	\$2,227	a	\$41	\$13,555	2.0	\$285	\$1,217		\$1,461		\$10,094	241		
Distribution Reservoirs & Standpipes	342 (305)	\$618,051				\$618,051	2.0	\$16,974	\$159,140		\$166,314		\$477,537	\$142 (330)		
Transmission & Distribution Mains	343 (313)	\$1,031,830	\$26,256	a	\$4,019	\$1,055,147	2.0	\$20,970	\$223,660		\$229,200		\$874,471	\$143 (313)		
Septics	345 (333)	\$1,181	\$21,288	a		\$2,728	22.0	\$2,728	\$1,663		\$1,439		\$22,332	\$145 (333)		
Meters	346 (334)	\$115,212	\$22,046	b		\$115,212	3.0	\$3,705	\$9,313		\$10,298		\$102,364	\$146 (334)		
Meter Installations	347 (316)	\$0				\$0		\$0	\$0		\$0		\$0	\$167 (316)		
Hydrants	348 (315)	\$11,119	\$19,701	a	\$3,051	\$47,847	2.0	\$900	\$13,386		\$221		\$46,924	\$148 (335)		
Other Transmission & Distribution Plant	349 (319)	\$0				\$0		\$0	\$0		\$0		\$0	\$149 (339)		
<b>GENERAL PLANT</b>																
Land & Land Rights	380 (324)	\$0				\$0		\$0	\$0		\$0		\$0	\$189 (374)		
Structures & Improvements	390	\$0				\$0	2.5	\$0	\$0		\$0		\$0	\$190		
Office Furniture & Equipment	391	\$20,749	\$3,744	a	\$674	\$25,317	5.0	\$1,052	\$12,577		\$12,216		\$11,216	201		
Office Computer Equipment	391.1	\$0				\$0	14.3	\$0	\$0		\$0		\$0	\$191.1		
Transportation Equipment	392	\$0				\$0	6.7	\$0	\$0		\$0		\$0	\$192		
Tools, Shop & Garage Equipment	394	\$1,705				\$1,705	0.0	\$0	\$1,105		\$1,105		\$2,105	194		
Power Operated Equipment	395	\$0				\$0		\$0	\$0		\$0		\$0	\$195		
Communication Equipment	397	\$1,631				\$1,631	6.70	\$109	\$55		\$164		\$1,603	197		
Miscellaneous Equipment	398	\$0				\$0		\$0	\$0		\$0		\$0	\$198		
Other Tangible Plant	399	\$0				\$0		\$0	\$0		\$0		\$0	\$199		
Total		\$1,086,028	\$146,471		\$41,082	\$1,191,417			\$108,891	\$8,819	\$91	\$920,628		\$2,270,769		

a. Additions and retirements based on Liberty response to DRX 0044 and 0045.

b. Includes "Temporary/Others", as additions or retirements, depending on the sign of the entry.

Total Plant In Service

\$3,191,417

Total CIAC

\$890,625

Total Reserves

\$206,026

\$1,380,164



• ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES • NOT AUDITED • FOR DISCUSSION PURPOSES ONLY •

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.		
<b>INTANGIBLE PLANT</b>																		
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0		10,101	
Franchises & Concepts	302	\$0				\$0			\$0	\$0			\$0		\$0		10,102	
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0		10,103	
<b>SOURCE OF SUPPLY PLANT</b>																		
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0		110	
Structures & Improvements	311 (304)	\$22,696	\$117	a	\$45	\$27,088	2.5		\$696	\$1,175			\$1,176		\$26,162	\$111 (304)		
Walls and Springs	314 (307)	\$518,061		b		\$1,428	\$16,663	2.5	\$6,346	\$84,178			\$85,006		\$222,557	\$114 (107)		
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$121	\$1,041			\$1,169		\$4,866	\$116 (109)		
<b>PUMPING PLANT</b>																		
Structures & Improvements	321	\$182,924	\$4,655	a		\$627	\$16,652	2.5	\$9,674	\$25,327			\$61,934		\$325,627	\$221 (321)		
Electric Pumping Equipment	322 (311)	\$452,456	\$14,263	b		\$10,576	\$248,103	10.0	\$45,781	\$354,914			\$387,173		\$21,022	\$272 (111)		
Other Pumping Equipment	328	\$54,607				\$54,607		6.7	\$3,650	\$21,446			\$26,197		\$20,320	128		
<b>WATER TREATMENT PLANT</b>																		
Water Treatment Equipment	332 (326)	\$46,698		b		\$111	\$49,587	2.0	\$1,179	\$18,565			\$12,633		\$22,754	\$132 (320)		
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																		
Structures & Improvements	341	\$11,861	\$143	a		\$12	\$11,927	2.5	\$297	\$1,719			\$1,947		\$10,911	\$247		
Distribution Reservoirs & Standpipes	342 (370)	\$638,951				\$638,951		2.5	\$15,074	\$182,288			\$181,262		\$440,695	\$247 (370)		
Transmission & Distribution Mains	343 (311)	\$1,118,055	\$150	b		\$1,118,055	\$4,140	\$1,113,865	2.0	\$22,726	\$256,841			\$277,395		\$141,540	\$241 (311)	
Services	345 (317)	\$25,328		b		\$25,328			\$25,327	2.5	\$6,113	\$23,107			\$14,175		\$26,402	\$245 (333)
Meters	346 (374)	\$116,226	\$1,158	a	b	\$116,226	\$14,040	\$114,870	3.3	\$1,802	\$14,113			\$14,531		\$200,669	\$246 (314)	
Meter Installations	347 (374)	\$0				\$0			\$0	\$0			\$0		\$0		\$0 (374)	
Hydrants	348 (330)	\$48,145				\$48,145	2.0		\$961	\$1,859			\$2,822		\$45,329	\$48 (315)		
Other Transmission & Distribution Plant	349 (379)	\$0				\$0			\$0	\$0			\$0		\$0		\$0 (379)	
<b>GENERAL PLANT</b>																		
Land & Land Rights	389 (374)	\$0				\$0			\$0	\$0			\$0		\$0		\$0 (374)	
Structures & Improvements	390	\$0				\$0		2.0		\$0							\$0 (390)	
Office Furniture & Equipment	391	\$10,578				\$114	\$10,414	5.0	\$1,226	\$227,752			\$22,154		\$6,100	391		
Office Computer Equipment	393.1	\$0				\$0		14.1	\$0	\$0						\$0 (393.1)		
Transportation Equipment	397	\$0				\$0		6.7	\$0	\$0						\$0 (397)		
Tools, Shop & Garage Equipment	398	\$9,824		b		\$9,824	\$1,990	\$9,629	0.0	\$1,000	\$1,000			\$1,000		\$10,319	\$398	
Power Operated Equipment	399	\$0				\$0			\$0	\$0						\$0 (399)		
Communication Equipment	400	\$1,611				\$1,611			6.70	\$1,009	\$273			\$282		\$1,221	\$397	
Miscellaneous Equipment	408	\$0				\$0			\$0	\$0						\$0 (399)		
Other Tangible Plant	399	\$0				\$0			\$0	\$0						\$0 (399)		
Total		\$3,789,523	\$10,000			\$34,374	\$1,785,045			\$111,026	\$1,000,525			\$1,000,522		\$3,100,498		

