

FILED³

AUG 24 2018

**Missouri Public
Service Commission**

Exhibit No.: 104
Issue(s): 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

1 DIRECT TESTIMONY

2 OF

3 STEPHEN B. MOILANEN, P.E.

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

6 CASE NO. WR-2018-0170

7 Q. Please state your name and business address.

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

10 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.

13 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

Direct Testimony of
Stephen B. Moilanen

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

5 Q. What is the purpose of your testimony?

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

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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 buildout/rate base
23 workbook attached as "Schedule SBM-d2 Rate Base Workbook and Plant Buildout." In

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

5 Q. What are CIAC's?

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

14 Q. What adjustments were made to CIAC?

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

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

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

6 Q. What specifically changed regarding the assumptions made towards CIAC
7 retirements?

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

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

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

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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.

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1 | Q. Does this conclude your testimony?

2 | A. Yes.

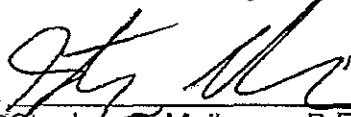
**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

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

AFFIDAVIT OF STEPHEN B. MOILANEN, P.E.

State of Missouri)
) ss.
County of Cole)

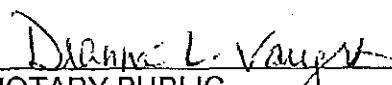
COMES NOW Stephen B. Moilanen, P.E., and on his oath declares that he is of sound mind and lawful age; that he contributed to the attached *Direct Testimony*; and that the same is true and correct according to his best knowledge and belief. Further the Affiant sayeth not.



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 21st day of June, 2018.



NOTARY PUBLIC

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

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

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	Savings Corrections	Note	End Reserve Balance	Net Plant End	Account No.
		6/30/2010	Jul-Dec 2010		Jul-Dec 2010	Jul-Dec 2010	(percent)	(percent)	7 months	Jul-Dec 2010	Jul-Dec 2010		Jul-Dec 2010	Jul-Dec 2010	
INTAKE PLANT															
Chlorination	301	\$20,076				\$20,076			\$0	\$20,076			\$20,076	\$0	301
Francium & Controls	302					\$0			\$0	\$0			\$0	\$0	302
Miscellaneous Intake Plant	303					\$0			\$0	\$0			\$0	\$0	303
SOURCE OF SUPPLY PLANT															
Structures & Improvements	313 (304)					\$0			\$0	\$0			\$0	\$0	313 (304)
Wells and Services	314 (307)	\$9,704				\$9,704	2.0		\$113	\$10,187			\$10,187	-\$999	314 (307)
Summit Main	316 (309)					\$0			\$0	\$0			\$0	\$0	316 (309)
PUMPING PLANT															
Structures & Improvements	321	\$563				\$563	2.5		\$8	\$0			\$8	\$555	321
Electric Pumping Equipment	325 (311)	\$9,881				\$9,881	1.8		\$268	\$4,472			\$4,740	\$5,120	325 (311)
Other Pumping Equipment	328					\$0	4.0		\$0	\$0			\$0	\$0	328
WATER TREATMENT PLANT															
Water Treatment Equipment	337 (320)					\$0	2.0		\$0	\$0			\$0	\$0	337 (320)
TRANSMISSION & DISTRIBUTION PLANT															
Distribution Reservoirs & Standpipes	342 (330)	\$14,894				\$14,894	2.2		\$217	\$15,076			\$16,747	-\$1,393	342 (330)
Transmission & Distribution Mains	343 (331)	\$24,417				\$24,417	2.0		\$265	\$28,859			\$29,144	-\$4,722	343 (331)
Services	345 (333)	\$9,275				\$9,275	2.5		\$13	\$0			\$0	\$0	345 (333)
Meters	346 (334)	\$58,151				\$58,151	10.0		\$5,357	\$43,716			\$47,402	\$11,649	346 (334)
Meter Installations	347 (335)	\$17,492				\$17,492	2.5		\$181	\$0,204			\$0,483	\$19,272	347 (335)
Hydrants	348 (336)	\$0				\$0	2.0		\$0	\$0			\$0	\$0	348 (336)
Other Transmission & Distribution Plant	349 (338)					\$0			\$0	\$0			\$0	\$0	349 (338)
GENERAL PLANT															
Land & Land Rights	369 (374)					\$0			\$0	\$0			\$0	\$0	369 (374)
Structures & Improvements	396					\$0			\$0	\$0			\$0	\$0	396
Office Furniture & Equipment	393					\$0			\$0	\$0			\$0	\$0	393
Office Computer Equipment	393.1	\$1,281				\$1,281	1.0		\$13	\$1,537			\$1,530	-\$241	393.1
Transportation Equipment	397	\$3,056				\$3,056	2.0		\$215	\$2,856			\$3,071	-\$139	397
Tanks, Shop & Garage Equipment	394	\$1,097				\$1,097	5.0		\$50	\$408			\$458	-\$347	394
Power Operated Equipment	398					\$0			\$0	\$0			\$0	\$0	398
Communication Equipment	397					\$0	6.7		\$0	\$0			\$0	\$0	397
Miscellaneous Equipment	398					\$0			\$0	\$0			\$0	\$0	398
Other Tangible Plant	399					\$0			\$0	\$0			\$0	\$0	399
Total		\$357,774	\$0		\$0	\$357,774			\$4,795	\$336,356	\$0		\$341,151	-\$16,571	

Notes
 a. Beginning balance from staff accounting schedules in Case No. WR-2010-0245.

Total Plant In Service \$357,774
 Total CIAC \$763
 Total Reserves \$344,351
 \$15,810
 Amortized CIAC \$474
 Net Rate Base \$16,344

Contributions In Kind 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
Jul-Dec 2010	Jul-Dec 2010		Jul-Dec 2010	Jul-Dec 2010	Jul-Dec 2010		
			\$763	\$273	\$467	\$474	\$780

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)

Account Description	Account No.	In Service Begin	Address	Notes	Payments	In Service Balance End	Net Other Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 37 months	Depth Reserve Balance	Storage Correction	Note	End Reserve Balance	Net Paid	Account No.
MANURE PLANT	131	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	131					57,958			50	57,958			57,958		524,131
MANURE PLANT	132	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	132					57,958			50	57,958			57,958		524,131
MANURE PLANT	133	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	133					57,958			50	57,958			57,958		524,131
MANURE PLANT	134	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	134					57,958			50	57,958			57,958		524,131
MANURE PLANT	135	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	135					57,958			50	57,958			57,958		524,131
MANURE PLANT	136	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	136					57,958			50	57,958			57,958		524,131
MANURE PLANT	137	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	137					57,958			50	57,958			57,958		524,131
MANURE PLANT	138	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	138					57,958			50	57,958			57,958		524,131
MANURE PLANT	139	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	139					57,958			50	57,958			57,958		524,131
MANURE PLANT	140	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	140					57,958			50	57,958			57,958		524,131
MANURE PLANT	141	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	141					57,958			50	57,958			57,958		524,131
MANURE PLANT	142	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	142					57,958			50	57,958			57,958		524,131
MANURE PLANT	143	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	143					57,958			50	57,958			57,958		524,131
MANURE PLANT	144	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	144					57,958			50	57,958			57,958		524,131
MANURE PLANT	145	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	145					57,958			50	57,958			57,958		524,131
MANURE PLANT	146	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	146					57,958			50	57,958			57,958		524,131
MANURE PLANT	147	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	147					57,958			50	57,958			57,958		524,131
MANURE PLANT	148	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	148					57,958			50	57,958			57,958		524,131
MANURE PLANT	149	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	149					57,958			50	57,958			57,958		524,131
MANURE PLANT	150	5/2/05				57,958			50	57,958			57,958		524,131
Manure & Composting	150					57,958			50	57,958			57,958		524,131
Total						579,958			500	579,958			579,958		5,124,131

Additional to CIAC record and summed in "SPonsor Add or Remove"
 Payments recorded and summed as negative amts. in both "Start of Add or Remove"
 and "Year End CIAC Amortization Reserve"

Total Payments	579,958
Total CIAC	574
Total Reserve	5,124,131
Amortized CIAC	574
Net Base Item	5,124,131

- a. Additions and retirements based on Liberty response to DR 0044 and 0045, allocated to 2016 payments.
- b. Previous depreciation schedule had no rate for Acct. No. 395.
- c. Depreciation reserve balances adjusted as shown in Depreciation Reserve Adjustments below.

Notes:

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	Net Plant End	Account
		Balance													
		Begin	Jun-Dec 2010	Jun-Dec 2010		End	Retirement	Rate	Expense	Jun-Dec 2010	Jun-Dec 2010	Jun-Dec 2010		Jun-Dec 2010	No.
		5/31/2010					(percent)	(percent)	7 months						
INTANGIBLE PLANT															
Organization	101	\$1,600				\$1,600			\$0	\$1,614			\$1,614	\$0	101
Franchises & Consents	102	\$0				\$0			\$0	\$0			\$0	\$0	102
Miscellaneous Intangible Plant	103	\$0				\$0			\$0	\$0			\$0	\$0	103
SOURCE OF SUPPLY PLANT															
Land & Land Rights	110	\$0				\$0			\$0	\$0			\$0	\$0	110
Structures & Improvements	111 (104)	\$0				\$0			\$0	\$0			\$0	\$0	111
Wells and Springs	114 (107)	\$0				\$0	2.0		\$0	\$0			\$0	\$0	114
Supply Mains	116 (109)	\$0				\$0			\$0	\$0			\$0	\$0	116
PUMPING PLANT															
Structures & Improvements	131	\$1,501				\$1,501	7.5		\$23	\$1,136			\$1,139	\$422	131
Mobile Pumping Equipment	131 (131)	\$5,219				\$5,219	5.0		\$209	\$5,041			\$5,077	\$16,859	131 (131)
Other Pumping Equipment	138	\$23,813				\$23,813	4.0		\$960	\$23,769			\$23,771	\$9,456	138
WATER TREATMENT PLANT															
Water Treatment Equipment	132 (120)	\$0				\$0	2.0		\$0	\$0			\$0	\$0	132 (120)
TRANSMISSION & DISTRIBUTION PLANT															
Distribution Mainways & Streetlights	142 (130)	\$0				\$0	2.5		\$0	\$0			\$0	\$0	142 (130)
Transmission & Distribution Mains	143 (131)	\$5,137				\$5,137	2.0		\$202	\$1,418			\$1,496	\$1,857	143 (131)
Conductors	145 (133)	\$1,261				\$1,261	2.5		\$28	\$0			\$0	\$1,261	145 (133)
Meters	146 (134)	\$4,548				\$4,548	10.0		\$285	\$972			\$1,247	\$3,309	146 (134)
Water Installations	147 (134)	\$1,003				\$1,003	2.5		\$15	\$395			\$320	\$681	147 (134)
Hydrants	148 (135)	\$0				\$0	2.0		\$0	\$0			\$0	\$0	148 (135)
Other Transmission & Distribution Plant	149 (139)	\$0				\$0			\$0	\$0			\$0	\$0	149 (139)
GENERAL PLANT															
Land & Land Rights	150 (124)	\$0				\$0			\$0	\$0			\$0	\$0	150 (124)
Structures & Improvements	150	\$0				\$0			\$0	\$0			\$0	\$0	150
Office Furniture & Equipment	151	\$0				\$0			\$0	\$0			\$0	\$0	151
Office Computer Equipment	151.1	\$170				\$170	3.0		\$4	\$412			\$443	\$71	151.1
Transportation Equipment	152	\$874				\$874	7.0		\$63	\$814			\$875	\$1	152
Tools, Shop & Garage Equipment	154	\$639				\$639	5.0		\$32	\$367			\$399	\$23	154
Power Operated Equipment	156	\$0				\$0			\$0	\$0			\$0	\$0	156
Communication Equipment	157	\$15				\$15	8.7		\$1	\$9			\$10	\$3	157
Miscellaneous Equipment	158	\$0				\$0			\$0	\$0			\$0	\$0	158
Other Tangible Plant	200	\$0				\$0			\$0	\$0			\$0	\$0	200
TOTAL		\$48,742	\$0			\$0			\$1,239	\$22,723	\$0		\$24,212	\$14,010	

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

Total Plant In Service	\$48,742
Total CIAC	\$476
Total Reserves	\$24,232
	\$23,535
Amortized CIAC	\$131
Net Rate Base	\$23,886

Contributions in Aid of Construction (CIAC)

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
Jun-Dec 2010	Jun-Dec 2010		Jun-Dec 2010	Jun-Dec 2010	Jun-Dec 2010		
TOTAL	\$0		\$475	\$0	\$143	\$351	\$120

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"

ACCOUNTS WITH BALANCE CARRIED OVER FROM PRIOR YEAR - ALL OTHERS ARE NEW ACCOUNTS. ACCOUNTS WITH BALANCE CARRIED OVER FROM PRIOR YEAR - ALL OTHERS ARE NEW ACCOUNTS.

Account Description	Account No.	In-Service Balance	Addition	Notes	Retirements	In-Service Balance End	Prior Ord'd Dep'n Rate (Percent)	Current Standard Dep'n Rate (Percent)	C-Related Dep'n Expense	C-Related Dep'n Expense	C-Related Dep'n Expense	Savage Correction	Notes	Cell Reserve Balance	Notes	Net Plant End	Account No.	City Utilities, P. Aid of Construction (CIAC)					
																		2012	2013	2014	Start or Add or Remove	Balance CIAC Start	NOIA
180		51,374				51,374																	
181		5,444				5,444																	
182		51,205				51,205																	
183																							
184		51,409				51,409																	
185																							
186		51,721				51,721																	
187		511,008				511,008																	
188		23,407				23,407																	
189		5,108				5,108																	
190		51,671				51,671																	
191		511,059				511,059																	
192		51,487				51,487																	
193		51,801				51,801																	
194		51,747				51,747																	
195		51,291				51,291																	
196		51,747				51,747																	
197		51,875				51,875																	
198		51,374				51,374																	
199		51,374				51,374																	
200																							

Notes:
 * - Ingoing to be removed from last accounting schedule in Case No. WR-2018-0174.
 Additions to CIAC received and unamortized "Start or Add or Remove"
 Retirements recorded and unamortized in CIAC
 Net Plant End
 Total Plant in Service
 Net Plant Base
 Amortized CIAC
 Net Plant Base

WR-2018-0171
 Liberty Utilities (Missouri Water)
 Crestview Acres
 Water

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

Account Description	Account No.	In Service Balance Drgh	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Bgn/In Reserve Balance	Savage Corrections	Note	End Reserve Balance	Net Plant End	Account No.
DEFERRABLE PLANT															
Depreciation	301	\$1,874				\$1,874			\$0	\$2,826			\$3,800		\$11,701
Fees/Less & Credits	302	\$444				\$444			\$0	\$444			\$444		\$0,792
Miscellaneous Intangible Plant	303	\$1,205				\$1,205			\$0	\$1,205			\$1,205		\$0,203
SOURCE OF SUPPLY PLANT															
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0,110
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0,511 (264)
Wells and Surfaces	314	\$1,402	\$123			\$1,525	7.0		\$10	\$1,929			\$1,929		\$328,314
Surface Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0,116 (309)
PUMPING PLANT															
Structures & Improvements	321	\$4,747	\$187			\$4,934	2.3		\$121	\$1,178			\$1,299		\$1,616 (321)
Electric Pumps/In Equipment	325 (331)	\$3,076				\$3,076	5.0		\$611	\$12,184			\$12,184		\$188,325 (331)
Other Pumping Equipment	328	\$2,467				\$2,467	4.0		\$99	\$5,073			\$5,178		\$-2,001 (328)
WATER TREATMENT PLANT															
Water Treatment Equipment	317 (320)	\$208				\$208	2.0		\$6	\$161			\$167		\$42 (320)
TRANSMISSION & DISTRIBUTION PLANT															
Distribution Reservoirs & Standpipes	347 (330)	\$1,523				\$1,523	2.5		\$48	\$2,372			\$2,466		\$1,063 (347 (330)
Transmission & Distribution Mains	343	\$38,058	\$789			\$38,847	2.0		\$398	\$8,282			\$9,092		\$0,621 (343)
Services	345 (333)	\$1,063				\$1,063	2.0		\$27	\$74			\$109		\$981 (345 (333)
Meters	346	\$32,245	\$83			\$32,328	10.0		\$1,244	\$18,438			\$19,682		\$2,092 (346)
Motor Installations	347 (334)	\$1,473				\$1,473	2.5		\$46	\$9,976			\$10,002		\$1,400 (347 (334)
Hydrants	348 (335)	\$1,825				\$1,825	2.0		\$37	\$313			\$348		\$1,477 (348 (335)
Other Transmission & Distribution Plant	349 (332)	\$0				\$0			\$0	\$0			\$0		\$0 (349 (332)
GENERAL PLANT															
Land & Land Rights	389 (324)	\$218				\$218			\$0	\$0			\$0		\$238 (389 (324)
Structures & Improvements	320	\$0				\$0			\$0	\$0			\$0		\$0,320
Office Furniture & Equipment	323	\$0				\$0			\$-69	\$0			\$0		\$220,229
Office Computer Equipment	303.3	\$398				\$398	1.0		\$4	\$474			\$479		\$50 (303.3)
Transportation Equipment	322	\$925				\$925	7.0		\$65	\$1,001			\$1,066		\$141 (322)
Tools, Shop & Garage Equipment	324	\$572				\$572	1.0		\$27	\$176			\$405		\$167 (324)
Power Operated Equipment	326	\$0				\$0			\$0	\$0			\$0		\$0 (326)
Communication Equipment	327	\$0				\$0	6.7		\$1	\$7			\$8		\$1 (327)
Miscellaneous Equipment	328	\$0				\$0			\$0	\$0			\$0		\$20 (328)
Other Tangible Plant	300	\$0				\$0			\$0	\$0			\$0		\$0 (300)
Total		\$60,584	\$2,473		\$373	\$73,480			\$2,869	\$51,030	\$0		\$53,370		\$18,160

Notes:
 a. Additions and retirements based on Liberty response to Dfs 0014 and 0045, allocated to XMB properties.

