

Appendix 5

Utility Plant, CWIP & Accumulated Depreciation Rollforward
Company #17-Missouri American Water Co

	2012										
	Opening Balance 11/2012	Property Acquired	Additions	Other Debits*	Reclass- ification	Retirements		Other Credits*	CWIP Transfers	Property Sold	Closing Balance 12/31/2012
						Accumulated Reserve	Income				
Utility Plant											
UP Water											
Land & Non Depreciable (101,106)	9,873,507	20,000	-	-	-	-	-	-	-	-	9,893,507
Source of Supply (101,106)	54,053,826	101,872	-	-	-	(10,044)	-	-	315,439	-	54,461,092
Treatment & Pumping (101,106)	296,278,125	17,460	-	-	332,915	(472,732)	-	-	6,616,453	-	302,772,220
Transmission & Distribution (101,106)	981,516,628	1,790,694	-	-	-	(3,542,784)	-	-	78,841,235	-	1,058,605,773
Services, Meters, Hydrants (101,106)	195,652,170	10,000	-	-	-	(1,318,175)	-	-	13,088,506	-	207,432,502
Miscellaneous (101,106)	60,770,832	-	-	-	(332,915)	(1,497,015)	-	-	22,594,090	-	81,534,992
Purchased Not Classified (104)	-	-	-	-	-	-	-	-	-	-	-
Not Classified (10190000)	367,437	-	-	-	-	-	-	-	-	-	367,437
Future Use (103)	-	-	-	-	-	-	-	-	-	-	-
Utility Plant (Capital Lease) (101050)	-	-	-	-	-	-	-	-	-	-	-
UP Wastewater											
Land & Non Depreciable (WW) (101)	66,928	30,000	-	-	-	-	-	-	-	-	96,928
All Other (WW) (101)	17,442,848	2,044,383	-	-	-	(86,203)	-	-	338,234	-	19,739,263
											-
UPAA (11430000)	(139,864)	-	-	-	-	-	-	-	-	-	(139,864)
Total Utility Plant (B01)	1,615,882,436	4,014,409	-	-	-	(6,926,953)	-	-	121,793,958	-	1,734,763,850

	2012										
	Opening Balance	Property Acquired	Additions			Other Debits*	Reclass- ification	Other Credits*	CWIP Transfers	Property Sold	Closing Balance
			Cash	Non Cash CAC & CIAC	Non Cash CapEx Accrual						
CWIP											
UP CWIP Water											
Land & Non Depreciable (105)	111,912	-	38,498	-	36,693	-	(73,719)	-	-	-	113,384
Source of Supply (105)	416	-	324,209	-	5,754	-	-	-	(315,439)	-	14,939
Treatment & Pumping (105)	510,262	-	7,186,453	-	(140,457)	-	-	-	(6,616,453)	-	939,806
Transmission & Distribution (105)	3,580,078	-	75,724,212	1,496,743	2,079,448	-	73,719	263,591	(78,841,235)	-	4,376,557
Services, Meters, Hydrants (105)	1,523,809	-	11,815,124	-	313,169	-	-	-	(13,088,506)	-	563,596
Miscellaneous (105)	20,982,670	-	15,320,156	-	9,967,258	-	-	-	(22,594,090)	-	23,675,993
UP CWIP Wastewater						-					
Land & Land Rights (WW) (105)	-	-	-	-	-	-	-	-	-	-	-
All Other (WW) (105)	333,086	-	213,984	-	105,425	-	-	-	(338,234)	-	314,261
Total CWIP (B02)	27,042,233	-	110,622,636	1,496,743	12,367,290	-	-	263,591	(121,793,958)	-	29,998,535

	2012										
	Opening Balance	Property Acquired	Depreciation Expense		Retirements	Other Debits*	Removal Costs	Salvage Transfers from RWIP	Other Credits*	Property Sold	Closing Balance
			Charged to Depr Expense	Charged to Other Accts*							
Utility Plant Accumulated Depreciation											
UPIS Reserve (108)	(362,625,497)	(621,831)	(27,884,117)	(772,996)	6,926,953	-	-	(176,929)	-	-	(385,154,416)
Not Classified (10810000)	(125,628)	-	(6,612)	-	-	-	-	-	-	-	(132,240)
											-
UPAA Accumulated Depr (11435000)	10,365	-	3,455	-	-	-	-	-	-	-	13,821
Total Accumulated Depreciation (B03)	(362,740,760)	(621,831)	(27,887,273)	(772,996)	6,926,953	-	-	(176,929)	-	-	(385,272,835)

