

*Exhibit No.:*  
*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**

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

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

1 Service balance as well as the Depreciation Reserve balance. The Deprecation 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

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?

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

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

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

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

8 Q. Is this standard practice?

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

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

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

Direct Testimony of  
Stephen B. Moilanen

1        Q.    Does this conclude your testimony?

2        A.    Yes.



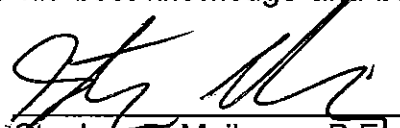
**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

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

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

State of Missouri )  
 ) ss  
 County of Cole )

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

  
 \_\_\_\_\_  
 Stephen B. Moilanen, P.E.

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 11<sup>th</sup> 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
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## **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	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		Jun to Dec 2011	Jun to Dec 2011		Jun to Dec 2011	Jun to Dec 2011	(percent)	(percent)	7 months	Jun to Dec 2011	Jun to Dec 2011	Jun to Dec 2011	Jun to Dec 2011			
INTANGIBLE PLANT																
Organization	301	\$7,960				\$7,960			\$0	\$7,984			\$7,984		-\$24	301
Franchises & Consents	302	\$924				\$924			\$0	\$924			\$924		\$0	302
Miscellaneous Intangible Plant	303	\$2,509				\$2,509			\$0	\$2,509			\$2,509		\$0	303
SOURCE OF SUPPLY PLANT																
Structures & Improvements	311 (304)	\$0				\$0		2.50	\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$2,918				\$2,918	2.0		\$34	\$2,384			\$2,418		\$499	314 (307)
Supply Mains	316 (309)	\$0				\$0		2.00	\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$9,882				\$9,882	2.5		\$144	\$2,060			\$2,204		\$7,678	321
Electric Pumping Equipment	325 (311)	\$27,101				\$27,101	5.0		\$790	\$23,214			\$24,004		\$3,097	325 (311)
Other Pumping Equipment	328	\$5,136		d		\$5,136	4.0		\$120	\$6,066			\$6,186		-\$1,050	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$433				\$433	2.9		\$7	\$315			\$322		\$111	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$7,333				\$7,333	2.5		\$107	\$4,648			\$4,755		\$2,578	342 (330)
Transmission & Distribution Mains	343 (331)	\$37,580				\$37,580	2.0		\$438	\$17,089			\$17,527		\$20,054	343 (331)
Services	345 (333)	\$2,253				\$2,253	2.5		\$33	\$67			\$100		\$2,154	345 (333)
Meters	346 (334)	\$25,497				\$25,497	10.0		\$1,487	\$21,847			\$23,334		\$2,163	346 (334)
Meter Installations	347 (334)	\$7,120				\$7,120	2.5		\$104	\$3,725			\$3,829		\$3,291	347 (334)
Hydrants	348 (335)	\$3,799				\$3,799	2.0		\$44	\$528			\$572		\$3,228	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$455		b		\$455			\$0	\$0			\$0		\$455	389 (374)
Structures & Improvements	390	\$0				\$0		2.50	\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$0				\$0		5.00	\$0	\$0			\$0		\$0	391
Office Computer Equipment	391.1	\$811				\$811	1.0		\$5	\$977			\$982		-\$171	391.1
Transportation Equipment	392	\$1,926				\$1,926	7.0		\$79	\$1,873			\$1,952		-\$26	392
Tools, Shop & Garage Equipment	394	\$1,191				\$1,191	5.0		\$35	\$686		e	\$721		\$469	394
Power Operated Equipment	396	\$0				\$0		6.70	\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$19				\$19	6.7		\$1	\$13			\$14		\$6	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$144,847	\$0		\$0	\$144,847			\$3,428	\$96,906	\$0		\$100,334		\$44,513	

Notes

- b. actual account for this amount is 310 (Source of Supply Land/Land Rights)
  - c. this reserve balance was actually present in account 393 (Stores Equipment), but with no plant present, but accounted for in 394 because 393 was not in the workbook.
  - d. this amount was incorrectly booked into account 323 in staff's workpapers from the last case.
- 0.015 ratio of beginning CIAC to beginner plant balance

Total Plant in Service	\$144,847
Total CIAC	\$763
Total Reserves	\$100,334
	\$43,750
Amortized CIAC	\$480
Net Rate Base	\$44,230

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 Remaining Amortization
Jun to Dec 2011	Jun to Dec 2011		Jun to Dec 2011	Jun to Dec 2011	Jun to Dec 2011		
	\$763.00		\$763	\$18	\$462	\$480	\$283