Total Plant in Service	\$71,466
Total CIAC	\$478
Total Reserves	\$53,322
	\$17,666
Amortized CIAC	\$371
Net Rate Base	\$18,079

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
	-1761.03						
		475					
			-1286.03				
				-67			
					171		
						-1457.01	
							5171

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 TO THE AG OF CONSTRUCTION (CAC)

Account Description	Account No.	In Service Balance Begin 2016	Additions 2016	Retirements 2016	In Service Balance End 2016	Plant Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 17 months	Begin Reserve Balance 2016	Salvage Corrections 2016	Notes	End Reserve Balance 2016	Net Plant Cost 2016	Amount No.	Contributions in Aid of Construction (CAC)	
															Start of Add or Remove 2016	End of Add or Remove 2016
TRANSFORMER PLANT	101	\$1,824	\$1,824		\$3,648			\$0	\$1,824			\$1,824	\$11,100			
Transformers & Controls	109	444	444		888			\$0	444			444	2,622			
Miscellaneous Intermediate Plant	107	\$1,222	\$1,222		2,444			\$0	1,222			1,222	2,622			
EXPENSE OF SUPPLY PLANT																
Lines & Lateral Rights	312	\$0	\$0		\$0			\$0	\$0			\$0	\$0			
Conductors & Accessories	317	\$0	\$0		\$0			\$0	\$0			\$0	\$0			
Support Structures	327	\$0	\$0		\$0			\$0	\$0			\$0	\$0			
SPRING PLANT	114	\$0	\$0		\$0			\$0	\$0			\$0	\$0			
PUMPING PLANT																
Pumps & Accessories	371	\$4,802	\$172		\$5,000	7.5		\$1,756	\$1,756			\$1,756	\$1,756			
Electric Pumps/Equipment	335	\$1,020	\$0		\$1,020	5.0		\$510	\$510			\$510	\$510			
Water Treatment Equipment	329	\$2,462	\$0		\$2,462	4.0		\$985	\$985			\$985	\$985			
TRANSMISSION & DISTRIBUTION PLANT																
Substation Transformer & Distribution	147	\$1,523	\$1,523		\$3,046	7.5		\$1,167	\$1,167			\$1,167	\$1,167			
Transmission & Distribution Meters	157	\$1,723	\$1,723		\$3,446	7.0		\$2,412	\$2,412			\$2,412	\$2,412			
Other Transmission & Distribution Plant	146	\$1,354	\$1,354		\$2,708	7.5		\$2,031	\$2,031			\$2,031	\$2,031			
Hydrant	144	\$1,394	\$1,394		\$2,788	7.5		\$2,091	\$2,091			\$2,091	\$2,091			
Other Transmission & Distribution Plant	145	\$1,255	\$1,255		\$2,510	7.0		\$1,757	\$1,757			\$1,757	\$1,757			
OTHER PLANT																
Lines & Lateral Rights	302	\$271	\$271		\$542			\$0	\$271			\$271	\$271			
Conductors & Accessories	303	\$133	\$133		\$266			\$0	\$133			\$133	\$133			
Office Computer Equipment	301	\$0	\$0		\$0			\$0	\$0			\$0	\$0			
Construction Equipment	304	\$202	\$202		\$404			\$0	\$202			\$202	\$202			
Tools, Shop & Garage Equipment	305	\$0	\$0		\$0			\$0	\$0			\$0	\$0			
Power Operated Equipment	306	\$0	\$0		\$0			\$0	\$0			\$0	\$0			
Non-Power Operated Equipment	307	\$0	\$0		\$0			\$0	\$0			\$0	\$0			
Other Tangible Plant	308	\$0	\$0		\$0			\$0	\$0			\$0	\$0			
TOTAL		\$71,416	\$2,816	\$1,471	\$72,761			\$2,977	\$53,316	\$2,816		\$56,014	\$20,916			

Notes: 1. Additions to CAC record and summed in "Start of Add or Remove" 2. Start of Add or Remove" 3. End of Add or Remove" 4. Amounts recorded and summed in both "Start of Add or Remove" and "End of Add or Remove" 5. Total CAC (Identical to Net Plant)

Total Plant in Service	\$72,761
Total CAC	\$415
Total Reserve	\$20,916
Amortized CAC	\$433
Net Rate Base	\$20,854

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.	5/31/2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018			
																	(\$)	(\$)	(\$)	(percent)	(percent)	7 months	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
INTANGIBLE PLANT																																	
Construction	301	\$1,600				\$1,600			\$0	\$1,614			\$1,614		\$14,301																		
Franchises & Concessions	302					\$0			\$0	\$0			\$0		\$0																		
Miscellaneous Intangible Plant	303	\$11,160				\$11,160			\$0	\$11,160			\$11,160		\$0																		
SOCKET & SUPPORT PLANT																																	
Land & Land Rights	310					\$0			\$0	\$0			\$0		\$0																		
Structures & Improvements	311 (104)					\$0			\$0	\$0			\$0		\$0																		
Wells and Springs	314 (107)					\$0	2.0		\$0	\$0			\$0		\$0																		
Supply Mains	316 (109)					\$0			\$0	\$0			\$0		\$0																		
PUMPING PLANT																																	
Structures & Improvements	321	\$4,187				\$4,187	2.5		\$0	\$247			\$20		\$1,884																		
Electric Pumping Equipment	325 (113)	\$25,285				\$25,285	5.0		\$752	\$10,987			\$11,333		\$5,544																		
Other Pumping Equipment	328					\$0	4.0		\$0	\$0			\$0		\$0																		
WATER TREATMENT PLANT																																	
Water Treatment Equipment	332 (120)					\$0	2.0		\$0	\$0			\$0		\$0																		
TRANSMISSION & DISTRIBUTION PLANT																																	
Substation Transformers & Switchgear	342 (120)	\$322				\$322	2.5		\$0	\$64			\$60		\$253																		
Transmission & Distribution Wires	343 (121)	\$22,253				\$22,253	2.0		\$263	\$24,900			\$25,163		\$2,682																		
Cables	345 (123)	\$391				\$391	2.5		\$6	\$0			\$0		\$385																		
Meters	346 (124)	\$15,262				\$15,262	10.0		\$890	\$8,307			\$10,192		\$5,070																		
Water Meters	347 (124)	\$4,927				\$4,927	2.5		\$22	\$2,029			\$3,011		\$3,024																		
Hydrometers	348 (125)					\$0	2.0		\$0	\$0			\$0		\$0																		
Other Transmission & Distribution Plant	349 (126)					\$0			\$0	\$0			\$0		\$0																		
GENERAL PLANT																																	
Land & Land Rights	389 (174)					\$0			\$0	\$0			\$0		\$0																		
Structures & Improvements	390					\$0			\$0	\$0			\$0		\$0																		
Office Furniture & Equipment	391					\$0			\$0	\$0			\$0		\$0																		
Office Computer Equipment	391.1	\$508				\$508	3.0		\$15	\$524			\$279		\$21																		
Transportation Equipment	392	\$2,225				\$2,225	2.0		\$23	\$2,783			\$3,256		\$1,952																		
Tools, Shop & Garage Equipment	394	\$807				\$807	5.0		\$40	\$454			\$494		\$308																		
Power Operated Equipment	396					\$0			\$0	\$0			\$0		\$0																		
Communication Equipment	397	\$15				\$15	0.7		\$1	\$0			\$10		\$1																		
Miscellaneous Equipment	398					\$0			\$0	\$0			\$0		\$0																		
Other Tangible Plant	399					\$0			\$0	\$0			\$0		\$0																		
Total		\$88,834	\$0		\$0	\$88,834			\$2,184	\$81,112	\$0		\$85,305		\$5,134																		

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

Total Plant In Service \$88,834
 Total CIAC \$12,083
 Total Reserves \$85,305
 -\$4,549
 Amortized CIAC \$5,305
 Net Rate Base -\$2,584

Contributions in Aid of Construction (CIAC)

Start of Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remainder & Amortization	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018	Jun-Dec 2018
								(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	\$0		\$12,083	\$149	\$5,816	\$5,305	\$6,118							

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

Reserve Percent Accrual

Account No.	Net Salvage Rate	Account Percent Accrued End	Total End of Life Accrued Net Salvage	Jun-Dec 2018
				(percent)
301		100.00%	100.00%	
302		#DIV/0!	#DIV/0!	
303		100.00%	100.00%	
310		#DIV/0!	#DIV/0!	
311 (104)		#DIV/0!	#DIV/0!	
314 (107)	0.00%	#DIV/0!	#DIV/0!	
316 (109)		#DIV/0!	#DIV/0!	
321	0.00%	7.42%	7.76%	
325 (113)	0.00%	121.56%	121.50%	
328	0.00%	#DIV/0!	#DIV/0!	
332 (120)	0.00%	#DIV/0!	#DIV/0!	
342 (120)	0.00%	21.47%	21.43%	
343 (121)	0.00%	131.81%	131.81%	
345 (123)	0.00%	1.53%	1.53%	
346 (124)	0.00%	66.78%	66.78%	
347 (124)	0.00%	63.00%	63.00%	
348 (125)	0.00%	#DIV/0!	#DIV/0!	
349 (126)		#DIV/0!	#DIV/0!	
389 (174)		#DIV/0!	#DIV/0!	
390		#DIV/0!	#DIV/0!	
391		#DIV/0!	#DIV/0!	
391.1	0.00%	113.07%	113.07%	
392	0.00%	109.07%	109.07%	
394	0.00%	51.06%	51.06%	
396		#DIV/0!	#DIV/0!	
397	0.00%	66.67%	66.67%	
398		#DIV/0!	#DIV/0!	
399		#DIV/0!	#DIV/0!	

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.
		9/30/2010	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	
INTANGIBLE PLANT																
Organization	301	\$4,465				\$4,465			\$0	\$4,470		a	\$4,470		\$-14	301
Franchises & Constants	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intangible Plant	304	\$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)
Wells and Springs	314 (307)	\$0				\$0	2.0		\$0	\$0			\$0		\$0	314 (307)
Supply Mains	315 (309)	\$0				\$0			\$0	\$0			\$0		\$0	315 (309)
PUMPING PLANT																
Structures & Improvements	321	\$7,155				\$7,155	2.5		\$104	\$599		a	\$599		\$6,456	321
Electric Pumping Equipment	325 (311)	\$1,015				\$1,015	5.0		\$30	\$1,140		a	\$1,210		-\$195	325 (311)
Other Pumping Equipment	328	\$1,034				\$1,034	4.0		\$24	\$677		a	\$701		\$333	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$0				\$0	2.0		\$0	\$0			\$0		\$0	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$0				\$0	2.5		\$0	\$0			\$0		\$0	342 (330)
Transmission & Distribution Mains	343 (331)	\$0				\$0	2.0		\$0	\$0			\$0		\$0	343 (331)
Services	345 (333)	\$1,168				\$1,168	2.5		\$17	\$0		a	\$17		\$1,151	345 (333)
Meters	346 (334)	\$9,374				\$9,374	10.0		\$547	\$2,700		a	\$3,247		\$6,127	346 (334)
Water Installations	347 (334)	\$2,141				\$2,141	2.5		\$31	\$867		a	\$933		\$1,148	347 (334)
Hydrants	348 (335)	\$1,200				\$1,200	2.0		\$14	\$53		a	\$67		\$1,133	348 (335)
Other Transmission & Distribution Plant	349 (330)	\$0				\$0			\$0	\$0			\$0		\$0	349 (330)
GENERAL PLANT																
Land & Land Rights	359 (374)	\$0				\$0			\$0	\$0			\$0		\$0	359 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$0				\$0			\$0	\$0			\$0		\$0	391
Office Computer Equipment	391.1	\$213				\$213	1.0		\$2	\$249		a	\$251		-\$36	391.1
Transportation Equipment	392	\$525				\$525	7.0		\$37	\$488		a	\$525		\$0	392
Tools, Shop & Garage Equipment	394	\$390				\$390	5.0		\$20	\$255		a	\$275		\$115	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$7				\$7	8.7		\$0	\$5		a	\$5		\$2	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$28,687	\$0		\$0	\$28,687			\$426	\$11,643	\$0		\$12,469		\$16,218	

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

Total Plant In Service \$28,687
 Total CIAC \$2,750
 Total Reserves \$12,469
 \$13,468
 Amortized CIAC \$1,657
 Net Rate Base \$15,125

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 Remainin & Amortization
Jun-Dec 2010	Jun-Dec 2010		Jun-Dec 2010	Jun-Dec 2010	Jun-Dec 2010		
\$0	\$2,750a		\$2,750	\$40	\$1,617	\$1,657	\$1,093

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

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	2015		2015	2015	(percent)	(percent)	12 months	2015	2015		2015	2015		
INTANGIBLE PLANT																
Organization	301	\$2,406				\$2,406			\$0	\$2,504			\$2,504		\$2	301
Franchises & Consents	302	\$290				\$290			\$0	\$290			\$290		\$0	302
Miscellaneous Intangible Plant	303	\$787				\$787			\$0	\$787			\$787		\$279	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)
Wells and Springs	312	\$1,015	\$7,134	a	\$833	\$7,295	2.0	2.0	\$83	\$802			\$97		\$7,263	312
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$1,265	\$12,226	a	\$2,560	\$12,231	2.5	2.0	\$202	\$911			\$1,467		\$14,358	321
Electric Pumping Equipment	325	\$8,499	\$78	a	\$26	\$8,543	5.0	5.0	\$426	\$8,803			\$9,192		\$9,590	325
Other Pumping Equipment	328	\$1,611				\$1,611	4.0	4.0	\$64	\$2,132			\$2,196		\$585	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$136				\$136	2.0	2.0	\$4	\$113			\$117		\$19	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,800				\$2,800	2.5	2.5	\$77	\$1,663			\$1,720		\$580	342 (330)
Transmission & Distribution Mains	348 (331)	\$24,842	\$5,233	a	\$477	\$19,601	2.0	2.0	\$344	\$6,109			\$6,041		\$13,559	348 (331)
Services	345 (333)	\$707	\$235		\$80	\$891	2.5	2.5	\$29	\$85			\$58		\$836	345 (333)
Meters	346 (334)	\$8,000	\$1	a	\$0	\$8,000	10.0	10.0	\$800	\$9,215			\$10,115		\$4,135	346 (334)
Meter Installations	347 (334)	\$2,233				\$2,233	2.5	2.5	\$56	\$1,009			\$1,425		\$908	347 (334)
Hydrants	349 (335)	\$1,105				\$1,105	3.0	3.0	\$34	\$251			\$275		\$916	349 (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	360	\$0				\$0			\$0	\$0			\$0		\$0	360
Office Furniture & Equipment	371	\$339				\$339		5.00	\$17	\$25			\$42		\$293	371
Office Computer Equipment	371.1	\$204				\$204	1.0	1.0	\$11	\$11			\$12		\$192	371.1
Transportation Equipment	382	\$0				\$0	7.0	7.0	\$0	\$168			\$168		\$168	382
Tools, Shop & Garage Equipment	384	\$392	\$84	a	\$52	\$424	5.0	5.0	\$29	\$283			\$251		\$173	384
Power Operated Equipment	386	\$0				\$0			\$0	\$0			\$0		\$0	386
Communication Equipment	397	\$0	\$206	a	\$0	\$206	6.7	6.7	\$7	\$4			\$5		\$201	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0		5.00	\$0	\$0			\$0		\$0	399
Total		\$49,590	\$25,474		\$4,254	\$29,710			\$2,221	\$35,871	\$0		\$33,844		\$35,876	

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.