a. Additions and retirements based on Liberty response to DIs 0044 and 0045.  
b. Includes transfers/Others; an addition or retirements, depending on the sign of the entry.

Total Plant in Service	\$3,285,041
Total CIAC	\$879,877
<u>Total Reserves</u>	<u>\$1,093,231</u>
	\$1,372,921

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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WR-2018-0171  
Liberty Utilities (Missouri) Water  
Holiday Hills Resort, Ozark Mountain Resort & Timber Creek  
Water

ENGINEERING: YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
<b>INTANGIBLE PLANT</b>																	
Organization	301	\$0				\$0			\$0	\$0				\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0				\$0		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0				\$0		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																	
Land & Land Rights	310	\$0				\$0			\$0	\$0				\$0		\$0	310
Structures & Improvements	311 (304)	\$22,000	\$1,231	a		\$171	\$20,045	2.0	\$711	\$1,026				\$2,165		\$26,645	311 (304)
Walls and Springs	314 (307)	\$316,563				\$316,563		2.0	\$6,331	\$80,000				\$95,137		\$223,275	314 (307)
Supply Mains	316 (309)	\$6,028				\$6,028		2.0	\$121	\$1,162				\$1,283		\$4,745	316 (309)
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$386,057	\$17,056	a		\$2,399	\$401,774	2.0	\$9,827	\$61,934				\$69,292		\$332,192	321
Electric Pumping Equipment	325 (311)	\$456,195	\$42,246	a		\$3,207	\$459,234	10.0	\$45,871	\$387,173				\$429,837		\$229,397	325 (311)
Other Pumping Equipment	328	\$56,697				\$56,697		6.7	\$3,609	\$25,107				\$28,766		\$25,643	328
<b>WATER TREATMENT PLANT</b>																	
Water Treatment Equipment	332 (320)	\$40,387				\$40,387		2.0	\$1,177	\$12,631				\$13,610		\$26,777	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Structures & Improvements	341	\$13,927	\$5,241	a		\$74	\$19,178	2.0	\$3,084	\$3,997				\$9,227		\$10,151	341
Distribution Reservoirs & Standpipes	342 (310)	\$6,049,951				\$6,049,951		2.0	\$15,274	\$10,762				\$21,476		\$424,471	342 (310)
Transmission & Distribution Mains	343 (331)	\$113,856	\$43,623	a		\$5,642	\$155,806	2.0	\$22,608	\$22,626				\$28,381		\$86,655	343 (331)
Sewers	345 (333)	\$25,397				\$25,397		2.0	\$3,631	\$1,479				\$5,047		\$26,149	345 (333)
Meters	346 (334)	\$114,180	\$8,814	a		\$249	\$114,745	1.1	\$3,777	\$16,511				\$18,070		\$95,766	346 (334)
Meter Installations	347 (334)	\$0				\$0		2.0	\$0	\$0				\$0		\$0	347 (334)
Hydrants	348 (335)	\$46,145				\$46,145		2.0	\$963	\$2,622				\$3,746		\$44,130	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0		2.0	\$0	\$0				\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																	
Land & Land Rights	382 (376)	\$0				\$0		2.0	\$0	\$0				\$0		\$0	382 (376)
Structures & Improvements	390	\$0				\$0		2.0	\$0	\$0				\$0		\$0	390
Office Furniture & Equipment	391	\$30,464				\$30,464		5.0	\$1,523	\$24,164				\$25,687		\$4,771	391
Office Computer Equipment	391.1	\$0				\$0		14.0	\$0	\$0				\$0		\$0	391.1
Transportation Equipment	392	\$0				\$0		6.7	\$0	\$0				\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$0,628				\$0,628		0.0	\$0	\$0,001				\$0,001		\$10,199	394
Power Operated Equipment	396	\$0				\$0		2.0	\$0	\$0				\$0		\$0	396
Communication Equipment	397	\$1,611				\$1,611		6.70	\$104	\$382				\$491		\$1,147	397
Miscellaneous Equipment	398	\$0				\$0		2.0	\$0	\$0				\$0		\$0	398
Other Tangible Plant	399	\$0				\$0		2.0	\$0	\$0				\$0		\$0	399
Total		\$1,286,045	\$71,504			\$11,744	\$1,344,805		\$111,710	\$16,217				\$1,193,203		\$1,151,602	

### Note

a. Additions and retirements based on Liberty response to DIs 0044 and 0045.