	2013										
	Opening Balance 1/1/2013	Property Acquired	Additions	Other Debits*	Reclass- ification	Retirements		Other Credits*	CWIP Transfers	Property Sold	Closing Balance 12/31/2013
						Accumulated Reserve	Income				
Utility Plant											
UP Water											
Land & Non Depreciable (101,106)	9,893,507	15,129	-	-	-	(118)	-	-	118	-	9,908,636
Source of Supply (101,106)	54,461,092	559,540	-	-	-	(122,619)	-	-	(1,617,882)	-	53,280,131
Treatment & Pumping (101,106)	302,772,220	396,769	-	-	(8,474)	(831,908)	-	-	5,196,627	-	307,525,234
Transmission & Distribution (101,106)	1,058,605,773	814,906	-	-	-	(3,495,024)	-	-	58,078,319	-	1,114,003,975
Services, Meters, Hydrants (101,106)	207,432,502	1,246,686	-	-	0	(1,214,521)	-	-	12,980,660	-	220,445,328
Miscellaneous (101,106)	81,534,993	1,562,711	-	-	8,474	(8,509,715)	-	-	32,085,859	-	106,681,882
Purchased Not Classified (104)	-	-	-	-	-	-	-	-	-	-	-
Not Classified (10190000)	367,437	-	-	-	-	-	-	-	-	-	367,437
Future Use (103)	-	-	-	-	-	-	-	-	-	-	-
Utility Plant (Capital Lease) (102)	-	-	-	-	-	-	-	-	-	-	-
UP Wastewater											
Land & Non Depreciable (WW) (101)	96,928	68,063	-	-	-	-	-	-	-	-	164,991
All Other (WW) (101)	19,739,263	1,893,830	-	-	-	(31,975)	-	-	949,561	-	22,550,679
Total Utility Plant (B01)	1,734,903,715	6,557,194	-	-	0	(14,205,880)	-	-	107,673,262	-	1,834,928,291

	2013										
	Opening Balance	Property Acquired	Additions			Other Debits*	Reclassification	Other Credits*	CWIP Transfers	Property Sold	Closing Balance
			Cash	Non Cash CAC & CIAC	Non Cash CapEx Accrual						
CWIP											
UP CWIP Water											
Land & Non Depreciable (107)	113,384	-	4,028	-	(12,065)	-	-	-	(118)	-	105,229
Source of Supply (107)	14,939	-	(1,433,815)	-	(28,226)	-	-	-	1,617,882	-	170,780
Treatment & Pumping (107)	939,806	-	8,741,067	-	232,185	-	-	-	(5,196,627)	-	4,716,431
Transmission & Distribution (107)	4,376,557	-	59,954,259	2,919,630	1,132,587	18,733	-	-	(58,078,319)	-	10,323,447
Services, Meters, Hydrants (107)	563,596	-	12,754,813	-	(78,093)	-	-	-	(12,980,660)	-	259,654
Miscellaneous (107)	23,675,993	-	21,257,211	-	(5,866,279)	-	-	-	(32,085,859)	-	6,981,066
						-					
UP CWIP Wastewater						-					
Land & Land Rights (WW) (107)	-	-	30,106	-	(30,106)	-	-	-	-	-	-
All Other (WW) (107)	314,261	-	969,948	-	(133,014)	-	-	-	(949,561)	-	201,634
Total CWIP (B02)	29,998,535	-	102,277,617	2,919,630	(4,783,011)	18,733	-	-	(107,673,262)	-	22,758,241

	2013									
	Opening Balance	Property Acquired	Depreciation Expense Charged to Depri Expense	Charged to Other Accts*	Retirements	Other Debits*	Removal Costs	Salvage Transfers from RWIP	Other Credits*	Property Sold
Utility Plant Accumulated Depreciation										
UPIS Reserve (108)	(385,154,416)	(1,996,752)	(30,819,263)	(804,552)	14,205,880	-	-	(175,205)	(0)	- (404,744,309)
Not Classified (10810000)	(132,240)	-	(6,612)	-	-	-	-	-	-	- (138,852)
Total Accumulated Depreciation (B03)	(385,286,656)	(1,996,752)	(30,825,875)	(804,552)	14,205,880	-	-	(175,205)	(0)	- (404,883,161)

	2013										
	Opening Balance	Property Acquired	Additions	Other Debits*	Depreciation Expense Charged to Depr Expense	Charged to Other Accts*	Write Down	Reclassification	Other Credits*	Property Sold	Closing Balance
Utility Plant Adjustments											
UPAA (11430000)	(139,864)	-	-	-	-	-	-	-	-	-	(139,864)
UPAA Accumulated Depr (11435000)	13,821	-	-	-	3,455	-	-	-	-	-	17,276
Total Utility Plant Adjustments (B04)	(126,044)	-	-	-	3,455	-	-	-	-	-	(122,588)

	2016									
				Retirements						
	Opening Balance 1/1/2016	Property Acquired	Additions	Accumulated Reserve	Income	Reclass- ification	Other Debits / (Credits)*	CWIP Transfers	Property Sold	Closing Balance 12/31/2016
Utility Plant										
UP Water										
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)	-	-	-	-	-	-	-	-	-	-
	-									
UP Wastewater	-									
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
	-									
Total Utility Plant (B01)	2,087,673,196	6,287,318	-	(11,863,746)	-	-	(9,500)	143,689,027	(103,182)	2,225,673,114

	2016									
	Opening Balance	Property Acquired	Additions			Reclassification	Other Debits / (Credits)*	CWIP Transfers	Property Sold	Closing Balance
			Cash	Non Cash CAC & CIAC	Non Cash CapEx Accrual					
CWIP										
UP CWIP Water										
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
	-									
UP CWIP Wastewater										
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
	-									
Total CWIP (B02)	64,263,060		128,009,149	5,750,578	(34,378,010)	-	(1,116,671)	(143,689,027)	-	18,839,078

	2016								
	Opening Balance	Property Acquired	Depreciation Expense		Retirements	Reclassification	Other Debits / (Credits)*	Salvage Transfers from RWIP	Property Sold
			Charged to Depr Expense	Charged to Other Accts*					
Utility Plant Accumulated Depreciation									
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)
Total Accumulated Depreciation (B03)	(447,668,974)	(3,099,923)	(36,444,523)	(655,890)	11,863,746	-	3	(491,494)	(476,497,056)

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