Total Plant In Service	\$70,719
Total CIAC	\$2,647
Total Reserves	\$35,844
	\$34,229
Amortized CIAC	\$2,034
Net Rate Base	\$36,243

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
2015	2015		2015	2015	2015		
-4779.84	717.58		-4062.26	-180	-236.42	-5158.01	\$1,096
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
 Hillshine Manor
 Water

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	Salvage	Note	End Reserve	Note	Net Plant End	Account
		Balance	2016		2016	Balance	Rate	Standard	Depreciation	Reserve	Corrections		Balance		2016	No.
		Begin				End	(percent)	Rate	Expense	Balance			2016		2016	
INTANGIBLE PLANT																
Organization	301	\$2,496				\$2,496			\$0	\$2,504			\$2,504		\$0	301
Franchises & Concessions	302	\$290							\$0	\$290			\$290		\$0	302
Miscellaneous Intangible Plant	303	\$843				\$843			\$0	\$843			\$843		\$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)
Walks and Springs	314	\$2,295	\$636 a		\$87	\$7,869	2.0		\$153	\$37			\$103		\$7,749	314
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$12,931	\$1,046 a		\$217	\$13,799	2.3		\$334	-\$1,467			-\$1,350		\$15,109	321
Electric Pumping Equipment	325	\$6,561	\$870 a		\$387	\$9,021	3.0		\$439	\$9,192			\$9,244		-\$219	325
Other Pumping Equipment	328	\$1,611				\$1,611	4.0		\$64	\$2,196			\$2,260		-\$650	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$136				\$136	2.9		\$4	\$117			\$121		\$15	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (310)	\$2,300				\$2,300	2.5		\$57	\$1,720			\$1,777		\$523	342 (330)
Transmission & Distribution Mains	348 (331)	\$19,091	\$1,126 a		\$107	\$20,620	2.0		\$402	\$6,041			\$6,337		\$14,283	348 (331)
Services	345 (333)	\$893				\$893	2.3		\$22	\$95			\$77		\$816	345 (333)
Meters	346 (334)	\$9,000	\$236 a		\$146	\$9,091	10.0		\$905	\$10,115			\$10,674		-\$1,782	346 (334)
Meter Installations	347 (334)	\$2,233				\$2,233	2.5		\$56	\$1,425			\$1,481		\$752	347 (334)
Hydrants	348 (335)	\$1,191				\$1,191	2.0		\$24	\$775			\$299		\$892	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$143	\$23 a			\$216			\$0	\$0			\$0		\$216	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$335				\$335		5.00	\$17	\$47			\$39		\$276	391
Office Computer Equipment	391.1	\$254				\$254		1.0	\$3	\$19			\$22		-\$68	391.1
Transportation Equipment	392	\$0				\$0		7.0	\$0	\$168			\$168		-\$168	392
Tool Shop & Garage Equipment	394	\$424				\$424		5.0	\$21	\$203			\$272		\$152	394
Power Operated Equipment	395	\$0				\$0			\$0	\$0			\$0		\$0	395
Communication Equipment	397	\$206				\$206		6.7	\$14	\$5			\$19		\$187	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$70,739	\$3,988		\$639	\$73,769			\$2,313	\$33,844	\$0		\$35,418		\$36,951	

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 Remainin & Amortization
2016	2016		2016	2016	2016		
	\$18						
	\$2,647						
			\$2,629				
				\$3,649			
					\$2,014		
						\$2,008	\$41

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	\$73,769
Total CIAC	\$2,629
Total Reserves	\$35,418
	\$35,722
Amortized CIAC	\$2,008
Net Rate Base	\$37,810

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-d5
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WR-2018-0171
Liberty Utilities (Missouri Water)
Hillshine Manor
Water
MACW assigned 20-year service life, for this account in WA-2016-0301
c. Based on Liberty WP 7-2.
d. Based on Liberty WP 7-3.

	592,079
Amortized CIAC	<u>52,159</u>
Net Rate Base	540,238

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.
		3/31/2010	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	
INTANGIBLE PLANT																
Organization	301	\$2,400		a		\$2,400			\$0	\$2,420			\$2,420		-\$20	301
Franchise & 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	\$2,025		a		\$2,025			\$0	\$0			\$0		\$2,025	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$0				\$0	7.0		\$0	\$0			\$0		\$0	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$5,665		a		\$5,665	2.5		\$83	\$767			\$850		\$4,815	321
Electric Pumping Equipment	325 (311)	\$26,701		a		\$26,701	5.0		\$1,070	\$33,272			\$34,342		\$2,359	325 (311)
Other Pumping Equipment	328	\$0				\$0	4.0		\$0	\$0			\$0		\$0	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$0				\$0	2.0		\$0	\$0			\$0		\$0	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$0				\$0	2.5		\$0	\$0			\$0		\$0	342 (330)
Transmission & Distribution Mains	343 (331)	\$64,447		a		\$64,447	2.0		\$752	\$7,321			\$8,073		\$56,369	343 (331)
Services	345 (333)	\$3,022		a		\$3,022	2.5		\$44	\$73			\$115		\$2,907	345 (333)
Meters	346 (334)	\$18,013		a		\$18,013	10.0		\$1,086	\$22,003			\$23,179		-\$4,566	346 (334)
Meter Installations	347 (334)	\$5,126		a		\$5,126	2.5		\$75	\$1,372			\$1,447		\$3,679	347 (334)
Hydrants	348 (335)	\$10,830		a		\$10,830	7.0		\$126	\$1,893			\$2,019		\$8,811	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$0				\$0			\$0	\$0			\$0		\$0	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$0				\$0			\$0	\$0			\$0		\$0	391
Office Computer Equipment	393.1	\$811		a		\$811	1.0		\$8	\$853			\$951		-\$128	393.1
Transportation Equipment	392	\$1,844		a		\$1,844	2.0		\$128	\$1,716			\$1,845		-\$1	392
Tools, Shop & Garage Equipment	394	\$1,585		a		\$1,585	5.0		\$79	\$222			\$1,008		\$577	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$31		a		\$31	6.7		\$2	\$18			\$20		\$11	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$153,095	\$0		\$0	\$153,095			\$3,454	\$74,820	\$0		\$78,279		\$74,816	

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

Total Plant In Service \$153,095
 Total CIAC \$900
 Total Reserves \$78,279
 \$75,916
 Amortized CIAC \$167
 Net Rate Base \$74,083

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 Remainin & Amortization
	Jun-Dec 2010		Jun-Dec 2010	Jun-Dec 2010	Jun-Dec 2010		
	\$0	\$900	\$900	\$10	\$127	\$167	\$733

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

Account Description	Account No.	In Service Balance		Note	Retirements		Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense	Begin Reserve Balance	Sewage Corrections	Note	End Reserve Balance		Account No.
		Begin	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011							Jun-Dec 2011	Jun-Dec 2011	
INTANGIBLE PLANT															
Organization	301	\$0.00	\$0.00		\$0.00				\$0.00	\$0.00			\$0.00	\$0.00	301
Franchises & Consents	302	\$1,155	\$1,155		\$1,155				\$1,155	\$1,155			\$1,155	\$1,155	302
Miscellaneous Intangible Plant	303	\$0.00	\$0.00		\$0.00				\$0.00	\$0.00			\$0.00	\$0.00	303
SOURCE OF SUPPLY PLANT															
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)	\$5,649	\$5,649		\$5,649		2.0		\$112,982	\$112,982			\$112,982	\$112,982	314 (307)
Supply Mains	316 (309)	\$0	\$0		\$0				\$0	\$0			\$0	\$0	316 (309)
PUMPING PLANT															
Structures & Improvements	321	\$12,352	\$12,352		\$12,352		2.5		\$30,975	\$30,975			\$30,975	\$30,975	321
Electric Pumping Equipment	325 (311)	\$8,895	\$8,895		\$8,895		5.0		\$444,950	\$444,950			\$444,950	\$444,950	325 (311)
Other Pumping Equipment	328	\$6,458	\$6,458		\$6,458		4.0		\$255,584	\$255,584			\$255,584	\$255,584	328
WATER TREATMENT PLANT															
Water Treatment Equipment	312 (320)	\$541	\$541		\$541		2.0		\$1,082	\$1,082			\$1,082	\$1,082	312 (320)
TRANSMISSION & DISTRIBUTION PLANT															
Distribution Reservoirs & Standpipes	342 (330)	\$9,171	\$9,171		\$9,171		2.5		\$22,928	\$22,928			\$22,928	\$22,928	342 (330)
Transmission & Distribution Mains	343 (331)	\$47,001	\$47,001		\$47,001		2.0		\$94,002	\$94,002			\$94,002	\$94,002	343 (331)
Services	345 (333)	\$2,818	\$2,818		\$2,818		2.5		\$7,045	\$7,045			\$7,045	\$7,045	345 (333)
Meters	346 (334)	\$51,888	\$51,888		\$51,888		10.0		\$518,880	\$518,880			\$518,880	\$518,880	346 (334)
Water Installations	347 (338)	\$8,005	\$8,005		\$8,005		2.5		\$20,012	\$20,012			\$20,012	\$20,012	347 (338)
Hydrants	348 (335)	\$4,721	\$4,721		\$4,721		2.0		\$9,442	\$9,442			\$9,442	\$9,442	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0	\$0		\$0				\$0	\$0			\$0	\$0	349 (339)
GENERAL PLANT															
Land & Land Rights	380 (374)	\$569	\$569		\$569				\$0	\$0			\$0	\$0	380 (374)
Structures & Improvements	390	\$0	\$0		\$0				\$0	\$0			\$0	\$0	390
Office Furniture & Equipment	391	\$0	\$0		\$0				\$0	\$0			\$0	\$0	391
Office Computer Equipment	391.1	\$1,014	\$1,014		\$1,014		1.0		\$10,140	\$10,140			\$10,140	\$10,140	391.1
Transportation Equipment	392	\$2,409	\$2,409		\$2,409		2.0		\$48,180	\$48,180			\$48,180	\$48,180	392
Tools, Shop & Garage Equipment	394	\$1,489	\$1,489		\$1,489		5.0		\$7,445	\$7,445			\$7,445	\$7,445	394
Power Operated Equipment	396	\$0	\$0		\$0				\$0	\$0			\$0	\$0	396
Communication Equipment	397	\$24	\$24		\$24		6.7		\$162	\$162			\$162	\$162	397
Miscellaneous Equipment	398	\$0	\$0		\$0				\$0	\$0			\$0	\$0	398
Other Tangible Plant	399	\$0	\$0		\$0				\$0	\$0			\$0	\$0	399
Total		\$181,155	\$0		\$0				\$4,287	\$121,107	\$0		\$125,464	\$15,671	

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
Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	Jun-Dec 2011		
			\$900	\$26	\$947	\$278	\$672

Notes
 W. CIAC additions are from staff worksheets from KMB Acquisition case

\$0.00 of remaining CIAC to beginner plant balance

Total Plant In Service	\$181,155
Total CIAC	900
Total Reserve	\$125,484
	\$54,771
Amortized CIAC	\$278
Net Rate Base	\$55,149

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

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	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012		2012	
INTANGIBLE PLANT																
Organization	301	\$9,855				\$9,855			\$0	\$9,855			\$9,855		-	301
Franchises & Consents	302	\$1,155				\$1,155			\$0	\$1,155			\$1,155		-	302
Miscellaneous Intangible Plant	303	\$3,138				\$3,138			\$0	\$3,138			\$3,138		-	303
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)
Wells and Springs	314 (307)	\$3,649				\$3,649	2.6		\$73	\$3,625			\$3,698		\$551	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		-	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$12,359				\$12,359	2.5		\$309	\$2,756			\$3,065		\$9,294	321
Electric Pumping Equipment	325 (311)	\$33,895				\$33,895	5.0		\$1,695	\$30,022			\$31,717		\$2,178	325 (311)
Other Pumping Equipment	328	\$6,423				\$6,423	4.0		\$257	\$7,736			\$7,893		-\$1,570	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (326)	\$541				\$541	2.0		\$14	\$403			\$419		\$123	332 (326)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (336)	\$9,171				\$9,171	2.5		\$229	\$5,947			\$6,176		\$2,995	342 (336)
Transmission & Distribution Mains	343 (331)	\$47,001				\$47,001	2.0		\$940	\$21,976			\$22,860		\$24,141	343 (331)
Services	345 (333)	\$2,818				\$2,818	2.5		\$70	\$125			\$195		\$2,624	345 (333)
Meters	346 (334)	\$11,888				\$11,888	10.0		\$3,189	\$9,183			\$12,372		-\$484	346 (334)
Meter Installations	347 (334)	\$8,905				\$8,905	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)	\$569				\$569			\$0	\$0			\$0		\$569	382 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$0				\$0			\$0	\$0			\$0		\$0	391
Office Computer Equipment	391.1	\$1,014				\$1,014	1.0		\$10	\$1,228			\$1,238		-\$224	391.1
Transportation Equipment	392	\$2,499				\$2,499	7.0		\$169	\$2,441			\$2,610		-\$201	392
Tools, Shop & Garage Equipment	394	\$1,489				\$1,489	5.0		\$74	\$961			\$975		\$314	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$24				\$24	6.7		\$2	\$17			\$19		\$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		\$0	\$181,155			\$7,851	\$125,494	\$0		\$132,835		\$48,320	

Notes

Total Plant in Service \$181,155
Total CIAC \$900
Total Reserves \$132,835
\$47,420

Amortized CIAC \$415
Net Rate Base \$47,835

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
2012	2012		2012	2012	2012		
\$0	\$900		\$900	\$437	\$463	\$415	\$485

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
 MACW 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 5,538
 Net Rate Base \$218,029

Depreciation Reserve Adjustments			
Account Description	Account No	Adjustment	Purpose
Transportation Equipment	302	(5300.00)	Eliminate reserve balance for account with no plant in service
Office Furniture & Equipment	301	3000.00	Reduce negative reserve balance.
Communication Equipment	307	1000.00	Reduce negative reserve balance.
Structures and Improvements	303	12700.00	Reduce negative reserve balance.

