

Utility Plant, CWIP & Accumulated Depreciation Rollforward  
 Company #1017-Missouri American Water Co

	2016									
	Opening Balance 1/1/2016	Property Acquired	Additions	Retirements		Reclass-ification	Other Debits / (Credits)*	CWIP Transfers	Property Sold	Closing Balance 12/31/2016
				Accumulated Reserve	Income					
<b>Utility Plant</b>										
<b>UP Water</b>										
Land & Non Depreciable (101,106)	10,867,030	25,840	-	-	-	20,176	4,257	(20,458)	(103,182)	10,793,663
Source of Supply (101,106)	54,604,519	130,399	-	(286,829)	-	22,129	29,640	909,953	-	55,409,810
Treatment & Pumping (101,106)	319,536,458	164,676	-	(4,299,670)	-	(675,097)	(34,332)	44,518,952	-	359,210,987
Transmission & Distribution (101,106)	1,275,009,608	1,042,476	-	(2,366,090)	-	1,019,375	435	46,759,531	-	1,321,465,335
Services, Meters, Hydrants (101,106)	245,756,020	179,705	-	(2,882,989)	-	20,054	-	29,749,513	-	272,822,303
Miscellaneous (101,106)	122,608,068	6,797	-	(1,499,742)	-	(406,636)	-	20,039,559	-	140,748,045
Purchased Not Classified (104)	-	9,500	-	-	-	-	(9,500)	-	-	-
Not Classified (10190000)	367,437	-	-	-	-	-	-	-	-	367,437
Future Use (103)	-	-	-	-	-	-	-	-	-	-
Utility Plant (Capital Lease) (102)	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>UP Wastewater</b>										
Land & Non Depreciable (WW) (101)	334,575	83,280	-	-	-	-	-	-	-	417,855
All Other (WW) (101)	58,589,481	4,644,646	-	(528,424)	-	-	-	1,731,976	-	64,437,679
	-	-	-	-	-	-	-	-	-	-
<b>Total Utility Plant (B01)</b>	<b>2,087,673,196</b>	<b>6,287,318</b>	<b>-</b>	<b>(11,863,746)</b>	<b>-</b>	<b>-</b>	<b>(9,500)</b>	<b>143,689,027</b>	<b>(103,182)</b>	<b>2,225,673,114</b>

	2016									
	Opening Balance	Property Acquired	Additions			Reclass-ification	Other Debits / (Credits)*	CWIP Transfers	Property Sold	Closing Balance
			Cash	Non Cash CAC & CIAC	Non Cash CapEx Accrual					
<b>CWIP</b>										
<b>UP CWIP Water</b>										
Land & Non Depreciable (107)	424,239		823,436	-	(579,142)	-	-	20,458	-	688,992
Source of Supply (107)	3,795,312		(1,287,454)	-	(723,187)	-	(5,591)	(909,953)	-	869,126
Treatment & Pumping (107)	44,141,990		13,374,812	-	(5,933,290)	-	(45,158)	(44,518,952)	-	7,019,400
Transmission & Distribution (107)	4,616,911		58,295,269	5,750,578	(14,727,675)	-	(45,868)	(46,759,531)	-	7,129,684
Services, Meters, Hydrants (107)	51,199		34,067,572	-	(4,136,024)	-	(1,491)	(29,749,513)	-	231,742
Miscellaneous (107)	10,922,082		18,918,738	-	(6,780,985)	-	(717,223)	(20,039,559)	-	2,303,053
	-		-	-	-	-	-	-	-	-
<b>UP CWIP Wastewater</b>										
Land & Land Rights (WW) (107)	0		-	-	-	-	-	-	-	0
All Other (WW) (107)	311,328		3,816,775	-	(1,497,707)	-	(301,339)	(1,731,976)	-	597,081
	-		-	-	-	-	-	-	-	-
<b>Total CWIP (B02)</b>	<b>64,263,060</b>		<b>128,009,149</b>	<b>5,750,578</b>	<b>(34,378,010)</b>	<b>-</b>	<b>(1,116,671)</b>	<b>(143,689,027)</b>	<b>-</b>	<b>18,839,078</b>