Total Plant in Service	\$3,344,803
Total CIAC	\$874,900
Total Reserves	<u>\$1,193,203</u>
	\$1,226,903

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

Amortized CIAC \$126,376  
Net Ret'd Date \$1,403,076

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**Liberty Utilities (Missouri Water)**  
**Holiday Hills Resort, Ozark Mountain Resort & Timber Creek**  
**Water -**

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED ~ FOR DISCUSSION PURPOSES ONLY

**Notes**

a. Additions and retirements based on Liberty response to Dfts 0044 and 0045.

Total Plant In Service \$3,413,591  
 Total CIA/C \$890,392  
 Total Reserves \$1,288,192  
 \$1,768,583

Amortized CIAC \$150,67  
Net Rate Date \$1,400,64

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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Liberty Utilities (Missouri Water)

Holiday Hills Resort, Ozark Mountain Resort & Timber Creek Water

END OF BRAINS YEARLY BALANCE CHECKS AND ESTIMATES – NOT AUDITED – FOR DISCUSSION PURPOSES ONLY

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
INTANGIBLE PLANT																	
Organization	301	\$0				\$0			\$0	\$0				\$0	\$0	\$0	301
Franchise & Contracts	302	\$0				\$0			\$0	\$0				\$0	\$0	\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0				\$0	\$0	\$0	303
QUALITY OF SUPPLY PLANT																	
Land & Land Rights	310	\$0				\$0			\$0	\$0				\$0	\$0	\$0	310
Structures & Improvements	311 (304)	\$10,772	\$1,310	a	\$211	\$11,281	2.5	2.5	\$278	\$2,710	a			\$1,460	\$27,882	\$11,310	311 (304)
Wells and Springs	314 (307)	\$116,561				\$116,561	2.0	2.0	\$6,331	\$105,628				\$26,614	\$114,307	\$0	314 (307)
Supply Mains	316 (305)	\$6,008				\$6,028	2.0	2.0	\$121	\$5,494				\$1,429	\$5,493	\$16,005	316 (305)
PUMPING PLANT																	
Structures & Improvements	321	\$417,151	\$18,783	a	\$2,052	\$417,562	2.5	2.5	\$10,622	\$756,860				\$84,570	\$148,052	\$2,721	321
Electric Pumping Equipment	325 (311)	\$463,043	\$6,018	a	\$4,687	\$463,012	10.0	10.0	\$46,495	\$464,048				\$43,348	\$43,348	\$105,111	325 (311)
Other Pumping Equipment	328	\$94,607				\$94,607	1.7	1.7	\$3,099	\$97,425				\$36,084	\$18,523	\$22,378	328
WATER TREATMENT PLANT																	
Water Treatment Equipment	332 (320)	\$40,187				\$40,587	2.5	2.5	\$1,177	\$46,987				\$16,164	\$24,423	\$12,320	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																	
Structures & Improvements	341	\$12,858	\$567	a	\$91	\$13,324	2.5	2.5	\$227	\$9,456				\$2,002	\$10,641	\$1,341	341
Distribution Reservoirs & Standpipes	342 (340)	\$618,911				\$618,951	2.5	2.5	\$15,974	\$791,910				\$24,184	\$192,767	\$42,342	342 (340)
Transmission & Distribution Mains	343 (331)	\$1,202,112	\$27,234	a	\$2,391	\$1,204,205	2.0	2.0	\$24,285	\$106,811				\$328,120	\$808,935	\$43,311	343 (331)
Services	345 (335)	\$2,570				\$2,570	2.5	2.5	\$640	\$2,739				\$124	\$25,759	\$46,233	345 (335)
Minint	346 (334)	\$114,770	\$5,144	a	\$1,713	\$118,193	1.5	1.5	\$1,844	\$21,817				\$20,048	\$94,431	\$46,336	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0				\$0	\$0	\$0	347 (334)
Hydrants	348 (335)	\$46,145				\$48,145	2.0	2.0	\$963	\$57,748				\$5,711	\$42,344	\$48,135	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0				\$0	\$0	\$0	349 (339)
GENERAL PLANT																	
Land & Land Rights	359 (374)	\$0				\$0			\$0	\$0				\$0	\$0	\$0	359 (374)
Structures & Improvements	360	\$0				\$0			\$0	\$0				\$0	\$0	\$0	360
Office Furniture & Equipment	361	\$10,464	\$16,088	a	\$14,471	\$11,771	5.0	5.0	\$1,555	\$27,210				\$13,344	\$17,787	\$2,721	361
Office Computer Equipment	363	\$0				\$0			\$0	\$0				\$0	\$0	\$0	363
Transportation Equipment	364	\$0				\$0			\$0	\$0				\$0	\$0	\$0	364
Tanks, Shop & Garage Equipment	364	\$9,624				\$9,624	5.0	5.0	\$493	\$10,113				\$5,991	\$10,194	\$1,196	364
Power Generated Equipment	366	\$0				\$0			\$0	\$0				\$0	\$0	\$0	366
Communication Equipment	367	\$3,601				\$3,601	6.70	6.70	\$269	\$100				\$209	\$204	\$2,721	367
Miscellaneous Equipment	368	\$0				\$0			\$0	\$0				\$0	\$0	\$0	368
Other Tangible Plant	369	\$0				\$0			\$0	\$0				\$0	\$0	\$0	369
Total		\$34,133,593	\$74,763			\$26,875	\$31,463,487		\$116,879	\$1,296,195				\$1,378,791	\$20,063,281		

No

a. Additions and retirements based on Liberty response to DAs 0044 and 0045.