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

Account Description	Account No.	In Service Balance Begin 5/31/2010	Additions Jun-Dec 2010	Note	Retirements Jun-Dec 2010	In Service Balance End Jun-Dec 2010	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 7 months	Begin Reserve Balance Jun-Dec 2010	Salvage Corrections Jun-Dec 2010	Note	End Reserve Balance Jun-Dec 2010	Net Plant End Jun-Dec 2010	Account No.
INTANGIBLE PLANT															
Organization	301	\$1,954		a		\$1,954			\$0	\$1,970		a	\$1,970	\$0	301
Franchises & Consents	302	\$4,109		a		\$4,109			\$0	\$4,109		a	\$4,109	\$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)
Wells and Springs	314 (307)	\$0				\$0	2.0		\$0	\$0			\$0	\$0	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0	\$0	316 (309)
PUMPING PLANT															
Structures & Improvements	321	\$6,439		a		\$6,439	2.5	\$94	\$322			a	\$416	\$6,023	321
Electric Pumping Equipment	325 (311)	\$18,479		a		\$18,479	5.0	\$538	\$19,474			a	\$19,962	\$1,533	325 (311)
Other Pumping Equipment	328	\$0				\$0	4.0	\$0	\$0				\$0	\$0	328
WATER TREATMENT PLANT															
Water Treatment Equipment	332 (320)	\$1,389		a		\$1,389	2.9	\$39	\$1,080			a	\$1,103	\$286	332 (320)
TRANSMISSION & DISTRIBUTION PLANT															
Distribution Reservoirs & Standpipes	347 (330)	\$17,412		a		\$17,412	2.5	\$254	\$9,815			a	\$4,069	\$13,343	347 (330)
Transmission & Distribution Mains	348 (331)	\$35,238		a		\$35,238	2.0	\$411	\$5,705			a	\$5,316	\$29,922	348 (331)
Service	349 (333)	\$32		a		\$32	2.5	\$0	\$0			a	\$0	\$32	349 (333)
Meters	346 (334)	\$1,826		a		\$1,826	10.0	\$197	\$2,130			a	\$2,237	\$411	346 (334)
Water Installations	347 (334)	\$0				\$0	2.5	\$0	\$0				\$0	\$0	347 (334)
Hydrants	348 (335)	\$0				\$0	2.0	\$0	\$0				\$0	\$0	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0		\$0	\$0				\$0	\$0	349 (339)
GENERAL PLANT															
Land & Land Rights	389 (374)	\$0				\$0			\$0				\$0	\$0	389 (374)
Structures & Improvements	390	\$0				\$0			\$0				\$0	\$0	390
Office Furniture & Equipment	391	\$0				\$0			\$0				\$0	\$0	391
Office Computer Equipment	391.1	\$262		a		\$262	1.0	\$3	\$309			a	\$312	\$59	391.1
Transportation Equipment	392	\$588		a		\$588	7.0	\$41	\$547			a	\$588	\$0	392
Tools, Shop & Garage Equipment	394	\$542		a		\$542	5.0	\$77	\$312			a	\$330	\$203	394
Power Operated Equipment	396	\$0				\$0			\$0				\$0	\$0	396
Communication Equipment	397	\$11		a		\$11	6.7	\$1	\$7			a	\$8	\$3	397
Miscellaneous Equipment	398	\$0				\$0			\$0				\$0	\$0	398
Other Tangible Plant	399	\$0				\$0			\$0				\$0	\$0	399
Total		\$46,226	\$0		\$0	\$46,226			\$1,499	\$29,730	\$0		\$41,228	\$46,997	

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 \$41,228
 \$46,997
 Amortized CIAC \$0
 Net Rate Base \$46,997

Contributions In Aid of Construction (CIAC)

Start or Add or Remove Jun-Dec 2010	Balance CIAC Start Jun-Dec 2010	Notes	CIAC End Jun-Dec 2010	CIAC Amortization Accrual Jun-Dec 2010	CIAC Amortization Reserve Start Jun-Dec 2010	Year End CIAC Amortization Reserve	Future CIAC Remainin & Amortization
\$0	\$0	a	\$0	\$0	\$0	\$0	\$0

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

Account Description	Account No.	In Service Balance Begin Jun-Dec 2011	Additions Jun-Dec 2011	Note	Retirements Jun-Dec 2011	In Service Balance End Jun-Dec 2011	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 7 months	Begin Reserve Balance Jun-Dec 2011	Salvage Corrections Jun-Dec 2011	Note	End Reserve Balance Jun-Dec 2011	Net Plant End Jun-Dec 2011	Account No.
INTANGIBLE PLANT															
Organization	301	\$6,854				\$6,854			\$0	\$6,854			\$6,854	-\$3,301	301
Franchise & Consents	302	\$567				\$567			\$0	\$567			\$567	\$0	302
Miscellaneous Intangible Plant	303	\$1,339				\$1,339			\$0	\$1,339			\$1,339	\$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	304
Wells and Springs	314 (307)	\$1,700				\$1,700	2.0		\$21	\$1,459			\$1,484	\$304	307
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0	\$0	309
PUMPING PLANT															
Structures & Improvements	321	\$6,092				\$6,092	2.5		\$60	\$1,763			\$1,351	\$4,710	321
Electric Pumping Equipment	325 (311)	\$16,428				\$16,428	5.0		\$40	\$14,240			\$14,725	\$1,300	311
Other Pumping Equipment	328	\$3,161				\$3,161	4.0		\$74	\$1,721			\$3,785	-\$644	328
WATER TREATMENT PLANT															
Water Treatment Equipment	332 (320)	\$266				\$266	2.0		\$4	\$183			\$197	\$69	320
TRANSMISSION & DISTRIBUTION PLANT															
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$60	\$2,481			\$2,017	\$1,581	330
Transmission & Distribution Mains	345 (331)	\$23,053				\$23,053	2.0		\$269	\$10,483			\$10,752	\$12,303	331
Services	345 (333)	\$1,382				\$1,382	2.5		\$20	\$41			\$21	\$1,321	333
Meters	346 (334)	\$15,441				\$15,441	10.0		\$91	\$13,402			\$14,114	\$1,327	334
Meter Installations	347 (334)	\$4,368				\$4,368	2.5		\$44	\$2,785			\$2,349	\$2,019	334
Hydrants	348 (335)	\$2,331				\$2,331	2.0		\$27	\$124			\$251	\$1,080	335
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0	\$0	339
GENERAL PLANT															
Land & Land Rights	380 (374)	\$279				\$279			\$0	\$0			\$0	\$279	374
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0	\$0	390
Office Furniture & Equipment	391	\$0				\$0			\$0	\$0			\$0	\$0	391
Office Computer Equipment	391.1	\$497				\$497	1.0		\$3	\$499			\$602	-\$105	391.1
Transportation Equipment	392	\$1,182				\$1,182	7.0		\$48	\$1,149			\$1,197	-\$15	392
Tools, Shop & Garage Equipment	394	\$756				\$756	5.0		\$48	\$423			\$442	\$288	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0	\$0	396
Communication Equipment	397	\$12				\$12	0.7		\$0	\$8			\$8	\$4	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0	\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0	\$0	399
Total		\$88,854	\$0		\$0	\$88,854			\$2,102	\$50,446	\$0		\$63,548	\$27,306	

Notes
 1. CIAC additions are from staff worksheets from KMB acquisition case

Total Plant In Service \$88,854
 Total CIAC \$0
 Total Reserves \$63,548
 \$27,306
 Amortized CIAC \$0
 Net Rate Base \$27,306

Contributions In Aid of Construction (CIAC)

Start or Add or Remove Jun-Dec 2011	Balance CIAC Jun-Dec 2011	Notes	CIAC End Jun-Dec 2011	CIAC Amortization Accrual Jun-Dec 2011	CIAC Amortization Reserve Start Jun-Dec 2011	Year End CIAC Amortization Reserve	Future CIAC Remainin & Amortizat ion
\$0	\$0		\$0	\$0	\$0	\$0	\$0

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

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	
INTANGIBLE PLANT																
Organization	301	\$4,888				\$4,888			\$0	\$4,888			\$4,888		\$-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	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)
Wells and Springs	314 (307)	\$1,986				\$1,986	2.0		\$40	\$1,933			\$1,971		\$414	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$5,260	\$157 ^a			\$5,417	2.5		\$158	\$1,633			\$1,744		\$4,642	321
Electric Pumping Equipment	325 (311)	\$16,625				\$16,625	5.0		\$831	\$15,387			\$17,238		-\$593	325 (311)
Other Pumping Equipment	328	\$3,151				\$3,151	4.0		\$126	\$4,047			\$4,173		-\$1,022	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$266				\$266	2.0		\$8	\$233			\$223		\$45	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$112	\$5,141			\$3,253		\$1,245	342 (330)
Transmission & Distribution Mains	343 (331)	\$23,945	\$5,144 ^a		\$58	\$29,030	2.0		\$536	\$11,996			\$12,068		\$16,962	343 (331)
Services	345 (333)	\$1,382				\$1,382	2.5		\$35	\$131			\$166		\$1,216	345 (333)
Meters	346 (334)	\$16,125	\$2,028 ^a		\$550	\$17,603	10.0		\$1,086	\$16,888			\$18,024		-\$421	346 (334)
Water Installations	347 (334)	\$4,368				\$4,368	2.5		\$109	\$2,507			\$2,676		\$1,692	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)
GENERAL PLANT																
Land & Land Rights	378 (374)	\$279				\$279			\$0	\$0			\$0		\$279	378 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$654				\$654		5.00	\$33	\$16			\$49		\$605	391
Office Computer Equipment	391.1	\$497				\$497	1.0		\$5	\$412			\$617		-\$120	391.1
Transportation Equipment	392	\$1,182				\$1,182	7.0		\$41	\$1,363			\$222		-\$222	392
Tools, Shop & Garage Equipment	394	\$790	\$37 ^a		\$0	\$797	5.0		\$37	\$516			\$553		\$215	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		\$91,274	\$7,366		\$1,620	\$96,824			\$3,790	\$68,063	\$0		\$70,062		\$26,762	

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

Total Plant In Service	\$96,824
Total CIAC	\$0
Total Reserves	\$70,062
	\$26,762
Amortized CIAC	\$0
Net Rate Base	\$26,762

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 Remainin & Amortizat Ion
2014	2014		2014	2014	2014		
\$0	\$0		\$0	\$0	\$0	\$0	\$0

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

Account Description	Account No.	In Service	Additions	Note	Retirements	In Service	Prior Ordered	Current	Calculated	Begin	Salvage	Note	End Reserve	Note	Net Plant End	Account No.
		Balance Begin				Balance End										
		2015	2015		2015	2015	(percent)	(percent)	12 months	2015	2015		2015		2015	
INTANGIBLE PLANT																
Organization	301	\$4,883				\$4,883				\$0	\$4,883		\$4,883		-\$15	301
Franchises & Consents	302	\$567				\$567				\$0	\$567		\$567		\$0	302
Miscellaneous Intangible Plant	303	\$1,530				\$1,530				\$0	\$1,530		\$1,530		\$545	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)
Wells and Springs	314 (307)	\$1,086	\$13,954 ^a		\$1,669	\$14,270	2.0		\$163	\$1,971	\$65		\$14,205		\$14 (307)	
Supply Mains	316 (309)	\$0				\$0				\$0	\$0		\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$6,386	\$23,919 ^a		\$5,008	\$25,293	2.5		\$306	\$1,744		-\$2,808	\$28,101		\$21	321
Electric Pumping Equipment	325 (311)	\$16,025	\$158 ^a		\$74	\$16,797	5.0		\$833	\$17,218			\$17,978		-\$1,272	325 (311)
Other Pumping Equipment	328	\$3,151				\$3,151	4.0		\$126	\$4,173		\$4,299			-\$1,148	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$266				\$266	2.0		\$8	\$221		\$220			\$37	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$112	\$3,235		\$3,395			\$1,133	342 (330)
Transmission & Distribution Mains	343 (331)	\$29,030	\$10,232 ^a		\$923	\$38,339	2.0		\$674	\$12,068		\$11,819			\$26,520	343 (331)
Services	345 (333)	\$1,382	\$459 ^a		\$98	\$1,743	2.5		\$89	\$160		\$107			\$1,636	345 (333)
Meters	346 (334)	\$17,603	\$1 ^a		\$1	\$17,604	10.0		\$1,760	\$18,024		\$18,784			-\$2,180	346 (334)
Misc Installations	347 (334)	\$4,356				\$4,356	2.0		\$100	\$2,978		\$2,785			\$1,583	347 (334)
Hydrants	348 (335)	\$2,331				\$2,331	2.0		\$47	\$492		\$539			\$1,792	348 (335)
Other Transmission & Distribution Plant	349 (335)	\$0				\$0			\$0	\$0		\$0			\$0	349 (335)
GENERAL PLANT																
Land & Land Rights	380 (374)	\$279				\$279			\$0	\$0		\$0			\$279	380 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0		\$0			\$0	390
Office Furniture & Equipment	391	\$654				\$654		5.00	\$33	\$49		\$82			\$572	391
Office Computer Equipment	391.1	\$497				\$497		1.0	\$5	\$617		\$622			-\$125	391.1
Transportation Equipment	392	\$0				\$0		7.0	\$0	\$222		\$222			-\$222	392
Tools, Shop & Garage Equipment	394	\$767	\$104 ^a		\$103	\$829		5.0	\$40	\$553		\$490			\$339	394
Power Operated Equipment	395	\$0				\$0			\$0	\$0		\$0			\$0	395
Communication Equipment	397	\$12	\$402 ^a		\$15	\$402		6.7	\$14	\$11		\$15			\$389	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0		\$0			\$0	398
Other Tangible Plant	399	\$0				\$0		5.00	\$0	\$0		\$0			\$0	399
Total		\$96,824	\$49,827		\$8,322	\$138,329			\$4,359	\$70,962	\$0	\$66,099			\$72,230	

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 Accnt. No. 392.

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

Total Plant In Service	\$138,329
Total CIAC	\$0
Total Reserves	\$66,099
	\$72,230
Amortized CIAC	\$0
Net Rate Base	\$72,230

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 Remainin g Amortizat ion
	\$0		\$0	\$0	\$0	\$0	\$0

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)
 Scottdale

Water
 a. Based on Liberty WP-7-3.
 b. High level of detail. Water and Sewer are operations to prior workbook.
 Depreciation Reserve Adjustments

Net Rate Base \$207,006

Account Description	Account No.	Adjustment	Purpose
Transportation Equipment	392	(227,000)	Eliminate reserve balance for account with no plant in service.
Other Furniture & Equipment	403	300,000	Increase negative reserve balance.
Construction Equipment	407	300,000	Increase negative reserve balance.
Structure and Improvements	421	(300,000)	Increase negative reserve balance.