	2016									
	Opening Balance	Property Acquired	Depreciation Expense		Retirements	Reclass-ification	Other Debits / (Credits)*	Salvage Transfers from RWIP	Property Sold	Closing Balance
			Charged to Depr Expense	Charged to Other Accts*						
<b>Utility Plant Accumulated Depreciation</b>										
UPIS Reserve (108)	(447,516,898)	(3,099,923)	(36,437,911)	(655,890)	11,863,746	-	3	(491,494)	-	(476,338,368)
Not Classified (10810000)	(152,076)	-	(6,612)	-	-	-	-	-	-	(158,688)
	-	-	-	-	-	-	-	-	-	-
<b>Total Accumulated Depreciation (B03)</b>	<b>(447,668,974)</b>	<b>(3,099,923)</b>	<b>(36,444,523)</b>	<b>(655,890)</b>	<b>11,863,746</b>	<b>-</b>	<b>3</b>	<b>(491,494)</b>	<b>-</b>	<b>(476,497,056)</b>

	2016									
	Opening Balance	Property Acquired	Depreciation Expense		Additions	Reclass-ification	Other Debits / (Credits)*	Write down	Property Sold	Closing Balance
			Charged to Depr Expense	Charged to Other Accts*						
<b>Utility Plant Adjustments</b>										
UPAA (11430000)	(139,864)									(139,864)
UPAA Accumulated Depr (11435000)	24,187		3,455							27,642
	-		-							-
<b>Total Utility Plant Adjustments (B04)</b>	<b>(115,677)</b>		<b>3,455</b>							<b>(112,222)</b>

**Utility Plant, CWIP & Accumulated Depreciation Rollforward**  
**Company #1017-Missouri American Water Co**

	<b>Opening Balance 1/1/2017</b>	<b>Property Acquired</b>	<b>Additions</b>
<b>Utility Plant</b>			
<b>UP Water</b>			
Land & Non Depreciable (101,106)	10,793,663	29,506	-
Source of Supply (101,106)	55,409,811	193,182	-
Treatment & Pumping (101,106)	359,210,987	878,559	-
Transmission & Distribution (101,106)	1,321,465,335	3,501,017	-
Services, Meters, Hydrants (101,106)	272,822,302	212,255	-
Miscellaneous (101,106)	140,748,046	4,500	-
Purchased Not Classified (104)	-	-	-
Not Classified (10190000)	367,437	-	-
Future Use (103)	-	-	-
Utility Plant (Capital Lease) (102)	-	-	-
<b>UP Wastewater</b>			
Land & Non Depreciable (WW) (101)	417,855	14,694	-
All Other (WW) (101)	64,437,679	5,881,645	-
<b>Total Utility Plant (B01)</b>	<b>2,225,673,115</b>	<b>10,715,358</b>	<b>-</b>

	<b>Opening Balance 1/1/2017</b>	<b>Property Acquired</b>	<b>Additions Cash</b>
<b>CWIP</b>			
<b>UP CWIP Water</b>			
Land & Non Depreciable (107)	688,992	-	162,127
Source of Supply (107)	869,126	-	804,028
Treatment & Pumping (107)	7,019,400	-	43,875,896
Transmission & Distribution (107)	7,129,684	-	65,356,125
Services, Meters, Hydrants (107)	231,743	-	27,096,392
Miscellaneous (107)	2,303,053	-	20,034,928
<b>UP CWIP Wastewater</b>			
Land & Land Rights (WW) (107)	-	-	-
All Other (WW) (107)	597,081	-	2,033,294
<b>Total CWIP (B02)</b>	<b>18,839,080</b>	<b>-</b>	<b>159,362,790</b>

	Opening Balance 1/1/2017	Property Acquired	Depreciatio
			Charged to Depr Expense
<b>Utility Plant Accumulated Depreciation</b>			
UPIS Reserve (108)	(476,338,368)	(3,090,985)	(36,103,180)
Not Classified (10810000)	(158,688)	-	(6,612)
<b>Total Accumulated Depreciation (B03)</b>	<b>(476,497,056)</b>	<b>(3,090,985)</b>	<b>(36,109,792)</b>

	Opening Balance 1/1/2017	Property Acquired	Depreciatio
			Charged to Depr Expense
<b>Utility Plant Adjustments</b>			
UPAA (11430000)	(139,864)	-	-
UPAA Accumulated Depr (11435000)	27,641	-	3,455
<b>Total Utility Plant Adjustments (B04)</b>	<b>(112,223)</b>	<b>-</b>	<b>3,455</b>

**2017**

<b>Retirements</b>		<b>Reclass-ification</b>	<b>Other Debits / (Credits)*</b>	<b>CWIP Transfers</b>	<b>Property Sold</b>
<b>Accumulated Reserve</b>	<b>Income</b>				
-	-	(44,472)	-	803,482	(439)
(132,983)	-	-	-	820,001	-
(1,134,743)	-	-	-	54,861,784	-
(3,088,988)	-	-	-	80,041,019	-
(1,637,084)	-	-	-	27,615,248	-
(1,510,910)	-	-	-	24,569,005	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	44,472	(44,472)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(177,313)	-	-	-	2,834,708	-
(7,682,021)	-	-	(44,472)	191,545,246	(439)