Total Plant in Service	\$3,461,
Total CIAC	\$866,
Total Reserves	<u>\$1,078,</u>
	\$1,215

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

Amortized CIAC \$177,451  
Net Rate Base \$1,394,038

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Liberty Utilities (Missouri) Water

Holiday Hills Resort, Ozark Mountain Resort & Timber Creek Water

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

1

a. Additions and retirements based on Liberty response to DRs 0044 and 0045

b. Includes "Transfers/Others" as additions or retirements, depending on the sign of the entry.

Total Plant In Service	\$3,527,17-
Total C.I.A.C.	\$861,69-
Total Reserves	<u>\$1,464,49-</u>
	\$1,200,28-

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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Liberty Utilities (Missouri Water)

**Holiday Hills Resort, Ozark Mountain Resort & Timber Creek Water**

ENGINEERING YEARLY BALANCE CHECKS AND ESTIMATES → NOT AUDITED → FOR DISCUSSION PURPOSES ONLY

### **Contributions in Aid of Construction (CIA)**

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2014	2014		2014	2014	(percent)	(percent)	12 months	2014	2014		2014	2014	2014		
<b>INTANGIBLE PLANT</b>																	
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301	
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302	
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303	
<b>SOURCE OF SUPPLY PLANT</b>																	
Land & Land Rights	210	\$0				\$0			\$0	\$0			\$0		\$0	210	
Structures & Improvements	311 (304)	\$21,747	5902 a		\$103	\$20,586	2.5		\$605	\$4,144	a		\$4,761		\$27,710	311 (304)	
Wells and Springs	314 (307)	\$316,563				\$316,563	2.0		\$6,331	\$114,330			\$120,681		\$105,602	314 (307)	
Supply Mains	316 (309)	\$6,938				\$6,938	2.0		\$121	\$1,646			\$1,767		\$4,261	316 (309)	
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$430,483	\$13,712 a			\$2,660	\$450,525	2.5		\$11,125	\$94,916			\$102,452		\$348,073	321
Electric Pumping Equipment	325 (311)	\$478,517	\$6,290 a			\$3,083	\$480,832	10.0		\$47,967	\$533,522			\$575,508		\$98,676	325 (311)
Other Pumping Equipment	328	\$54,007					\$54,607	6.7		\$3,059	\$39,743			\$43,402		\$31,205	328
<b>WATER TREATMENT PLANT</b>																	
Water Treatment Equipment	332 (320)	\$40,587	25,380 a			\$1,289	\$44,678	2.0		\$1,236	\$17,343			\$17,388		\$27,390	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Structures & Improvements	341	\$13,546	\$423 a			\$82	\$13,997	2.5		\$342	\$2,984			\$2,945		\$10,642	341
Distribution Reservoirs & Standpipes	342 (320)	\$620,951					\$620,951	2.5		\$15,974	\$22,154			\$278,135		\$360,819	342 (320)
Transmission & Distribution Mains	343 (331)	\$1,268,000	\$38,662 a, b			\$31,427	\$1,295,540	2.0		\$25,543	\$347,978			\$361,754		\$933,746	343 (331)
Services	345 (333)	\$20,957					\$20,957	2.5		\$6,974	\$770			\$1,444		\$25,513	345 (333)
Meters	346 (334)	\$119,709	\$1,319 a			\$475	\$120,553	3.0		\$3,864	\$27,033			\$30,222		\$90,931	346 (334)
Meter Installations	347 (334)	\$0					\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$46,145					\$46,145	2.0		\$963	\$6,674			\$7,637		\$40,508	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)	
<b>GENERAL PLANT</b>																	
Land & Land Rights	389 (374)	\$0				\$0			\$0	\$0			\$0		\$0	389 (374)	
Structures & Improvements	390	\$0				\$0		2.5		\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$31,580				\$21,280		5.0		\$1,590	\$14,720			\$10,338		\$15,652	391
Office Computer Equipment	391.1	\$0						14.3		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$0						6.7		\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$9,476	\$1,639 a			\$1,008	\$10,195	0.0		\$1,008	\$591			\$1,008		\$11,364	394
Power Operated Equipment	396								\$0	\$0			\$0		\$0	396	
Communication Equipment	397	\$1,881					\$1,881			\$726	\$439			\$565		\$1,316	397
Miscellaneous Equipment	398	\$0					\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0					\$0			\$0	\$0			\$0		\$0	399
Total		\$3,527,374	\$67,922			\$23,184	\$37,912			\$120,500	\$1,464,496			\$1,563,842		\$2,010,070	

a. Additions and retirements based on Liberty response to DRs DD44 and DD45.  
b. Includes "Transfers/Other" as additions or retirements, depending on the sign of the entry

Total Plant in Service	\$3,573,91
Total CIAC	\$851,68
Total Reserves	\$1,563,84

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove"  
and "Year End CIAC Amortization Reserve"