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

Account Description	Account No.	In Service Balance	Additions	Note	Retirements	In Service	Prior Ordered	Current	Calculated	Begin	Salvage	Note	End Reserve	Net Plant End	Account
		Begin				Balance End									
		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	
INTANGIBLE PLANT															
Organization	301	\$3,314		a		\$3,314			\$0	\$3,314	a		\$3,314		\$3,314
Franchises & Concessions	302					\$0			\$0				\$0		\$0
Miscellaneous Intangible Plant	303					\$0			\$0				\$0		\$0
SOURCE OF SUPPLY PLANT															
Land & Land Rights	310					\$0			\$0				\$0		\$0
Structures & Improvements	311 (304)					\$0			\$0				\$0		\$0
Wells and Springs	314 (307)	\$3,275		a		\$3,275	2.0		\$38	\$3,84	a		\$222		\$3,853,314 (307)
Supply Mains	316 (309)					\$0			\$0				\$0		\$0
PUMPING PLANT															
Structures & Improvements	321	\$18,368		a		\$18,368	2.5		\$268	\$5,092	a		\$5,362		\$13,021,321
Electric Pumping Equipment	325 (313)	\$10,511		a		\$10,511	5.0		\$501	\$16,072	a		\$16,648		\$867,325 (313)
Other Pumping Equipment	328					\$0			\$0				\$0		\$0
WATER TREATMENT PLANT															
Water Treatment Equipment	332 (326)	\$237		a		\$237	2.0		\$2	\$264	a		\$273		\$264,332 (326)
TRANSMISSION & DISTRIBUTION PLANT															
Distribution Reservoirs & Standpipes	342 (330)					\$0			\$0				\$0		\$0
Transmission & Distribution Mains	343 (331)	\$15,213		a		\$15,213	2.0		\$177	\$4,401	a		\$4,580		\$10,633,343 (331)
Services	345 (333)	\$258		a		\$258	2.5		\$8	\$28	a		\$28		\$250,345 (333)
Meters	346 (334)	\$6,851		a		\$6,851	10.0		\$400	\$4,248	a		\$5,148		\$1,703,346 (334)
Valve Installations	347 (334)	\$855		a		\$855	2.5		\$12	\$2	a		\$12		\$843,347 (334)
Hydrants	348 (335)					\$0			\$0				\$0		\$0
Other Transmission & Distribution Plant	349 (339)					\$0			\$0				\$0		\$0
GENERAL PLANT															
Land & Land Rights	389 (374)					\$0			\$0				\$0		\$0
Structures & Improvements	390					\$0			\$0				\$0		\$0
Office Furniture & Equipment	391					\$0			\$0				\$0		\$0
Office Computer Equipment	391.1	\$154		a		\$154	1.0		\$7	\$182	a		\$186		\$10,391.1
Transportation Equipment	392	\$134				\$134	7.0		\$23	\$317	a		\$336		\$9,392
Tools, Shop & Garage Equipment	394	\$149		a		\$149	5.0		\$17	\$200	a		\$217		\$123,394
Power Operated Equipment	396					\$0			\$0				\$0		\$0
Communications Equipment	397	\$5		a		\$5	6.0		\$2	\$3	a		\$3		\$1,397
Miscellaneous Equipment	398					\$0			\$0				\$0		\$0
Other Tangible Plant	399					\$0			\$0				\$0		\$0
Total		\$60,336	\$0		\$0	\$60,336			\$1,921	\$36,614	\$0		\$38,338		\$30,998

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

Total Plant in Service	\$60,336
Total CIAC	\$0
Total Reserves	\$38,338
	\$30,998
Amortized CIAC	\$0
Net Rate Date	\$30,998

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 Remain & Amortization
\$0		a	\$0	\$0	\$0	\$0	\$0

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-2018-0174
 Liberty Utilities (Missouri Water)
 Warren Woods
 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	Bgin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012		2012	
INTANGIBLE PLANT																
Organization	301	\$3,128				\$3,128			\$0	\$3,128			\$3,128			\$9,301
Franchises & Consents	302	\$363				\$363			\$0	\$363			\$363			\$9,302
Miscellaneous Intangible Plant	303	\$986				\$986			\$0	\$986			\$986			\$9,303
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)
Wells and Springs	314 (307)	\$1,147				\$1,147	2.0		\$23	\$950			\$973			\$1,74 (314 (307))
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0			\$0,316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$3,884				\$3,884	2.5		\$97	\$866			\$963			\$2,920 (321)
Electric Pumping Equipment	325 (311)	\$10,851				\$10,851	4.0		\$533	\$9,434			\$9,967			\$284,325 (311)
Other Pumping Equipment	328	\$2,019				\$2,019	4.0		\$81	\$2,431			\$2,512			\$493,328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$170				\$170	2.0		\$5	\$127			\$132			\$28 (332 (320))
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,882				\$2,882	2.0		\$72	\$1,409			\$1,941			\$641,342 (330)
Transmission & Distribution Mains	343 (331)	\$14,770				\$14,770	2.0		\$295	\$6,888			\$7,183			\$7,587,343 (331)
Services	345 (333)	\$866				\$866	2.5		\$22	\$39			\$61			\$87,345 (333)
Meters	346 (334)	\$10,021				\$10,021	10.0		\$1,009	\$9,171			\$10,178			\$159,346 (334)
Water Installations	347 (334)	\$2,798				\$2,798	2.0		\$70	\$1,106			\$1,176			\$1,223,347 (334)
Hydrants	348 (335)	\$1,493				\$1,493	2.0		\$30	\$224			\$254			\$1,239,348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0			\$0,349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$179				\$179			\$0	\$0			\$0			\$1,79 (389 (374))
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			\$0,390
Office Furniture & Equipment	391	\$0				\$0			\$0	\$0			\$0			\$0,391
Office Computer Equipment	391.1	\$319				\$319	1.0		\$1	\$380			\$389			\$70,391.1
Transportation Equipment	392	\$227				\$227	2.0		\$51	\$79			\$80			\$23,392
Tools, Shop & Garage Equipment	394	\$468				\$468	5.0		\$23	\$284			\$307			\$161,394
Power Operated Equipment	395	\$0				\$0			\$0	\$0			\$0			\$0,395
Communication Equipment	397	\$8				\$8	6.7		\$1	\$5			\$6			\$2,397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			\$0,398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0			\$0,399
Total		\$56,927	\$0		\$0	\$56,927			\$2,310	\$39,431	\$0		\$41,744		\$15,181	

Contributions In Aid of Construction (CIAC)

Start or Add or Remove	Balance CIAC Start	Note	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remainin & Amortizat ion
2012	2012		2012	2012	2012		
\$0	\$1,512		\$1,512	\$0	\$649	\$710	\$802

Notes

Total Plant In Service \$56,927
 Total CIAC \$1,512
 Total Reserves \$41,744
 \$13,671
 Amortized CIAC \$710
 Net Rate Base \$14,381

Additions to CIAC received 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

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	
INTANGIBLE PLANT																
Organization	301	\$3,129				\$5,178			\$0	\$1,138			\$3,138			301
Franchises & Consents	302	\$363				\$363			\$0	\$363			\$363			302
Miscellaneous Intangible Plant	303	\$986				\$986			\$0	\$986			\$986			303
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)
Wells and Springs	314 (307)	\$1,147	\$142 a		\$17	\$1,279	2.0		\$24	\$973			\$989		\$293	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$3,884	\$153 a		\$26	\$4,010	2.5		\$99	\$963			\$1,636		\$2,974	321
Electric Pumping Equipment	325 (311)	\$10,651				\$10,651	6.0		\$633	\$9,967			\$10,500		\$151	325 (311)
Other Pumping Equipment	328	\$2,019				\$2,019	4.0		\$81	\$2,017			\$2,293		-\$274	328
WATER TREATMENT PLANT																
Water Treatment Equipment	337 (320)	\$170				\$170	2.0		\$5	\$132			\$137		\$33	337 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,882				\$2,882	2.5		\$72	\$1,941			\$2,013		\$869	342 (330)
Transmission & Distribution Mains	343 (331)	\$14,770	\$627 a		\$59	\$15,341	2.0		\$301	\$2,383			\$7,429		\$7,912	343 (331)
Services	345 (333)	\$886				\$886	2.5		\$22	\$61			\$63		\$823	345 (333)
Meters	346 (334)	\$10,021	\$980 a		\$370	\$10,931	10.0		\$1,018	\$10,173			\$10,821		-\$490	346 (334)
Meter Installations	347 (334)	\$2,798				\$2,798	2.5		\$70	\$1,579			\$1,645		\$1,153	347 (334)
Hydrants	348 (335)	\$1,493				\$1,493	2.0		\$30	\$254			\$284		\$1,209	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	380 (374)	\$179				\$179			\$0	\$0			\$0		\$179	380 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$0	\$419 a		\$0	\$419		5.00	\$10	\$0			\$10		\$409	391
Office Computer Equipment	391.1	\$319				\$319	1.0		\$1	\$389			\$392		-\$73	391.1
Transportation Equipment	392	\$257				\$257	7.0		\$53	\$820			\$873		-\$116	392
Tools, Shop & Garage Equipment	394	\$466				\$466	5.0		\$23	\$307			\$330		\$136	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$8				\$8	0.7		\$1	\$0			\$7		\$1	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$56,027	\$2,027		\$469	\$58,095			\$2,369	\$41,744	\$0		\$43,620		\$16,860	

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

Total Plant in Service	\$58,460
Total CIAC	\$1,508
Total Reserves	\$41,620
	\$10,352
Amortized CIAC	\$767
Net Rate Base	\$19,110

Contributors 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 Remainin & Amortization
2013	2013		2013	2013	2013		
-54	\$1,522		\$1,508	\$91	\$710	\$767	\$743

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"

	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		Additions								Retirements							
Account Description	Account No.	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
SOURCE OF SUPPLY PLANT																	
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
PUMPING PLANT																	
Structures & Improvements	321	\$1,733.00	\$389.58	\$187.16	\$154.76	\$122.18	\$487.23	\$238.98	\$153.11	\$298.00	\$66.89	\$32.18	\$26.61	\$21.01	\$83.78	\$41.09	\$26.34
TRANSMISSION & DISTRIBUTION PLANT																	
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	\$86.46	\$55.40
Meters	346	\$7,698.00	\$1,730.51	\$831.38	\$687.43	\$542.71	\$2,164.29	\$1,051.55	\$680.13	\$4,188.00	\$941.46	\$452.30	\$373.99	\$295.25	\$1,177.46	\$577.53	\$370.01
GENERAL PLANT																	
Office Furniture & Equipment	392	\$4,745.00	\$1,066.68	\$512.46	\$423.73	\$334.52	\$1,334.06	\$654.34	\$419.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2014		Additions								Retirements							
Account Description	Account No.	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
PUMPING PLANT																	
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
TRANSMISSION & DISTRIBUTION PLANT																	
Transmission & Distribution Mains	343	\$37,300.00	\$8,385.04	\$4,028.40	\$3,330.89	\$2,629.65	\$10,486.90	\$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
GENERAL PLANT																	
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	\$926.34	\$765.12	\$604.04	\$2,408.89	\$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

\$8,568.00

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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		2015 Additions								Retirements							
Account Description	Account No.	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
SOURCE OF SUPPLY PLANT																	
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
PUMPING PLANT																	
Structures & Improvements	321	\$173,421.00	\$38,385.04	\$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	\$89.57	\$534.00	\$120.04	\$57.67	\$47.69	\$37.65	\$150.13	\$73.64	\$47.18
TRANSMISSION & DISTRIBUTION PLANT																	
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	\$1,882.58	\$923.38	\$593.59
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
GENERAL PLANT																	
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	\$2,916.00	\$655.52	\$314.93	\$260.40	\$205.58	\$819.83	\$402.12	\$257.62	\$850.00	\$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	\$353.00	\$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 Additions								Retirements							
Account Description	Account No.	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
SOURCE OF SUPPLY PLANT																	
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
PUMPING PLANT																	
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	\$215.93	\$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
TRANSMISSION & DISTRIBUTION PLANT																	
Transmission & Distribution Mains	343	\$15,965.00	\$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	\$454.72	\$297.73	\$2,074.00	\$466.24	\$223.99	\$185.21	\$146.22	\$583.11	\$286.00	\$183.23
GENERAL PLANT																	
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	\$0.00

		2017 Additions								Retirements							
Account Description	Account No.	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
PUMPING PLANT																	
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	\$0.00
TRANSMISSION & DISTRIBUTION PLANT																	
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		Plant Balance								Depreciation Reserve							
Account Description	Account No.	Total Plant	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Reserve	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods
GENERAL PLANT																	
Land & Land Rights	374.1	\$1,150.00	\$260.77	\$125.28	\$103.59	\$81.78	\$326.13	\$159.96	\$102.49	\$0.00	\$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	\$100.37
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	\$81.11	\$67.06	\$52.95	\$211.14	\$103.56	\$66.36	\$73.00	\$16.41	\$7.88	\$6.52	\$5.15	\$20.52	\$10.07	\$6.45
Miscellaneous Equipment	398	\$1,151.00	\$258.74	\$124.31	\$102.78	\$81.15	\$323.60	\$158.72	\$101.70	\$836.00	\$75.53	\$36.29	\$30.00	\$23.69	\$94.42	\$46.33	\$29.69
Other Tangible Plant	399.0	\$1,823.00	\$409.81	\$196.88	\$162.79	\$128.52	\$512.54	\$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	\$48.91	\$23.98	\$19.82	\$15.65	\$62.42	\$30.61	\$19.61	\$162.00	\$36.42	\$17.50	\$14.42	\$11.42	\$45.85	\$22.34	\$14.30
Other Tangible Plant - Network H/W	399.3	\$2,548.00	\$572.79	\$275.18	\$227.54	\$179.63	\$716.97	\$351.37	\$225.12	\$1,854.00	\$416.78	\$200.23	\$165.56	\$130.71	\$521.25	\$255.67	\$163.80
Other Tangible Plant - PC H/W	399.4	\$21,033.00	\$6,728.22	\$2,771.56	\$1,878.25	\$1,482.83	\$5,918.43	\$2,900.45	\$1,858.26	\$15,258.00	\$3,430.00	\$1,847.86	\$1,362.54	\$1,075.69	\$4,288.79	\$2,104.08	\$1,348.04
Other Tangible Plant - PC S/W	399.5	\$126,640.00	\$28,468.67	\$13,677.12	\$11,308.95	\$8,928.12	\$35,604.84	\$17,463.66	\$11,188.64	\$87,656.00	\$12,961.07	\$6,226.85	\$5,148.68	\$4,084.75	\$16,209.38	\$7,950.76	\$5,093.91

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

Account Description	Account No.	In Service Balance Begin 5/31/2010	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 7 months	Begin Reserve Balance Jul-Dec 2010	Salvage Corrections Jul-Dec 2010	Note	End Reserve Balance Jul-Dec 2010	Note	Net Plant End Jul-Dec 2010	Account No.
INTANGIBLE PLANT																
Organization	301	\$1,000		a		\$1,000			\$0	\$3,025			\$3,025		(\$20)	301
Franchises & Convents	302					\$0			\$0				\$0		\$0	302
Miscellaneous Intangible Plant	303					\$0			\$0				\$0		\$0	303
COLLECTION PLANT																
Land & Land Rights	310	\$8,800		a		\$8,800			\$0				\$0		\$8,800	310
Structures & Improvements	311					\$0			\$0				\$0		\$0	311
Collection Sewers—Force	312,1					\$0			\$0				\$0		\$0	312,1
Collection Sewers—Gravity	312,2	\$24,004		a		\$24,004	2.0	\$280	\$2,261				\$2,021		\$21,483	312,2
Services to Customers	313	\$1,400		a		\$1,400	2.00	\$40	\$40				\$40		\$1,360	313
Flow Measurement Devices	314					\$0			\$0				\$0		\$0	314
Flow Measurement Installations	315					\$0			\$0				\$0		\$0	315
PUMPING PLANT																
Reaching Works	319					\$0			\$0				\$0		\$0	319
Electric Pumping Equipment	313	\$84,708		a		\$84,708	30.0	\$4,041	\$97,070				\$97,011		(\$8,203)	313
TREATMENT AND DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$69,635		a		\$69,635	4.0	\$1,023	\$26,224				\$10,840		\$18,286	372
Plant Sewers	373	\$5,041		a		\$5,041	6.5	\$137	(\$1,320)				(\$1,183)		\$4,278	373
Outfall Sewer Lines	374					\$0			\$0				\$0		\$0	374
GENERAL PLANT																
Land & Land Rights	374					\$0			\$0				\$0		\$0	374
Structures & Improvements	390					\$0			\$0				\$0		\$0	390
Office Furniture & Equipment	391	\$1,585		a		\$1,585		5.00	\$46	\$1,865			\$1,011		(\$106)	391
Office Computer Equipment	391,1					\$0		1.0	\$0				\$0		\$0	391,1
Transportation Equipment	392	\$8,569		a		\$8,569	2.0	\$10	\$2,025				\$8,325		\$244	392
Stores Equipment	393	\$2,811		a		\$2,811	6.0	\$87	\$2,383				\$2,465		\$346	393
Tanks, Shop & Garage Equipment	394					\$0			\$0				\$0		\$0	394
Power Operated Equipment	396					\$0			\$0				\$0		\$0	396
Communications Equipment	397					\$0			\$0				\$0		\$0	397
Other Tangible Plant	399					\$0			\$0				\$0		\$0	399
Total		\$213,553	\$0		\$0	\$213,553			\$7,496	\$133,363	\$0		\$138,692		\$72,694	