**2017**

<b>Retirements</b>		<b>Reclass-ification</b>	<b>Other Debits / (Credits)*</b>	<b>CWIP Transfers</b>	<b>Property Sold</b>
<b>Non Cash CAC &amp; CIAC</b>	<b>Non Cash CapEx Accrual</b>				
-	127,844	(175,481)	-	(803,482)	-
-	531,940	(1,153,277)	70,397	(820,001)	-
-	4,840,999	81,195	287,132	(54,861,784)	-
3,924,018	4,347,183	1,018,459	526,094	(80,041,019)	-
-	154,136	186,777	16,313	(27,615,248)	-
-	5,263,602	42,328	935,478	(24,569,005)	-
-	-	-	-	-	-
-	699,442	-	-	(2,834,708)	-
3,924,018	15,965,147	0	1,835,414	(191,545,246)	-



**Appendix 6**

<b>Closing Balance 12/31/2017</b>
11,581,740
56,290,012
413,816,587
1,401,918,382
299,012,722
163,810,640
-
367,437
-
-
432,549
72,976,719
2,420,206,787

<b>Closing Balance 12/31/2017</b>
0
302,213
1,242,839
2,260,543
70,115
4,010,384
-
495,110
8,381,203

<b>Closing Balance 12/31/2017</b>
(508,444,448)
(165,300)
(508,609,748)

<b>Closing Balance 12/31/2017</b>
(139,864)
31,096
(108,768)

**Utility Plant, CWIP & Accumulated Depreciation Rollforward**  
**Company #1017-Missouri American Water Co**

	Opening Balance 1/1/2018	Property Acquired	Additions
<b>Utility Plant</b>			
<b>UP Water</b>			
Land & Non Depreciable (101,106)	11,581,740	176,973	-
Source of Supply (101,106)	56,290,012	17,924	-
Treatment & Pumping (101,106)	413,816,587	193,018	236
Transmission & Distribution (101,106)	1,401,918,382	2,228,557	-
Services, Meters, Hydrants (101,106)	299,012,722	62,735	-
Miscellaneous (101,106)	163,810,640	-	-
Purchased Not Classified (104)	-	1	-
Not Classified (10190000)	367,437	-	-
Future Use (103)	-	-	-
Utility Plant (Capital Lease) (101750)	-	-	-
<b>UP Wastewater</b>			
Land & Non Depreciable (WW) (101)	432,549	332,000	-
All Other (WW) (101)	72,976,719	1,054,810	-
<b>Total Utility Plant (B01)</b>	<b>2,420,206,787</b>	<b>4,066,018</b>	<b>236</b>

	Opening Balance 1/1/2018	Property Acquired	Additions Cash
<b>CWIP</b>			
<b>UP CWIP Water</b>			
Land & Non Depreciable (105)	0	-	678,786
Source of Supply (105)	302,213	-	6,335,127
Treatment & Pumping (105)	1,242,839	-	21,213,869
Transmission & Distribution (105)	2,260,543	-	108,531,750
Services, Meters, Hydrants (105)	70,115	-	34,377,320
Miscellaneous (105)	4,010,384	-	26,746,521
<b>UP CWIP Wastewater</b>			
Land & Land Rights (WW) (105)	-	-	-
All Other (WW) (105)	495,110	-	4,181,464
<b>Total CWIP (B02)</b>	<b>8,381,203</b>	<b>-</b>	<b>202,064,837</b>



	Opening Balance 1/1/2018	Property Acquired	Depreciation Charged to Depr Expense
<b>Utility Plant Accumulated Depreciation</b>			
UPIS Reserve (108)	(508,444,448)	(3,169)	(41,204,460)
Not Classified (10810000)	(165,300)	-	(6,833)
<b>Total Accumulated Depreciation (B03)</b>	(508,609,748)	(3,169)	(41,211,293)

	Opening Balance 1/1/2018	Property Acquired	Depreciation Charged to Depr Expense
<b>Utility Plant Adjustments</b>			
UPAA (11430000)	(139,864)	-	-
UPAA Accumulated Depr (11435000)	31,096	-	3,367
<b>Total Utility Plant Adjustments (B04)</b>	(108,768)	-	3,367