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WR-2018-C171

#### Utility Utilities [Missouri] West

Holiday Hills Resort, Ozark Mountain Resort & Timber Creek  
Water

ANALYSTS' YEARLY BALANCE SHEETS AND ESTIMATES - NOT AUDITED - FOR DISCUSSION PURPOSES ONLY

#### **Contributions in Aid of Construction (CIA)**

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2015	2015		2015	2015	[percent]	(percent)	12 months	2015	2015		2015	2015	2015	2015	
<b>INTANGIBLE PLANT</b>																	
Organization	301	50				50			50	50			50		50	50	
Franchises & Consents	302	50				50			50	50			50		50	50	
Miscellaneous Intangible Plant	303	50				50			50	50			50		50	50	
<b>SOURCE OF SUPPLY PLANT</b>																	
Land & Land Right	310	50				50			50	50			50		50	50	
Structures & Improvements	311 (304)	\$52,586				\$52,586	2.5	\$415	\$4,756			\$5,671		\$57,915	\$57,915	\$11,304	
Wells and Springs	314 (307)	\$516,563				\$516,563	2.0	\$6,331	\$70,661			\$126,992		\$189,771	\$189,771	\$35,102	
Supply Mains	316 (309)	56,028				56,028	2.0	\$121	\$1,767			\$1,888		\$43,440	\$43,440	\$16,305	
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$450,525				\$450,525	2.5	\$11,263	\$103,452			\$113,715		\$336,810	\$336,810	\$21	
Electric Pumping Equipment	325 (312)	\$480,832	\$2,145 a		\$1,400	\$481,560	10.0	\$48,120	\$675,508			\$622,220		\$-540,451	\$75,115	\$29,115	
Other Pumping Equipment	328	\$54,607				\$54,607	6.7	\$3,659	\$45,402			\$47,061		\$7,546	\$7,546	\$7,546	
<b>WATER TREATMENT PLANT</b>																	
Water Treatment Equipment	332 (320)	\$44,078	\$8,473 a		\$2,173	\$50,478	2.9	\$1,387	\$17,288			\$16,502		\$34,476	\$34,476	\$32 (320)	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Structures & Improvements	341	\$13,887				\$13,887	2.5	\$347	\$3,745			\$2,923		\$10,295	\$10,295	\$41	
Distribution Reservoirs & Standpipes	342 (310)	\$638,051				\$638,051	2.5	\$25,274	\$278,132			\$224,100		\$244,445	\$244,445	\$39,395	
Transmission & Distribution Mains	343 (321)	\$1,292,540	\$70,005 a			\$1,362,540	2.0	\$26,545	\$262,774			\$260,846		\$28,310	\$28,310	\$31,331	
Services	345 (323)	\$26,597				\$26,597	2.5	\$674	\$5,444			\$22,118		\$24,439	\$24,439	\$2,321	
Meters	346 (334)	\$126,553	\$23,422 a		\$6,648	\$153,327	3.3	\$4,222	\$50,592			\$76,096		\$109,331	\$109,331	\$46,333	
Meter Installations	347 (334)	50				50		\$0	50			50		50	50	50	
Hydrants	348 (335)	\$48,145				\$48,145	2.0	\$963	\$7,637			\$6,600		\$39,452	\$39,452	\$49,333	
Other Transmission & Distribution Plant	349 (339)	50				50		\$0	50			50		50	50	50	
<b>GENERAL PLANT</b>																	
Land & Land Right	380 (374)	50				50		\$0	50			50		50	50	50	
Structures & Improvements	390	50				50	2.5	\$0	50			50		50	50	50	
Office Furniture & Equipment	391	\$31,080				\$31,080	5.0	\$1,599	\$16,328			\$17,927		\$14,053	\$14,053	\$191	
Office Computer Equipment	392.1	50	\$9,707 b			\$5,707	14.3	\$4,048	\$0			\$406		\$5,299	\$5,299	\$19,111	
Transportation Equipment	392	50				50	6.7	\$0	50			50		50	50	50	
Toys, Shop & Garage Equipment	394	\$10,199				\$10,199	-0.0	\$1,059	\$1,059			\$1,659		\$11,458	\$11,458	\$94	
Power Operated Equipment	396	50				50		\$0	50			50		50	50	50	
Communication Equipment	397	\$1,881	\$4,009 a, b			\$1,428	\$4,857	6.70	\$29,661	\$55,661			\$33,272		\$5,240	\$5,240	
Miscellaneous Equipment	398	50				50		\$0	50			50		50	50	50	
Other Tangible Plant	399	50				50		\$0	50			50		50	50	50	
Total		\$53,573,912	\$114,755			\$52,805	\$3,667,862		\$122,654	\$1,563,842			\$1,668,031		\$2,002,171		

### Note

**a. Additions and settlements based on Liberty response to DIs 0044 and 0045**

b. Includes "Transfers/Others" as additions or settlements, depending on the sign of the entry.

Total Plant In Service	\$3,667,800
Total CIAC	\$845,200
Total Reserves	\$1,665,650
	\$1,155,050

Amortized CIAC \$243,11  
Net Rate Base \$1,400,16

Additions to CIAC recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAC Amortization Reserve"

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Utility Utilities (Missouri) Water