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

Total Plant In Service \$213,553
 Total CIAC \$0
 Total Reserves (\$138,694)
 \$72,694
 Amortized CIAC \$0
 Net Rate Base \$72,694

Contributions in Aid of Construction (CIAC)

Start or Add or Remove Jul-Dec 2010	Balance CIAC Start Jul-Dec 2010	Notes	CIAC End Jul-Dec 2010	CIAC Amortization Accrual Jul-Dec 2010	CIAC Amortization Reserve Start Jul-Dec 2010	Year End CIAC Amortization Reserve Jul-Dec 2010	Future CIAC Remaining Amortization Jul-Dec 2010
				\$0	\$0	\$0	\$0

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.
		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012		2012	
INTANGIBLE PLANT																
Dispositions	301	\$3,800				\$3,800			\$0	\$3,800			\$3,800			301
Transfers & Comments	302	\$0				\$0			\$0	\$0			\$0			302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0			303
COLLECTION PLANT																
Land & Land Rights	350	\$8,800				\$8,800			\$0	\$0			\$0		\$8,800	350
Structures & Improvements	351	\$0				\$0			\$0	\$0			\$0		\$0	351
Collection Sewer-Force	352.1	\$0				\$0			\$0	\$0			\$0		\$0	352.1
Collection Sewer-Streets	352.2	\$24,894				\$24,894	7.0	\$1,743	\$440	\$2,392			\$2,249		\$20,845	352.2
Garbage in Customers	353	\$3,400				\$3,400			\$0	\$0			\$0		\$3,372	353
Flow Measurement Devices	354	\$0				\$0			\$0	\$0			\$0		\$0	354
Flow Measurement Installations	355	\$0				\$0			\$0	\$0			\$0		\$0	355
PUMPING PLANT																
Recalcine Wells	362	\$0				\$0			\$0	\$0			\$0		\$0	362
Electric Pumping Equipment	363	\$84,708				\$84,708			\$2,241	\$86,949			\$84,708		\$85,794	363
TREATMENT AND DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$69,615				\$69,615	4.0	\$2,785	\$13,407	\$33,402			\$35,347		\$24,244	372
Plant Controls	373	\$8,104				\$8,104	4.5	\$395	\$3,075	\$11,079			\$12,211		\$16,815	373
Outfall Sewer Lines	374	\$0				\$0			\$0	\$0			\$0		\$0	374
GENERAL PLANT																
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	\$1,885				\$1,885			\$0	\$1,885			\$1,885		\$1,790	391
Office Computer Equipment	391.1	\$0				\$0			\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$8,500				\$8,500	7.0	\$595	\$8,720	\$8,720			\$8,720		\$6,031	392
Stores Equipment	393	\$2,811				\$2,811	5.0	\$141	\$2,954	\$2,954			\$2,954		\$24,393	393
Tools, Shop & Garage Equipment	394	\$0				\$0			\$0	\$0			\$0		\$0	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$0				\$0			\$0	\$0			\$0		\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$214,616	\$0		\$0	\$214,616			\$5,317	\$146,570	\$0		\$147,430		\$67,178	

Note

Total Plant in Service	\$214,616
Total CIAC	\$0
Total Reserves	\$147,430
	\$67,178
Amortized CIAC	\$0
Net Rate Base	\$67,178

Contributions in Aid of Construction (CIAC)

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
2012	2012		2012	2012	2012		
				\$0	\$0	\$0	\$0

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	Net Plant End	Account No.
		2013	2013		2013	2013	(percent)	(percent)	12 months	2013	2013		2013	2013	
INTANGIBLE PLANT															
Organization	301	\$1,050				\$1,050			\$0	\$1,025			\$0,025	(\$20)	301
Franchises & Concessions	302	\$0				\$0			\$0	\$0			\$0	\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0	\$0	303
COLLECTION PLANT															
Land & Land Rights	320	\$8,800				\$8,800			\$0	\$0			\$0	\$8,800	320
Structures & Improvements	321	\$0				\$0			\$0	\$0			\$0	\$0	321
Collection Sewers-Force	322.1	\$0				\$0			\$0	\$0			\$0	\$0	322.1
Collection Sewers-Gravity	322.2	\$24,094	\$15,623		\$1,870	\$37,757	7.0		\$614	\$3,219			\$1,097	\$35,700	322.2
Services to Customers	323	\$1,400				\$1,400			\$0	\$0			\$0	\$1,372	323
Flow Measurement Devices	324	\$0				\$0			\$0	\$0			\$0	\$0	324
Flow Measurement Installations	325	\$0				\$0			\$0	\$0			\$0	\$0	325
PUMPING PLANT															
Flexibility Walls	329	\$0				\$0			\$0	\$0			\$0	\$0	329
Flexible Pumping Equipment	329	\$84,708	\$3,117		\$875	\$87,620	3.0		\$2,576	\$24,507			\$26,753	(\$2,133)	329
TREATMENT AND DISPOSAL PLANT															
Treatment & Disposal Equipment	372	\$69,035				\$69,035	4.0		\$2,785	\$15,387			\$16,173	\$11,482	372
Plant Sewers	373	\$8,104				\$8,104	4.0		\$365	(\$2,713)			(\$2,340)	\$10,450	373
Outfall Sewer Lines	374	\$0				\$0			\$0	\$0			\$0	\$0	374
GENERAL PLANT															
Land & Land Rights	375	\$0				\$0			\$0	\$0			\$0	\$0	375
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0	\$0	390
Office Furniture & Equipment	391	\$1,545				\$1,545			\$0	\$0			\$0	\$0	391
Office Computer Equipment	391.1	\$0				\$0			\$0	\$0			\$0	\$0	391.1
Transportation Equipment	392	\$8,560				\$8,560	7.0		\$600	\$8,170			\$8,930	(\$1,401)	392
Other General Equipment	393	\$2,811			\$21	\$2,832	5.0		\$141	\$2,710			\$2,857	(\$23)	393
Trucks, Shop & Garage Equipment	394	\$0				\$0			\$0	\$0			\$0	\$0	394
Power Generated Equipment	395	\$0				\$0			\$0	\$0			\$0	\$0	395
Communication Equipment	397	\$0				\$0			\$0	\$0			\$0	\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0	\$0	399
Total		\$216,676	\$21,583		\$4,701	\$230,698			\$7,064	\$147,420	\$3		\$150,724	\$85,024	

Note
 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.
 c. Salvage value assumed based on response to DR0037.
 d. Net salvage applied to account for response to DR0035.

Total Plant In Service	\$233,898
Total CIAC	\$0
Total Reserves	\$150,724
	\$83,674
Amortized CIAC	\$0
Net Rate Base	\$83,674

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
2013	2013		2013	2013	2013		
				\$0	\$0	\$0	\$0

ENGINEERING YEARLY BALANCE CHECK 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	2016	(percent)	(percent)	12 months	2016	2016		2016		2016	
INSTANTANT PLANT																
Organization	101	\$3,000				\$3,000			\$0	\$3,000			\$3,000		(\$25)	01
Franchises & Consents	102	\$0				\$0			\$0	\$0			\$0		\$0	102
Miscellaneous Instantible Plant	103	\$0				\$0			\$0	\$0			\$0		\$0	103
COLLECTION PLANT																
Land & Land Rights	150	\$8,800				\$8,800			\$0	\$0			\$0		\$8,800	150
Structures & Improvements	152	\$0				\$0			\$0	\$0			\$0		\$0	152
Collection Sewers - Force	102.1	\$0				\$0			\$0	\$0			\$0		\$0	102.1
Collection Sewers - Gravity	102.2	\$46,301	\$8,111		\$475	\$54,729	7.0	69%	\$9,841	\$2,691			\$3,087		\$46,602	102.2
Services to Customers	153	\$3,400				\$1,400			\$0	\$28			\$28		\$3,372	153
Flow Measurement Devices	154	\$1,400				\$1,400			\$0	\$24			\$24		\$1,407	154
Flow Measurement Installations	155	\$0				\$0			\$0	\$0			\$0		\$0	155
PUMPING PLANT																
Rawling Wells	162	\$0				\$0			\$0	\$0			\$0		\$0	162
Electric Pumping Equipment	163	\$13,651	\$10,170		\$2,722	\$14,499	3.0		\$4,212	\$10,551			\$10,047		\$6,128	163
TREATMENT AND DISPOSAL PLANT																
Outfall Line	172	\$81,995	\$3,441		\$2,086	\$82,940	4.0		\$3,291	\$40,970			\$41,465		\$41,475	172
Plant Sewers	173	\$4,104				\$4,104	4.5		\$261	(\$1,817)			(\$1,250)		\$9,356	173
Outfall Sewer Lines	174	\$0				\$0			\$0	\$0			\$0		\$0	174
GENERAL PLANT																
Land & Land Rights	174	\$0				\$0			\$0	\$0			\$0		\$0	174
Structures & Improvements	100	\$0				\$0			\$0	\$0			\$0		\$0	100
Office Furniture & Equipment	101	\$4,391				\$4,391			\$0	\$85			\$85		\$4,306	101
Office Computer Equipment	101.1	\$0				\$0	3.0		\$0	\$0			\$0		\$0	101.1
Transportation Equipment	102	\$0				\$0	7.0		\$0	\$2,472			\$2,472		(\$2,472)	102
Stores Equipment	103	\$2,828			\$956	\$3,484	5.0		\$158	\$3,140			\$2,466		\$1,018	103
Tanks, Shop & Garage Equipment	104	\$0				\$0			\$0	\$0			\$0		\$0	104
Power Control Equipment	106	\$0				\$0			\$0	\$0			\$0		\$0	106
Communication Equipment	107	\$0				\$0			\$0	\$0			\$0		\$0	107
Other Tangible Plant	109	\$0				\$0			\$0	\$0			\$0		\$0	109
Total		\$296,952	\$19,340		\$6,249	\$310,043			\$9,918	\$143,782	(\$124)		\$154,695		\$155,348	

Note
 a. Additions and retirements based on Liberty response to DR1 0044 and 0045.
 b. Salvages assumed based on response to DR0013.
 c. Additional related to account for Net Salvage, per response to DR0013.

Total Plant in Service \$310,043
 Total CIAC \$0
 Total Reserves \$154,695
 Total \$155,348

Amortized CIAC \$0
 Net Rate Base \$155,348

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
2016	2016		2016	2016	2016		
				\$0	\$0	\$0	\$0

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

Account Description	Account No.	In Service	Additions	Note	Retirements	In Service	Prior Ordered	Current	Calculated	Begin	Salvage	Note	End Reserve	Note	Net Plant	Account No.
		Balance Begin				Balance End							Standard Depreciat ion Rate		Depreciation Expense	
		2010	2010		2010	2010	(percent)	(percent)	12 months	2010	2010		2010		2010	
INTANGIBLE PLANT																
Organization	301					\$0			\$0	\$0			\$0		\$0	301
Franchise & Consents	302					\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intangible Plant	303					\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$6,734				\$6,734			\$0	\$0			\$0		\$6,734	310
Structures & Improvements	311 (304)					\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$170,055				\$170,055	2.0		\$7,433	\$47,358			\$84,601		\$75,854	314 (307)
Supply Mains	316 (309)					\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$57,501				\$57,501	2.5		\$1,438	\$28,133			\$72,573		\$27,930	321
Electric Pumping Equipment	325.1 (313)	\$127,020				\$127,020	10.0		\$12,702	\$39,900			\$37,782		\$95,138	325.1 (313)
High Service or Booster Pump Equipment	325.2 (313)	\$6,411				\$6,411	6.7		\$400	\$1,848			\$9,278		\$4,133	325.2 (313)
Other Pumping Equipment	328					\$0			\$0	\$0			\$0		\$0	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$15,275				\$15,275	2.0		\$643	\$12,495			\$12,328		\$9,347	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Land & Land Rights	340	\$588				\$588			\$0	\$0			\$0		\$588	340
Distribution Reservoirs & Standpipes	342 (330)	\$347,421				\$347,421	7.3		\$8,561	\$111,729			\$120,290		\$222,131	342 (330)
Transmission & Distribution Mains	343 (331)	\$470,126				\$470,126	2.0		\$9,403	\$226,003			\$235,406		\$236,720	343 (331)
Services	345 (333)					\$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	346 (334)
Meter Installations	347 (334)	\$65,139				\$65,139	2.5		\$1,628	\$52,319			\$33,947		\$31,172	347 (334)
Hydrants	348 (335)	\$20,088				\$20,088	2.0		\$402	\$11,856			\$17,288		\$7,810	348 (335)
Other Transmission & Distribution Plant	349 (339)					\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	380 (374)					\$0			\$0	\$0			\$0		\$0	380 (374)
Structures & Improvements	390					\$0	2.5		\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$12,649				\$12,649	5.0		\$632	\$3,681			\$4,313		\$8,336	391
Office Computer Equipment	391.1					\$0	14.1		\$0	\$10,684			\$10,684		\$10,684	391.1
Transportation Equipment	392	\$18,149				\$18,149	12.5		\$2,269	\$2,071			\$4,340		\$13,809	392
Tools, Shop & Storage Equipment	394	\$2,025				\$2,025	5.0		\$101	\$51			\$152		\$1,873	394
Power Operated Equipment	395	\$24,468				\$24,468	0.0		\$0	\$23,550			\$23,550		\$99	395
Communication Equipment	397					\$0			\$0	\$0			\$0		\$0	397
Miscellaneous Equipment	398					\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399					\$0			\$0	\$0			\$0		\$0	399
Total		\$1,324,419	\$0		\$0	\$1,324,419			\$41,648	\$963,399	\$0		\$903,036		\$723,363	

Notes:

Total Plant In Service	\$1,324,419
Total CIAC	\$0
Total Revenues	\$603,076
	\$723,363
Amortized CIAC	\$0
Net Rate Base	\$721,363

Contributions In Aid of Construction (CIAC)

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC	CIAC	Year End CIAC	Future CIAC
				Amortization Accruel	Amortization Reserve Start		
2010	2010		2010	2010	2010	2010	2010
	\$0		\$0	\$0	\$0	\$0	\$0

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

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	Jun-Dec 2011	(percent)	(percent)	12 months	Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011		Jun-Dec 2011	
INTANGIBLE PLANT																
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Concessions	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		\$6,734	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$129,859				\$129,859	2.0	\$2,811	\$2,811	\$49,895			\$49,219		\$72,436	314 (307)
Supply Mains	315 (309)	\$0				\$0			\$0	\$0			\$0		\$0	315 (309)
PUMPING PLANT																
Structures & Improvements	321	\$60,551				\$60,551	2.5	\$1,514	\$1,514	\$30,188			\$31,667		\$28,884	321
Electric Pumping Equipment	325.1 (313)	\$169,861				\$169,861	10.0	\$16,986	\$16,986	\$27,801			\$43,287		\$117,474	325.1 (313)
High Service or Booster Pump Equipment	325.2 (313)	\$17,329				\$17,329	6.7	\$829	\$829	\$2,776			\$5,002		\$17,227	325.2 (313)
Other Pumping Equipment	328	\$0				\$0		\$0	\$0	\$0			\$0		\$0	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$15,272				\$15,272	2.0	\$441	\$441	\$11,413			\$13,756		\$1,219	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Land & Land Rights	340	\$588				\$588	0.0		\$0	\$0			\$0		\$588	340
Distribution Reservoirs & Standpipes	342 (330)	\$342,421				\$342,421	2.5	\$8,561	\$8,561	\$125,857			\$132,418		\$210,003	342 (330)
Transmission & Distribution Mains	343 (331)	\$470,126				\$470,126	2.0	\$9,402	\$9,402	\$29,228			\$24,887		\$241,409	343 (331)
Services	345 (333)	\$0				\$0	0.0	\$0	\$0	\$0			\$0		\$0	345 (333)
Meters	346 (334)	\$36,197				\$36,197	3.3	\$1,199	\$1,199	\$25,881			\$37,176		\$979	346 (334)
Meter Installations	347 (334)	\$65,139				\$65,139	2.5	\$1,628	\$1,628	\$34,646			\$36,274		\$28,865	347 (334)
Hydrants	348 (335)	\$22,794				\$22,794	2.0	\$456	\$456	\$12,194			\$12,569		\$10,234	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0		\$0	\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
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	\$12,649				\$12,649	5.0	\$632	\$632	\$4,877			\$5,209		\$7,440	391
Office Computer Equipment	391.1	\$0				\$0	14.0	\$0	\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$18,149				\$18,149	12.5	\$2,269	\$2,269	\$15,882			\$17,301		\$848	392
Tools, Shop & Garage Equipment	394	\$7,856				\$7,856	5.0	\$148	\$148	\$1,150			\$1,298		\$1,600	394
Power Operated Equipment	396	\$24,468				\$24,468	0.0	\$0	\$0	\$25,838			\$23,539		\$909	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
Total		\$1,371,894	\$0		\$0	\$1,371,894			\$48,274	\$600,378	\$0		\$654,952		\$716,242	