2018						
Retirements		Reclass-ification	Other Debits / (Credits)*	CWIP Transfers	Property Sold	Closing Balance 12/31/2018
Accumulated Reserve	Income					
(2,246)	-	-	-	51,495	-	11,807,962
(147,022)	-	(61,267)	-	1,686,683	-	57,786,329
(4,707,028)	-	(1,293,486)	(236)	12,472,693	-	420,481,784
(4,808,016)	-	1,332,375	-	101,580,672	-	1,502,251,971
(8,933,299)	-	-	-	33,637,636	-	323,779,794
(1,524,606)	-	(12,504)	-	8,970,173	-	171,243,702
-	-	-	-	-	-	1
-	-	-	-	-	-	367,437
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	764,549
(377,923)	-	34,881	(22,465)	1,813,923	-	75,479,944
(20,500,140)	-	-	(22,702)	160,213,273	-	2,563,963,474

2018						
Contributions		Reclass-ification	Other Debits / (Credits)*	CWIP Transfers	Property Sold	Closing Balance 12/31/2018
Non Cash CAC & CIAC	Non Cash CapEx Accrual					
-	(40,923)	(45,720)	(1,147)	(51,495)	-	539,502
-	(262,149)	-	(110,777)	(1,686,683)	-	4,577,731
-	(790,493)	-	(567,570)	(12,472,693)	-	8,625,952
3,035,926	(1,656,740)	45,720	(935,230)	(101,580,672)	-	9,701,297
-	(80,687)	-	(44,120)	(33,637,636)	-	684,992
-	(1,788,905)	-	(1,018,120)	(8,970,173)	-	18,979,708
-	-	-	-	-	-	-
-	(152,803)	-	-	(1,813,923)	-	2,709,849
3,035,926	(4,772,699)	-	(2,676,964)	(160,213,273)	-	45,819,030



**Utility Plant, CWIP & Accumulated Depreciation Rollforward**  
**Company #1017-Missouri American Water Co**

	<b>Opening Balance 1/1/2019</b>	<b>Property Acquired</b>	<b>Additions Cash</b>
<b>Utility Plant</b>			
<b>UP Water</b>			
Land & Non Depreciable (101,106)	11,807,962	-	-
Source of Supply (101,106)	57,786,329	260,779	-
Treatment & Pumping (101,106)	420,481,784	93,817	-
Transmission & Distribution (101,106)	1,502,251,971	21,141	-
Services, Meters, Hydrants (101,106)	323,779,794	1,878	-
Miscellaneous (101,106)	171,243,702	-	-
Purchased Not Classified (104)	1	118,471	-
Not Classified (10190000)	367,437	-	-
Future Use (103)	-	-	-
Utility Plant (Capital Lease) (102)	-	-	-
<b>UP Wastewater</b>			
Land & Non Depreciable (WW) (101)	764,549	4,567	-
All Other (WW) (101)	75,479,944	580,195	-
<b>Total Utility Plant (B01)</b>	<b>2,563,963,474</b>	<b>1,080,848</b>	<b>-</b>

	<b>Opening Balance 1/1/2019</b>	<b>Property Acquired</b>	<b>Depreciation Charged to Depr Expense</b>
<b>Utility Plant Accumulated Depreciation</b>			
UPIS Reserve (108)	(529,493,491)	(498,184)	(44,584,367)
Not Classified (10810000)	(172,133)	-	(6,621)
<b>Total Accumulated Depreciation (B03)</b>	<b>(529,665,623)</b>	<b>(498,184)</b>	<b>(44,590,987)</b>

	<b>Opening Balance (Adj)</b>	<b>Property Acquired</b>	<b>Cash</b>
<b>CWIP</b>			
CWIP	45,819,030	0	242,154,409

Total CWIP (B02)	45,819,030	-	242,154,409
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**2019**

Retirements		Reclassification	Other Debits (Credits)	CWIP Transfers
Accumulated Reserve	Retirements: Income			
(17,000)	-	4,433	(836)	(35,579)
(62,498)	-	-	(5,439)	1,757,426
(2,145,815)	-	-	778	12,702,537
(13,520,493)	-	(7,443)	24,318	142,396,350
(8,985,476)	-	(2,340)	2,815	35,635,707
(6,934,923)	-	5,350	-	29,791,011
-	-	-	(1)	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(925,279)	-	-	13,383	4,583,514
(32,591,484)	-	-	35,018	226,830,967

**2019**

Charged to Other Accts*	Retirements	Reclassification	Other Debits / (Credits)*	Salvage Transfers from RWIP
-	32,591,484	-	3,820	(440,630)
-	-	-	-	-
-	32,591,484	-	3,820	(440,630)