Holiday Hills Resort, Ozark Mountain Resort & Timber Creek Water

ENGINEERING YEARLY BALANCE & CHECKS AND ESTIMATES — NOT AUDITED — FOR DISCUSSION PURPOSE ONLY

### **Contributions in Aid of Construction (CIAC)**

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	
		2016	2016		2015	2016	(percent)	(percent)	12 months	2016	2016		2016	2016	2016	2016	
<b>INTANGIBLE PLANT</b>																	
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301	
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302	
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303	
<b>SOURCE OF SUPPLY PLANT</b>																	
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310	
Structures & Improvements	311 (304)	\$52,586	\$401 a		\$111	\$32,876	2.5	5.618	\$5,571		a		\$6,278		\$26,599	311 (30)	
Wells and Springs	314 (307)	\$316,563				\$316,563	2.0	5.631	\$16,992				\$133,323		\$143,400	314 (30)	
Supply Mains	315 (309)	\$6,028				\$6,028	2.0	5.121	\$1,488				\$2,009		\$4,019	315 (30)	
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$450,525	\$5,550 a		\$1,536	\$454,540	2.0	5.113	\$13,715				\$123,493		\$331,047	321	
Electric Pumping Equipment	325 (311)	\$481,569	\$55,187 a		\$17,633	\$519,123	10.0	5.603	\$62,220				\$654,622		-\$15,499	325 (31)	
Other Pumping Equipment	328	\$54,607				\$54,607	6.7	5.659	\$47,061				\$50,720		\$3,697	328	
<b>WATER TREATMENT PLANT</b>																	
Water Treatment Equipment	322 (320)	\$565,978	\$2,600 a		\$738	\$569,930	2.0	5.150	\$16,502				\$17,275		\$35,659	322 (32)	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Structures & Improvements	341	\$11,887	\$171 a		\$47	\$14,013	2.5	5.149	\$3,222				\$3,894		\$10,147	341	
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5	5.129	\$24,106				\$310,080		\$328,871	342 (33)	
Transmission & Distribution Mains	343 (331)	\$1,358,096	\$25,017 a		\$2,635	\$1,381,378	2.0	5.274	\$30,886				\$406,655		\$975,723	343 (33)	
Services	345 (320)	\$26,957				\$26,957	2.5	5.674	\$2,118				\$2,792		\$24,165	345 (32)	
Meters	346 (334)	\$135,327	\$36,657 a		\$23,830	\$156,348	3.3	5.846	\$26,096				\$17,106		\$141,242	346 (33)	
Meter Installations	347 (346)	\$0				\$0		5.603	\$0				\$0		\$0	347 (346)	
Hydrants	348 (335)	\$46,145				\$48,345	2.0	5.963	\$8,600				\$6,563		\$38,282	348 (335)	
Other Transmission & Distribution Plant	349 (339)	\$0				\$0		5.603	\$0				\$0		\$0	349 (339)	
<b>GENERAL PLANT</b>																	
Land & Land Rights	389 (374)	\$0				\$0			\$0	\$0			\$0		\$0	389 (374)	
Structures & Improvements	390	\$0				\$0	2.5	5.603	\$0	\$0			\$0		\$0	390	
Office Furniture & Equipment	391	\$31,940				\$31,940	5.0	5.159	\$17,927				\$19,525		\$12,454	391	
Office Computer Equipment	391.1	\$5,707				\$5,707	14.3	5.816	\$4,008				\$1,224		\$4,483	391.1	
Transportation Equipment	392	\$0				\$0	6.7	5.674	\$0	\$0			\$0		\$0	392	
Tools, Shop & Garage Equipment	394	\$10,109				\$10,109	0.0	5.603	\$0	\$1,659			-\$1,659		\$11,836	394	
Power Operated Equipment	396	\$0				\$0		5.603	\$0	\$0			\$0		\$0	396	
Communication Equipment	397	\$4,857				\$4,857	6.70	5.325	-\$332				-\$37		\$4,846	397	
Miscellaneous Equipment	398	\$0				\$0		5.603	\$0	\$0			\$0		\$0	398	
Other Tangible Plant	399	\$0				\$0		5.603	\$0	\$0			\$0		\$0	399	
Total		\$3,667,862	\$125,874			\$346,536	\$3,757,200		\$126,734	\$1,065,691				\$1,755,889		\$2,001,311	

## Notes

a. Additions and retirements based on Liberty response to DRs 0044 and 0045.

Total Plant in Service	\$3,757,200
Total CIAC	\$842,867
Total Reserves	\$1,755,882
	\$1,359,444

Additions to CIAc recorded and summed in "Start or Add or Remove"  
Retirements recorded and summed as negative entries in both "Start or Add or Remove" and "Year End CIAc Amortization Reserve".

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WR-2018-0171

Liberty Utilities (Missouri Water)

Ozark Mountain & Timber Creek

Sewer

STARTING BALANCES AS OF 9/30/2005

Account Description	Account No.	Ozark Mountain		Timber Creek		Total	
		Plant	Reserves	Plant	Reserves	Plant	Reserves
INTANGIBLE PLANT							
Organization	301					\$0	\$0
Franchises & Consents	302					\$0	\$0
Miscellaneous Intangible Plant	303					\$0	\$0
COLLECTION PLANT							
Structures & Improvements	351			\$63,162	\$9,756	\$63,162	\$9,756
Collection Sewers--Force	352.1	\$3,276	\$3,456			\$3,276	\$3,456
Collection Sewers--Gravity	352.2	\$137,814	\$35,547	\$206,322	\$15,009	\$344,136	\$50,556
Services to Customers	353					\$0	\$0
Flow Measurement Devices	354	\$6,359	\$2,124			\$6,359	\$2,124
Flow Measuring Installation	355	\$2,909	\$132			\$2,909	\$132
PUMPING PLANT							
Receiving Wells	362	\$10,611	\$2,966			\$10,611	\$2,966
Electric Pumping Equipment	363	\$107,030	\$121,647	\$95,525	\$46,550	\$202,555	\$168,197
TREATMENT AND DISPOSAL PLANT							
Treatment & Disposal Equipment	372	\$83,419	\$53,128	\$404,419	\$95,117	\$487,838	\$148,245
Plant Sewers	373			\$15,772	\$3,726	\$15,772	\$3,726
Outfall Sewer Lines	374	\$3,892	\$0			\$3,892	\$0
GENERAL PLANT							
Land & Land Rights	374					\$0	\$0
Structures & Improvements	390					\$0	\$0
Office Furniture & Equipment	391	\$7,012	\$2,611	\$382	\$19	\$7,394	\$2,630
Office Computer Equipment	391.1					\$0	\$0
Transportation Equipment	392					\$0	\$0
Stores Equipment	393			\$930	\$128	\$930	\$128
Tools, Shop & Garage Equipment	394					\$0	\$0
Power Operated Equipment	396					\$0	\$0
Communication Equipment	397					\$0	\$0
Other Tangible Plant	399					\$0	\$0

Based on staff accounting schedules in WR-2006-0425.