Notes:
 1. CIAC additions are from staff workpapers from acquisition case

\$0.000 prior to beginning CIAC to beginner plant balance

Total Plant In Service	\$1,371,894
Total CIAC	\$4,703
Total Reserves	\$654,952
	\$712,239
Amortized CIAC	\$2,152
Net Rate Base	\$714,391

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 Remainin & Amortization
Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	Jun-Dec 2011		
\$0	\$4,703		\$4,703	\$156	\$3,896	\$2,132	\$2,551

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)

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 \$2,514 and \$641 were listed as "transfers" in the DR 44/45/59 responses; treated as retirements because it was not indicated where the transfer went

Amortized CIAC	<u>22,263</u>
Net Rate Base	51,649,012

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 Reserve	Salvage	Note	End Reserve	Note	Net Plant End	Account
		Balance Begin				Balance End	Depreciation	Standard								
		Oct-Dec 2005	Oct-Dec 2005		Oct-Dec 2005	Oct-Dec 2005	(percent)	(percent)		Oct-Dec 2005	Oct-Dec 2005		Oct-Dec 2005		Oct-Dec 2005	
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
COLLECTION PLANT																
Structures & Improvements	351	\$63,162		a		\$63,162	2.5		\$195	\$9,756			\$10,151		\$53,011	351
Collection Sewers-Force	352.1	\$3,276		a		\$3,276	7.0		\$16	\$3,456			\$3,472		\$196	352.1
Collection Sewers-Gravity	352.2	\$344,136		a		\$344,136	7.0		\$1,721	\$50,556			\$52,277		\$291,859	352.2
Services to Customers	353	\$0				\$0	7.0		\$0	\$0			\$0		\$0	353
Flow Measurement Devices	354	\$6,359		a		\$6,359	3.3		\$52	\$2,124			\$2,176		\$4,183	354
Flow Measurement Installations	355	\$2,909		a		\$2,909	6.0		\$29	\$172			\$172		\$2,727	355
PUMPING PLANT																
Receiving Works	362	\$10,661		a		\$10,661	6.0		\$107	\$2,066			\$3,073		\$7,588	362
Flexible Pumping Equipment	363	\$209,555		a		\$209,555	10.0		\$5,064	\$16,197			\$21,261		\$209,294	363
TREATMENT AND DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$487,838		a		\$487,838	5.0		\$6,098	\$148,245			\$154,343		\$333,495	372
Plant Sewers	373	\$15,772		a		\$15,772	7.5		\$90	\$1,220			\$3,825		\$11,947	373
Outfall Sewer Lines	374	\$3,892		a		\$3,892	2.0		\$19	\$0			\$19		\$3,873	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	\$7,394		a		\$7,394	5.0		\$92	\$2,630			\$2,722		\$4,672	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
Work Equipment	393	\$930		a		\$930	6.0		\$93	\$128			\$128		\$802	393
Tool, Shop & Garage Equipment	394	\$0				\$0			\$0	\$0			\$0		\$0	394
Power Operational Equipment	395	\$0				\$0			\$0	\$0			\$0		\$0	395
Communication Equipment	397	\$0				\$0	5.7		\$0	\$0			\$0		\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$1,148,884				\$1,148,884			\$13,663	\$391,916			\$405,579		\$743,305	

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
	\$299,528	a	\$299,528	\$3,562	\$0	\$3,562	\$295,966

Note
 a. Starting balances based on staff accounting schedules in WR-2006-0425.
 b. No rate was approved on this schedule in the last rate case, despite there being a plant balance, therefore these rates were assumed 0

\$1,148,884 of beginning CIAC to beginner plant balance

Total Plant in Service \$1,148,884
 Total CIAC \$299,528
 Total Reserves \$405,579
 \$443,777
 Amortized CIAC \$3,562
 Net Rate Case \$447,339

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	Net Plant End	Account	
		Balance Begin				Balance End	Depreciation	Standard	Depreciation	Reserve	Corrections		Balance			Rate
		2007	2007		2007	2007	(percent)	(percent)	12 months	2007	2007		2007	2007		
INTANGIBLE PLANT																
Organizations	301	\$0				\$0			\$0	\$0			\$0	\$0	301	
Franchises & Convents	302	\$0				\$0			\$0	\$0			\$0	\$0	302	
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0	\$0	303	
COLLECTION PLANT																
Structures & Improvements	351	\$112,196				\$112,196	2.5		\$2,895	\$5,231			\$8,038	\$104,158	351	
Collection Sewers-Force	352.1	\$6,831	\$1,569	a	\$201	\$10,195	2.0		\$190	\$2,264			\$2,253	\$7,432	352.1	
Collection Sewers-Gravity	352.2	\$394,099	\$13,278	a	\$1,214	\$405,663	2.0		\$7,098	\$42,202			\$58,486	\$347,177	352.2	
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0	\$0	353	
Flow Measurement Devices	354	\$6,512				\$6,512	3.5		\$282	\$1,686			\$1,688	\$6,564	354	
Flow Measurement Installations	355	\$2,009				\$2,009	0.0		\$0	\$132			\$132	\$2,272	355	
PUMPING PLANT																
Receiving Wells	362	\$10,661				\$10,661	4.0		\$420	\$3,499			\$3,225	\$6,746	362	
Electric Pumping Equipment	363	\$203,374				\$203,374	10.0		\$20,337	\$191,375			\$211,212	\$8,336	363	
TREATMENT AND DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$489,041	\$2,555	a, b	\$1,224	\$490,372	5.0		\$24,485	\$172,292			\$200,553	\$280,810	372	
Plant Sewers	373	\$15,722				\$15,722	2.0		\$36	\$4,214			\$4,613	\$11,100	373	
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$78	\$397			\$175	\$3,217	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	\$2,394				\$2,394	5.0		\$30	\$3,692			\$3,462	\$3,932	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	
Tools Equipment	393	\$0				\$0	0.0		\$0	(\$802)			(\$802)	\$802	393	
Tools, Shop & Garage Equipment	394	\$1,812	\$1,072	a	\$582	\$2,362			\$148	\$1,007			(\$549)	\$2,888	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		\$1,258,513	\$18,465		\$3,224	\$1,273,257			\$57,408	\$440,682	\$0		\$494,429	\$276,838		

Note
 a. Additions and retirements based on Liberty response to DRs 0064 and 0045.
 b. Additions and retirements to Ozark Mountain 1996 NARUC USOA Acct. No 389 - Other Plant & Miscellaneous equipment assigned to this account.

Total Plant In Service	\$1,273,257
Total CIAC	\$289,050
Total Reserve	\$494,429
	\$488,868
Amortized CIAC	\$20,004
Net Rate Base	\$500,773

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
	\$488,868		\$289,050	\$18,184	\$8,020	\$20,004	\$260,055

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 CHECK 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	Net Plant End	Account No.
		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012	2012	
INTANGIBLE PLANT															
Organization	101	\$0				\$0			\$0	\$0			\$0	\$0	301
Franchises & Contents	102	\$0				\$0			\$0	\$0			\$0	\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0	\$0	303
COLLECTION PLANT															
Structures & Improvements	351	\$133,613	\$10,312 ^a		\$1,656	\$149,309	2.0	2.0	\$3,446	\$15,088			\$12,378	\$124,791	351
Collection Sewers-Force	352.1	\$10,477				\$10,477	2.0	2.0	\$210	\$3,247			\$3,257	\$5,240	352.1
Collection Sewers-Gravity	352.2	\$447,794	\$1,410 ^a		\$161	\$449,023	2.0	2.0	\$8,969	\$8,996			\$92,404	\$356,292	352.2
Sanitary to Customers	353	\$0				\$0			\$0	\$0			\$0	\$0	353
Flow Measurement Devices	354	\$8,532				\$8,532	1.3	1.3	\$217	\$3,056			\$3,378	\$5,154	354
Flow Measurement Installations	355	\$2,029				\$2,029	0.8	0.8	\$60	\$132			\$132	\$2,777	355
PUMPING PLANT															
Reeling Wells	362	\$10,551				\$10,551	4.0	4.0	\$424	\$5,074			\$6,055	\$4,605	362
Electric Pumping Equipment	363	\$207,456	\$1,760 ^a		\$1,190	\$208,061	10.0	10.0	\$20,728	\$282,102			\$305,685	\$93,624	363
TREATMENT AND DISPOSAL PLANT															
Treatment & Disposal Equipment	372	\$504,063				\$504,063	5.0	5.0	\$25,203	\$283,502			\$308,755	\$195,268	372
Plant Sewers	373	\$15,722				\$15,722	2.0	2.0	\$314	\$6,189			\$5,583	\$5,189	373
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0	2.0	\$78	\$487			\$505	\$3,327	374
CENTRAL 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	\$2,304	\$5,452 ^a		\$4,448	\$7,361	5.0	5.0	\$364	\$4,042			\$441	\$7,620	391
Office Computer Equipment	391.1	\$0				\$0	14.0	14.0	\$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	\$0	(\$802)			(\$802)	\$802	393
Tool, Shop & Garage Equipment	394	\$2,302				\$2,302	5.0	5.0	\$116	\$1,116			\$104	\$2,356	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0	\$0	396
Communication Equipment	397	\$0				\$0	6.7	6.7	\$0	\$0			\$0	\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0	\$0	399
Total		\$1,354,825	\$18,284		\$7,497	\$1,385,912			\$60,285	\$288,329	\$0		\$240,717	\$625,195	

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

Total Plant In Service	\$1,365,912
Total CIAC	\$276,861
Total Reserves	\$240,717
	\$348,334
Amortized CIAC	\$21,175
Net Rate Base	\$419,599

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
2012	2012		2012	2012	2012		
	(\$1,426)			\$276,861	\$17,381	\$60,299	\$21,175
	\$276,284						\$205,680

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

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.
		9/30/2005	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	
INTANGIBLE PLANT																
Organization	101					\$0			\$0				\$0		\$0	101
Franchises & Concessions	102					\$0			\$0				\$0		\$0	102
Miscellaneous Intangible Plant	103					\$0			\$0				\$0		\$0	103
CONCRETE SUPPLY PLANT																
Land & Land Rights	110					\$0			\$0				\$0		\$0	110
Structures & Improvements	111 (304)	\$21,777		a		\$21,777	2.5		\$130	\$60		a, b	\$177		\$21,701	111 (304)
Wells and Springs	114 (302)	\$291,174		a		\$291,174	2.0		\$3,454	\$4,888		a	\$65,244		\$225,830	114 (302)
Supply Mains	116 (309)	\$4,028		a		\$4,028	2.0		\$30	\$44		a	\$68		\$3,960	116 (309)
PUMPING PLANT																
Structures & Improvements	121	\$301,085		a		\$301,085	2.5		\$1,882	\$35,865		a	\$37,747		\$263,338	121
Electric Pumping Equipment	125 (311)	\$436,758		a		\$436,758	10.0		\$10,919	\$280,586		a	\$291,595		\$145,253	125 (311)
Other Pumping Equipment	126	\$54,607		a		\$54,607	6.7		\$915	\$9,556		a	\$10,471		\$44,136	126
WATER TREATMENT PLANT																
Water Treatment Equipment	112 (320)	\$16,027		a		\$16,027	2.0		\$263	\$8,950		a	\$9,221		\$6,806	112 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	141	\$8,830		a		\$8,830	2.5		\$55	\$1,188		a	\$1,243		\$7,587	141
Distribution Reservoirs & Standpipes	142 (310)	\$638,951		a		\$638,951	2.5		\$3,993	\$130,323		a	\$134,366		\$504,585	142 (310)
Transmission & Distribution Mains	143 (311)	\$1,024,302		a		\$1,024,302	2.0		\$6,322	\$289,451		a	\$214,525		\$809,777	143 (311)
Cenewires	145 (313)	\$1,883		a		\$1,883	2.5		\$12	\$102		a	\$90		\$1,793	145 (313)
Meters	146 (314)	\$79,857		a		\$79,857	3.0		\$385	\$19,855		a	\$20,440		\$59,417	146 (314)
Meter Installations	147 (314)	\$0				\$0			\$0	\$0			\$0		\$0	147 (314)
Hydrants	148 (315)	\$11,119		a		\$11,119	2.0		\$16	\$1,108		a	\$1,164		\$9,955	148 (315)
Other Transmission & Distribution Plant	149 (319)	\$0				\$0			\$0	\$0			\$0		\$0	149 (319)
GENERAL PLANT																
Land & Land Rights	100 (124)					\$0			\$0				\$0		\$0	100 (124)
Structures & Improvements	109					\$0			\$0	\$0			\$0		\$0	109
Office Furniture & Equipment	101	\$20,749		a		\$20,749	5.0		\$293	\$28,861		a	\$31,155		\$16,321	101
Office Computer Equipment	101.1					\$0			\$0	\$0			\$0		\$0	101.1
Transportation Equipment	102					\$0			\$0	\$0			\$0		\$0	102
Tools, Shop & Garage Equipment	104	\$418		a		\$418	2.0		\$3	\$23		a	\$21		\$397	104
Power Outaged Equipment	106					\$0			\$0	\$0			\$0		\$0	106
Communication Equipment	107					\$0			\$0	\$0			\$0		\$0	107
Miscellaneous Equipment	108					\$0			\$0	\$0			\$0		\$0	108
Other Tangible Plant	109					\$0			\$0	\$0			\$0		\$0	109
Total		\$2,924,569	\$0		\$0	\$2,924,569			\$25,681	\$794,804	\$0		\$820,485		\$2,104,084	

Notes
 a. Beginning balance from staff accounting schedules and Report & Order in Case No. WR-2006-0425.
 b. For Account No. 111, applied rate used for Account Nos. 121, 141 & 390.
 c. No depreciation rate was included on the schedule despite there being a plant balance at the end of the last test year, so this rate was assumed to be zero.