**2019**

Additions		Reclassification	Other Debits (Credits)	CWIP Transfers
Non Cash CAC & CIAC	Non Cash CapEx Accrual			
5,320,317	(373,506)	0	434,793	(226,830,967)

5,320,317	(373,506)	-	434,793	(226,830,967)
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Appendix 6

<b>Property Sold</b>	<b>Closing Balance 12/31/2019</b>
(286,169)	11,472,811
-	59,736,598
-	431,133,100
-	1,631,165,844
-	350,432,378
-	194,105,140
-	118,471
-	367,437
-	-
-	-
-	769,116
-	79,731,758
(286,169)	2,759,032,653

<b>Property Sold</b>	<b>Closing Balance 12/31/2019</b>
(17,000)	(542,438,367)
-	(178,753)
(17,000)	(542,617,121)

<b>Property Sold</b>	<b>Closing Balance 12/31/2019</b>
0	66,298,279



-	66,298,279
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**Utility Plant, CWIP & Accumulated Depreciation Rollforward**  
**Company #1017-Missouri American Water Co**

	<b>Opening Balance 1/1/2020</b>	<b>Property Acquired</b>	<b>Additions Cash</b>
<b>Utility Plant</b>			
<b>UP Water</b>			
Land & Non Depreciable (101,106)	11,472,811	-	-
Source of Supply (101,106)	59,736,598	-	-
Treatment & Pumping (101,106)	431,133,100	-	-
Transmission & Distribution (101,106)	1,631,165,844	-	-
Services, Meters, Hydrants (101,106)	350,432,378	-	-
Miscellaneous (101,106)	194,105,140	-	-
Purchased Not Classified (104)	118,471	(118,471)	-
Not Classified (10190000)	367,437	-	-
Future Use (103)	-	-	-
Utility Plant (Capital Lease) (102)	-	-	-
<b>UP Wastewater</b>			
Land & Non Depreciable (WW) (101)	769,116	39,520	-
All Other (WW) (101)	79,731,758	860,130	-
<b>Total Utility Plant (B01)</b>	<b>2,759,032,653</b>	<b>781,179</b>	<b>-</b>

	<b>Opening Balance 1/1/2020</b>	<b>Property Acquired</b>	<b>Depreciation</b>
<b>Utility Plant Accumulated Depreciation</b>			
UPIS Reserve (108)	(542,438,367)	(303,392)	(47,827,092)
Not Classified (10810000)	(178,753)	-	(6,602)
<b>Total Accumulated Depreciation (B03)</b>	<b>(542,617,121)</b>	<b>(303,392)</b>	<b>(47,833,694)</b>

	<b>Opening Balance 1/1/2020</b>	<b>Property Acquired</b>	<b>Additions Cash</b>
<b>CWIP</b>			
CWIP	66,544,870	0	264,663,677

<b>Total CWIP (B02)</b>	66,544,870	-	264,663,677
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**2020**

Retirements		Reclassification	Other Debits (Credits)	CWIP Transfers
Retirements: Accumulated Reserve	Retirements: Income			
-	-	-	-	1,730,804
(471,818)	-	-	-	5,731,813
(6,554,911)	-	-	-	45,263,404
(22,424,647)	-	-	-	164,974,761
(11,728,427)	-	-	-	35,067,935
(2,426,336)	-	-	-	46,190,091
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	19,838
(614,908)	-	-	-	18,969,973
(44,221,047)	-	-	-	317,948,620

**2020**

Charged to Other Accts*	Retirements	Reclassification	Other Debits (Credits)	
-	44,221,047	-	-	(226,179)
-	-	-	-	-
-	44,221,047	-	-	(226,179)

**2020**

Additions Cash		Reclassification	Other Debits (Credits)	CWIP Transfers
Non Cash CAC & CIAC	Non Cash CapEx Accrual			
1,239,857	12,825,919	0	(294,298)	(317,948,620)

1,239,857	12,825,919	-	(294,298)	(317,948,620)
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Appendix 6

Property Sold	Closing Balance 12/31/2020
-	13,203,615
-	64,996,593
-	469,841,593
-	1,773,715,959
-	373,771,886
-	237,868,895
-	0
-	367,437
-	-
-	-
-	828,474
-	98,946,954
-	3,033,541,405

Property Sold	Closing Balance 12/31/2020
-	(546,573,983)
-	(185,355)
-	(546,759,338)

Property Sold	Closing Balance 12/31/2020
0	27,128,410

-	27,128,410
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