WR-2018-0171

Liberty Utilities (Missouri Water)

Holiday Hills Resort, Ozark Mountain Resort & Timber Creek  
Water

STARTING BALANCES AS OF 9/30/2005

Account Description	Account No.	Holiday Hills						Ozark Mountain						Timber Creek						Account No.	
		Plant In Service			Depreciation Reserve			Plant In Service			Depreciation Reserve			Plant In Service			Depreciation Reserve				
		Staff Accounting Schedule	Adjustments	Adjusted Total	Staff Accounting Schedule	Adjustments	Adjusted Total	Staff Accounting Schedule	Adjustments	Adjusted Total	Staff Accounting Schedule	Adjustments	Adjusted Total	Staff Accounting Schedule	Adjustments	Adjusted Total	Staff Accounting Schedule	Adjustments	Adjusted Total		
INTANGIBLE PLANT																					
Organization	301			\$0			\$0			\$0			\$0			\$0		\$0		\$0	301
Franchises & Consents	302			\$0			\$0			\$0			\$0			\$0		\$0		\$0	302
Miscellaneous Intangible Plant	303			\$0			\$0			\$0			\$0			\$0		\$0		\$0	303
SOURCE OF SUPPLY PLANT																					
Land & Land Rights	310			\$0			\$0			\$0			\$0			\$0		\$0		\$0	310
Structures & Improvements	311 (304)	\$7,656		\$7,656	(6237)		(6237)	\$637		\$637			\$8		\$13,484	\$11,484	\$169		\$169	21,777	(640) 311 (304)
Wells and Springs	314 (307)	\$103,854	\$3,971	\$107,225	\$28,734		\$28,734	\$32,977	\$12,296	\$45,273	\$20,593		\$20,593	\$49,126	\$89,550	\$138,076	\$14,561	\$14,561	\$293,174	\$65,888 314 (307)	
Supply Mains	316 (309)	\$6,028		\$6,028	\$648		\$648			\$0			\$0			\$0		\$0	\$6,028	\$648 316 (309)	
PUMPING PLANT																					
Structures & Improvements	321	\$164,489	\$5,731	\$170,220	\$23,064		\$23,064	\$32,960	\$424	\$424	\$97,905		\$97,905	\$11,477		\$11,477	\$801,085	\$35,865	321		
Electric Pumping Equipment	325 (311)	\$250,058	\$5,815	\$256,473	\$153,675		\$153,675	\$21,659	\$43,032	\$43,032	\$43,632		\$43,632	\$158,626	\$158,626	\$83,279	\$436,758	\$280,580 325 (311)			
Other Pumping Equipment	328			\$0			\$0			\$0			\$0		\$54,607	\$54,607	\$9,556	\$54,607	\$9,556	328	
WATER TREATMENT PLANT																					
Water Treatment Equipment	332 (320)	\$18,110		\$18,110	\$5,003		\$5,003	\$2,361		\$2,361	\$1,499		\$1,499	\$15,556		\$15,556	\$2,368	\$2,368	\$2,368	\$39,027	\$8,960 332 (320)
TRANSMISSION & DISTRIBUTION PLANT																					
Structures & Improvements	341	\$8,836		\$8,836	\$1,188		\$1,188			\$0			\$0			\$0		\$0	\$8,836	\$1,188 341	
Distribution Reservoirs & Standpipes	342 (330)	\$103,640		\$212,596	\$516,236	\$70,096	\$70,096	\$61,331		\$61,331	\$24,658		\$24,658	\$100,412	\$170,972	\$273,384	\$35,619	\$35,619	\$638,951	\$130,373 342 (330)	
Transmission & Distribution Mains	343 (331)	\$604,749		\$604,749	\$151,359		\$151,359	\$149,664		\$149,664	\$20,903		\$20,903	\$269,889	\$269,889	\$269,889	\$269,889	\$269,889	\$269,889	\$828,191	\$1,624,402 \$209,453 343 (331)
Services	345 (333)	\$1,883		\$1,883	\$502		\$502			\$0			\$0			\$0		\$1,883	\$502	\$502	345 (333)
Meters	346 (334)	\$44,511		\$44,511	\$8,447		\$8,447	\$8,447		\$8,447	\$24,655		\$24,655	\$10,923	\$1,691		\$1,691	\$85	\$85	\$70,057	\$19,858 346 (334)
Meter Installations	347 (334)			\$0			\$0			\$0			\$0			\$0		\$0		\$0	347 (334)
Hydrants	348 (335)	\$11,119		\$11,119	\$3,108		\$3,108	\$3,208		\$3,208			\$0			\$0		\$0	\$11,119	\$3,108 348 (335)	
Other Transmission & Distribution Plant	349 (339)			\$0			\$0			\$0			\$0			\$0		\$0		\$0	349 (339)
GENERAL PLANT																					
Land & Land Rights	380 (374)			\$0			\$0			\$0			\$0			\$0		\$0		\$0	380 (374)
Structures & Improvements	390			\$0			\$0			\$0			\$0			\$0		\$0		\$0	390
Office Furniture & Equipment	391	\$20,688		\$20,688	\$30,857		\$30,857	\$63		\$63	\$4		\$4			\$0		\$20,749	\$30,861	391	
Office Computer Equipment	391.1			\$0			\$0			\$0			\$0			\$0		\$0		\$0	391.1
Transportation Equipment	392			\$0			\$0			\$0			\$0			\$0		\$0		\$0	392
Tool, Shop & Garage Equipment	394	\$416		\$416	\$21		\$21			\$0			\$0			\$0		\$416	\$21	394	
Power Operated Equipment	396			\$0			\$0			\$0			\$0			\$0		\$0		\$0	396
Communication Equipment	397			\$0			\$0			\$0			\$0			\$0		\$0		\$0	397
Miscellaneous Equipment	398			\$0			\$0			\$0			\$0			\$0		\$0		\$0	398
Other Tangible Plant	399			\$0			\$0			\$0			\$0			\$0		\$0		\$0	399