(\$794,804) of CIAC is Starting Plant

Total Plant in Service	\$2,924,569
Total CIAC	\$910,248
Total Reserves	\$820,485
	\$1,193,836
Amortized CIAC	\$7,093
Net Rate Base	\$1,201,622

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
Oct-Dec 2005	Oct-Dec 2005		Oct-Dec 2005	Oct-Dec 2005	Oct-Dec 2005		
\$0	\$910,248	a	\$910,248	\$7,093	\$1,193,836	\$0	\$1,993
							\$902,255

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

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	
INTANGIBLE PLANT																
Organization	101	\$0				\$0			\$0	\$0			\$0		\$0	101
Franchises & Concessions	102	\$0				\$0			\$0	\$0			\$0		\$0	102
Miscellaneous Intangible Plant	103	\$0				\$0			\$0	\$0			\$0		\$0	103
SOURCE OF SUPPLY PLANT																
Land & Land Rights	110	\$0				\$0			\$0	\$0			\$0		\$0	110
Structures & Improvements	111 (104)	\$21,777	\$5,362 a		\$681	\$26,455	2.5		\$601	\$76			\$4		\$26,460	111 (104)
Walks and Springs	114 (107)	\$20,174	\$26,887 a			\$47,061	2.0		\$6,092	\$65,344			\$71,436		\$245,625	114 (107)
Supply Mains	116 (109)	\$6,028				\$6,028	2.0		\$121	\$678			\$799		\$5,229	116 (109)
PUMPING PLANT																
Structures & Improvements	121	\$101,085	\$74,126 a		\$9,449	\$165,762	2.5		\$8,310	\$37,747			\$36,634		\$123,130	121
Electric Pumping Equipment	125 (111)	\$416,758	\$41,789 a		\$35,811	\$462,736	10.0		\$43,025	\$201,905			\$299,609		\$141,067	125 (111)
Other Pumping Equipment	128	\$54,607				\$54,607	6.7		\$3,659	\$10,471			\$14,130		\$40,477	128
WATER TREATMENT PLANT																
Water Treatment Equipment	132 (120)	\$36,027	\$2,436 a		\$442	\$38,021	2.0		\$1,074	\$9,221			\$9,853		\$28,168	132 (120)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	141	\$6,836	\$2,715 a		\$277	\$11,274	2.5		\$251	\$1,243			\$1,217		\$10,057	141
Distribution Reservoirs & Standpipes	142 (118)	\$618,051				\$618,051	2.5		\$15,074	\$134,365			\$129,349		\$488,702	142 (118)
Transmission & Distribution Mains	143 (113)	\$1,024,302	\$18,995 a		\$11,467	\$1,051,830	7.0		\$29,761	\$214,525			\$224,659		\$827,171	143 (113)
Services	145 (113)	\$1,881				\$1,881	2.5		\$47	\$514			\$561		\$1,320	145 (113)
Meters	146 (114)	\$70,867	\$29,852 a		\$14,297	\$116,422	3.1		\$3,070	\$20,440			\$29,313		\$87,109	146 (114)
Water Installations	147 (134)	\$0				\$0			\$0	\$0			\$0		\$0	147 (134)
Hydrometers	148 (135)	\$11,119				\$11,119	7.0		\$727	\$3,164			\$3,891		\$7,228	148 (135)
Other Transmission & Distribution Plant	149 (139)	\$0				\$0			\$0	\$0			\$0		\$0	149 (139)
OFFICIAL PLANT																
Land & Land Rights	189 (174)	\$0				\$0			\$0	\$0			\$0		\$0	189 (174)
Structures & Improvements	190	\$0				\$0		2.5	\$0	\$0			\$0		\$0	190
Office Furniture & Equipment	191	\$20,749				\$20,749	5.0		\$1,017	\$11,120			\$22,137		\$11,608	191
Office Computer Equipment	191.1	\$0				\$0		14.1	\$0	\$0			\$0		\$0	191.1
Transportation Equipment	192	\$0				\$0		6.7	\$0	\$0			\$0		\$0	192
Tools, Shop & Garage Equipment	194	\$416	\$1,705 a		\$416	\$1,705	6.0		\$89	\$21			\$195		\$2,100	194
Power Operated Equipment	196	\$0				\$0			\$0	\$0			\$0		\$0	196
Communication Equipment	197	\$0				\$0		6.70	\$55	\$0			\$55		\$1,528	197
Miscellaneous Equipment	198	\$0				\$0			\$0	\$0			\$0		\$0	198
Other Tangible Plant	199	\$0				\$0			\$0	\$0			\$0		\$0	199
Total		\$2,024,509	\$234,202		\$77,741	\$3,086,028			\$195,077	\$820,485			\$852,819		\$2,211,209	

- a. Additions and retirements based on Liberty response to DRs 0044 and 0045.
- b. No rate was entered in the previous rate case because plant balance was "0", so surrogate rate was used
- c. Includes transfers, other, as additions or retirements, depending on the sign of the entry

Total Plant in Service	\$3,086,028
Total CIAC	\$900,030
Total Reserves	\$852,819
	\$1,333,179
Amortized CIAC	\$29,422
Net Rate Base	\$1,362,601

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
2006	2006		2006	2006	2006		
\$10,218	\$910,248		\$200,030	\$31,647	\$7,993	\$29,422	\$870,698

- 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

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.	
		2010	2010		2010	2010	(percent)	(percent)	12 months	2010	2010		2010	2010		
INTANGIBLE PLANT																
Organization	301	\$0				\$0			\$0	\$0			\$0	\$0	301	
Franchises & Concessions	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	\$0				\$0			\$0	\$0			\$0	\$0	310	
Structures & Improvements	311 (304)	\$27,988	\$1,231	a	\$171	\$29,045	2.5	2.5	\$713	\$1,826			\$2,265	\$26,680	311 (304)	
Wells and Springs	314 (302)	\$316,563				\$316,563	2.0	2.0	\$6,331	\$89,606			\$25,112	\$221,226	314 (302)	
Supply Mains	316 (309)	\$6,028				\$6,028	2.0	2.0	\$121	\$1,162			\$1,283	\$4,745	316 (309)	
PUMPING PLANT																
Structures & Improvements	321	\$385,952	\$17,016	a	\$2,399	\$401,524	2.5	2.5	\$9,852	\$61,034			\$69,392	\$332,182	321	
Electric Pumping Equipment	325 (311)	\$458,195	\$4,246	a	\$1,207	\$459,234	10.0	10.0	\$45,871	\$387,173			\$49,817	\$29,107	325 (311)	
Other Pumping Equipment	326	\$54,607				\$54,607	6.7	6.7	\$3,691	\$25,107			\$28,756	\$25,841	326	
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$40,587				\$40,587	2.0	2.0	\$1,127	\$12,031			\$13,610	\$26,727	332 (320)	
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$11,927	\$524	a	\$74	\$12,378	2.5	2.5	\$304	\$1,297			\$2,227	\$10,151	341	
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5	2.5	\$15,924	\$198,262			\$214,266	\$424,715	342 (330)	
Transmission & Distribution Mains	343 (331)	\$1,113,865	\$47,671	a	\$5,642	\$1,155,896	2.0	2.0	\$22,698	\$277,325			\$288,381	\$865,515	343 (331)	
Services	345 (333)	\$25,327				\$25,327	2.5	2.5	\$613	\$1,475			\$842	\$23,169	345 (333)	
Meters	346 (334)	\$134,180	\$814	a	\$249	\$134,745	1.1	1.1	\$3,727	\$14,511			\$18,039	\$116,706	346 (334)	
Water Installations	347 (334)	\$0				\$0			\$0	\$0			\$0	\$0	347 (334)	
Hydrants	348 (335)	\$48,147				\$48,147	2.0	2.0	\$963	\$9,822			\$1,285	\$46,862	348 (335)	
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0	\$0	349 (339)	
GENERAL PLANT																
Land & Land Rights	380 (374)	\$0				\$0			\$0	\$0			\$0	\$0	380 (374)	
Structures & Improvements	390	\$0				\$0	2.5	2.5	\$0	\$0			\$0	\$0	390	
Office Furniture & Equipment	391	\$30,464				\$30,464	5.0	5.0	\$1,523	\$24,164			\$26,687	\$4,777	391	
Office Computer Equipment	391.1	\$0				\$0	14.3	14.3	\$0	\$0			\$0	\$0	391.1	
Transportation Equipment	392	\$0				\$0	6.7	6.7	\$0	\$0			\$0	\$0	392	
Tools, Shop & Garage Equipment	394	\$9,028				\$9,028	9.0	9.0	\$813	\$591			\$591	\$10,211	394	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0	\$0	396	
Communication Equipment	397	\$1,633				\$1,633		6.30	\$109	\$382			\$491	\$1,142	397	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0	\$0	398	
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0	\$0	399	
Total		\$3,285,045	\$71,504		\$11,744	\$3,344,805			\$113,710	\$1,091,217	\$0		\$1,193,203	\$2,151,602		

Notes

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

Total Plant in Service	\$3,244,805
Total CIAC	\$874,004
Total Reserves	\$1,193,203
	\$1,276,698
Amortized CIAC	\$126,378
Net Rate Base	\$1,403,076

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
2010	2010		2010	2010	2010	2010	2010
	\$4,973						
	\$879,877						
			\$874,004	\$36,097	\$101,254	\$126,378	\$748,526

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

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	2013
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	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	313 (304)	\$11,288	\$685 a		\$104	\$11,287	2.5	2.5	\$289	\$1,460			\$4,144		\$27,643	311 (304)
Wells and Springs	314 (307)	\$316,663				\$316,663	2.8	2.8	\$6,312	\$197,990			\$116,310		\$292,333	315 (307)
Supply Mains	316 (309)	\$6,028				\$6,028	2.0	2.0	\$121	\$1,545			\$1,646		\$4,382	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$432,682	\$8,335 a		\$1,435	\$439,483	2.5	2.5	\$10,201	\$84,930			\$53,296		\$345,486	321
Electric Pumping Equipment	325 (311)	\$465,913	\$35,700 a		\$23,095	\$478,517	10.0	10.0	\$45,224	\$197,966			\$53,522		\$25,005	325 (311)
Other Pumping Equipment	328	\$54,602				\$54,602	6.7	6.7	\$3,622	\$36,084			\$39,743		\$14,864	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (329)	\$40,582				\$40,582	2.0	2.0	\$1,172	\$16,164			\$12,343		\$23,246	332 (329)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$11,334	\$227 a		\$44	\$11,546	2.5	2.5	\$286	\$2,492			\$2,964		\$10,562	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5	2.5	\$15,974	\$246,184			\$292,158		\$326,293	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,225,356	\$67,244 a		\$5,424	\$1,268,905	2.0	2.0	\$24,072	\$328,120			\$147,678		\$221,227	343 (331)
Cables	345 (333)	\$25,922	\$1,220 a		\$215	\$26,927	2.5	2.5	\$663	\$324			\$278		\$26,187	345 (333)
Meters	346 (334)	\$118,191	\$2,356 a		\$840	\$119,709	3.3	3.3	\$3,025	\$23,948			\$22,013		\$92,676	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$48,145				\$48,145	2.0	2.0	\$963	\$5,711			\$6,674		\$41,471	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$0				\$0			\$0	\$0			\$0		\$0	389 (374)
Structures & Improvements	390	\$0				\$0	2.5	2.5	\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$11,731	\$1,057 a		\$808	\$11,980	5.0	5.0	\$1,003	\$3,944			\$14,222		\$12,251	391
Office Computer Equipment	391.1	\$0				\$0	14.3	14.3	\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$0				\$0	6.7	6.7	\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$9,028				\$9,028	6.0	6.0	\$542	\$591			\$591		\$10,219	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$1,631	\$616 a		\$386	\$1,861		6.7	\$118	\$709			\$439		\$1,442	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$3,463,887	\$98,110		\$12,423	\$3,527,374			\$116,220	\$1,376,190	\$0		\$1,464,436		\$2,862,676	

Notes:
 a. Additions and retirements based on Liberty response to DIs 0044 and 0045.
 b. Includes Tanks/Others. Additions or retirements, depending on the sign of the entry

Total Plant In Service	\$3,527,174
Total CIAC	\$861,698
Total Reserves	\$1,454,496
	\$1,200,980
Amortized CIAC	\$201,802
Net Rate Base	\$1,492,789

Contributors in Aid of Construction (CIAC)

Start or Add of Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
2013	2013		2013	2013	2013		
	\$5,000		\$861,698	\$20,161	\$172,453	\$201,802	\$650,845

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

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		\$0	\$6,359	\$2,124
Flow Measuring Installation	355	\$2,909	\$132		\$0	\$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.	Ozark Mountain Resort												Timber Creek				Totals		Account No.		
		Plant In Service			Depreciation Reserve			Plant In Service			Depreciation Reserve			Plant	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				
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	(\$237)		(\$237)	\$637		\$637	\$8		\$8	\$13,484		\$13,484	\$169		\$169	(\$60)	\$11 (304)	
Wells and Springs	314 (307)	\$103,854	\$3,371	\$107,225	\$28,734		\$28,734	\$32,977	\$12,296	\$45,273	\$20,593		\$20,593	\$49,126	\$89,550	\$138,676	\$14,561		\$14,561	\$291,174	\$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	\$23,964		\$23,964	\$92,960		\$23,960	\$424		\$424	\$97,905		\$97,905	\$11,477		\$11,477	\$301,085	\$35,865	321
Electric Pumping Equipment	325 (311)	\$250,658	\$5,815	\$256,473	\$153,675		\$153,675	\$21,659		\$21,659	\$43,632		\$43,632	\$158,626		\$158,626	\$83,279		\$83,279	\$486,758	\$289,586	325 (311)
Other Pumping Equipment	328			\$0			\$0			\$0			\$0	\$54,607		\$54,607	\$9,556		\$9,556	\$54,607	\$9,556	328
WATER TREATMENT PLANT																						
Water Treatment Equipment	332 (320)	\$18,110		\$18,110	\$5,093		\$5,093	\$2,361		\$2,361	\$1,499		\$1,499	\$15,356		\$15,356	\$2,368		\$2,368	\$38,027	\$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	\$316,236	\$70,096		\$70,096	\$51,331		\$51,331	\$24,658		\$24,658	\$100,412	\$170,972	\$271,384	\$35,619		\$35,619	\$638,951	\$130,973	342 (330)
Transmission & Distribution Mains	343 (331)	\$604,749		\$604,749	\$151,369		\$151,369	\$149,664		\$149,664	\$29,893		\$29,893	\$269,889		\$269,889	\$28,191		\$28,191	\$1,024,302	\$209,453	343 (331)
Services	345 (333)	\$1,883		\$1,883	\$502		\$502			\$0			\$0			\$0			\$0	\$1,883	\$502	345 (333)
Meters	346 (334)	\$44,511		\$44,511	\$8,847		\$8,847	\$24,659		\$24,659	\$10,923		\$10,923	\$1,691		\$1,691	\$85		\$85	\$70,857	\$19,855	346 (334)
Meter Installations	347 (334)			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	347 (334)
Hydrants	348 (335)	\$11,119		\$11,119	\$3,108		\$3,108			\$0			\$0			\$0			\$0	\$11,119	\$3,108	348 (335)
Other Transmission & Distribution Plant	349 (339)			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	349 (339)
GENERAL PLANT																						
Land & Land Rights	380 (374)			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	380 (374)
Structures & Improvements	390			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	390
Office Furniture & Equipment	391	\$20,688		\$20,688	\$30,857		\$30,857	\$61		\$61	\$4		\$4			\$0			\$0	\$20,749	\$30,861	391
Office Computer Equipment	391.1			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	391.1
Transportation Equipment	392			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	392
Tools, Shop & Garage Equipment	394	\$416		\$416	\$21		\$21			\$0			\$0			\$0			\$0	\$416	\$21	394
Power Operated Equipment	396			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	396
Communication Equipment	397			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	397
Miscellaneous Equipment	398			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	398
Other Tangible Plant	399			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	399

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

Schedule SBM-d16
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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	Adjustments	Adjusted Total	Depreciation Reserve			Plant In Service			Depreciation Reserve			Plant	Reserve				
					Staff Accounting Schedule	Adjustments	Adjusted Total	Staff Accounting Schedule	Adjustments	Adjusted Total	Staff Accounting Schedule	Adjustments	Adjusted Total						

Apportionment of Adjustment for Cost Overrun Change - Holiday Hills Resort

Account No.	EMS Adj.	EMS Adj. No.	Ordered (Total)	Adjustment
321	\$41,686	P-10	\$35,955	\$5,731
325	\$42,292	P-11	\$36,477	\$5,815
342	\$102,395	P-18	\$88,317	\$14,078
Total	\$186,373		\$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	\$12,296	P-8
Timber Creek Resort		
314	\$89,550	P-8
342	\$170,372	P-18
Total	\$474,707	

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 & 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>
Total Sewer & Water	\$10,838,639	#####	\$4,900,822	\$383,731	\$5,236,011