Based on staff accounting schedules and Report &amp; Order issued 3/12/2007, Case No. WR-2006-0425

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WR-2018-0171  
 Liberty Utilities (Missouri Water)  
 Holiday Hills Resort, Ozark Mountain Resort & Timber Creek  
 Water

STARTING BALANCES AS OF 9/30/2005

Account Description	Account No.	Holiday Hills				Ozark Mountain Resort				Timber Creek				Totals		Account No.
		Plant In Service	Depreciation Reserve	Plant In Service	Depreciation Reserve	Plant In Service	Depreciation Reserve	Plant In Service	Depreciation Reserve	Plant	Reserve	Plant	Reserve	Adjusted	Adjusted	
		Staff Accounting Schedule	Adjustments	Adjusted Total	Staff Accounting Schedule	Adjustments	Adjusted Total	Staff Accounting Schedule	Adjustments	Adjusted Total	Staff Accounting Schedule	Adjustments	Adjusted Total	Adjusted	Adjusted	

Apportionment of Adjustment for Cost Overrun Change - Holiday Hills Resort

Account No.	EMS Adj.	EMS Adj. No.	Ordered (Total)	Adjustment
321	\$41,886	P-10	\$35,955	\$5,731
325	\$42,292	P-11	\$36,477	\$6,815
342	\$102,395	P-18	\$88,317	\$14,078
Total	\$186,573		\$160,749	\$25,624

Adjustments Related to Excess Capacity

Account No.	EMS Adj.	EMS Adj. No.
Holiday Hills Resort		
314	\$3,371	P-8
342	\$198,518	P-18
Ozark Mountain Resort		
314	\$12,290	P-8
Timber Creek Resort		
314	\$89,550	P-8
342	\$170,572	P-18
Total		
	\$474,707	

Schedule SBM-d16  
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Account Number Crosswalk

Liberty Work Papers	Water USOA	Sewer USOA
301.0		
302.0		
303.0		
304.0	311	
307.0	314	
309.0	316	
310.0	325	
310.1	325	
311.0	325	
311.1	325	
320.0	332	
320.2	332	
330.0	342	
331.0	343	
333.0	345	
334.0	346 & 347	
334.1	346 & 347	
335.0	348	
339.0	349	
340.0	391	
340.1	391.1	
341.0	392	
343.0	394	
345.0	396	
346.0	397	
347.0	398	
348.0	399	
374.0	389	
390.0		
391.0		
392.1		
394.0		
398.0		
399.0		
399.1		
399.3		
399.4		
399.5		

WR-2018-0171

**Liberty Utilities (Missouri Water)**

## Plant &amp; Depreciation Reserve Summary

Utility	Plant	CIAC	Depreciation Reserve	Amortized CIAC	Rate Base
<i>Sewer</i>					
Cape Rock Village	\$420,532	\$0	\$192,792	\$0	\$227,739
Ozark Trail & Timber Creek	\$2,027,743	\$223,340	\$962,159	\$71,880	\$914,124
<i>Total Sewer</i>	<i>\$2,448,274</i>	<i>\$223,340</i>	<i>\$1,154,951</i>	<i>\$71,880</i>	<i>\$1,141,864</i>
<i>Water</i>					
Cedar Hills Estates	\$304,735	\$723	\$141,514	\$614	\$163,111
Crestview Acres	\$152,080	\$452	\$68,275	\$439	\$83,792
High Ridge Mannor	\$121,460	\$11,449	\$55,885	\$8,207	\$62,333
Hillshine Manor	\$99,275	\$2,606	\$44,590	\$2,159	\$54,238
Holliday Hills, Ozark Mountain & Timber Creek	\$4,303,097	\$840,134	\$2,071,676	\$296,023	\$1,687,310
Lakewood Hills	\$395,903	\$856	\$177,556	\$538	\$218,029
Noel	\$2,695,220	\$4,547	\$1,043,724	\$2,963	\$1,649,912
Scotsdale	\$194,185	\$0	\$87,118	\$0	\$107,066
Warren Woods	\$124,411	\$1,433	\$55,531	\$910	\$68,356
<i>Total Water</i>	<i>\$8,390,365</i>	<i>\$862,198</i>	<i>\$3,745,870</i>	<i>\$311,851</i>	<i>\$4,094,148</i>
<i>Total Sewer &amp; Water</i>	<i>\$10,838,639</i>	<i>#####</i>	<i>\$4,900,822</i>	<i>\$383,731</i>	<i>\$5,236,011</i>