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	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$7,960				\$7,960			\$0	\$7,984			\$7,984		-\$24	301
Franchises & Consents	302	\$924				\$924			\$0	\$924			\$924		\$0	302
Miscellaneous intangible Plant	303	\$2,509				\$2,509			\$0	\$2,509			\$2,509		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$2,918				\$2,918	2.0		\$58	\$2,418			\$2,476		\$441	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$9,882				\$9,882	2.5		\$247	\$2,204			\$2,451		\$7,431	321
Electric Pumping Equipment	325 (311)	\$27,101				\$27,101	5.0		\$1,355	\$24,004			\$25,359		\$1,742	325 (311)
Other Pumping Equipment	328	\$5,136				\$5,136	4.0		\$205	\$6,186			\$6,391		-\$1,255	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$433				\$433	2.9		\$13	\$322			\$335		\$98	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$7,333				\$7,333	2.5		\$183	\$4,755			\$4,938		\$2,395	342 (330)
Transmission & Distribution Mains	343 (331)	\$37,580				\$37,580	2.0		\$752	\$17,527			\$18,279		\$19,302	343 (331)
Services	345 (333)	\$2,253				\$2,253	2.5		\$56	\$100			\$156		\$2,098	345 (333)
Meters	346 (334)	\$25,497				\$25,497	10.0		\$2,550	\$23,334			\$25,884		-\$387	346 (334)
Meter Installations	347 (334)	\$7,120				\$7,120	2.5		\$178	\$3,829			\$4,007		\$3,113	347 (334)
Hydrants	348 (335)	\$3,799				\$3,799	2.0		\$76	\$572			\$648		\$3,152	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$455				\$455			\$0	\$0			\$0		\$455	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	\$811				\$811	1.0		\$8	\$982			\$990		-\$179	391.1
Transportation Equipment	392	\$1,926				\$1,926	7.0		\$135	\$1,952			\$2,087		-\$161	392
Tools, Shop & Garage Equipment	394	\$1,191				\$1,191	5.0		\$60	\$721			\$781		\$409	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$19				\$19	6.7		\$1	\$14			\$15		\$5	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
<b>Total</b>		<b>\$144,847</b>	<b>\$0</b>		<b>\$0</b>	<b>\$144,847</b>			<b>\$5,877</b>	<b>\$100,334</b>	<b>\$0</b>		<b>\$106,211</b>		<b>\$38,636</b>	

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	\$763		\$763	\$31	\$480	\$511	\$252

Total Plant in Service	\$144,847
Total CIAC	\$763
Total Reserves	\$106,211
	\$37,873
Amortized CIAC	\$511
Net Rate Base	\$38,384

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 2012	Account No.
		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012	2012	2012	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$3,824				\$3,824			\$0	\$3,836			\$3,836		-\$11	301
Franchises & Consents	302	\$444				\$444			\$0	\$444			\$444		\$0	302
Miscellaneous Intangible Plant	303	\$1,205				\$1,205			\$0	\$1,205			\$1,205		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$1,402				\$1,402	2.0		\$28	\$1,162			\$1,190		\$212	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$4,747				\$4,747	2.5		\$119	\$1,059			\$1,178		\$3,570	321
Electric Pumping Equipment	325 (311)	\$13,020				\$13,020	5.0		\$651	\$11,533			\$12,184		-\$837	325 (311)
Other Pumping Equipment	328	\$2,467				\$2,467	4.0		\$99	\$2,972			\$3,071		-\$604	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$208				\$208	2.9		\$6	\$155			\$161		\$47	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$3,523				\$3,523	2.5		\$88	\$2,284			\$2,372		\$1,151	342 (330)
Transmission & Distribution Mains	343 (331)	\$18,055				\$18,055	2.0		\$361	\$8,421			\$8,782		\$9,273	343 (331)
Services	345 (333)	\$1,083				\$1,083	2.5		\$27	\$48			\$75		-\$1,008	345 (333)
Meters	346 (334)	\$12,249				\$12,249	10.0		\$1,225	\$11,211			\$12,436		-\$186	346 (334)
Meter Installations	347 (334)	\$3,421				\$3,421	2.5		\$86	\$1,840			\$1,926		\$1,495	347 (334)
Hydrants	348 (335)	\$1,825				\$1,825	2.0		\$37	\$274			\$311		\$1,514	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$219				\$219			\$0	\$0			\$0		\$219	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	\$390				\$390	1.0		\$4	\$471			\$475		-\$86	391.1
Transportation Equipment	392	\$925				\$925	7.0		\$65	\$938			\$1,003		-\$78	392
Tools, Shop & Garage Equipment	394	\$572				\$572	5.0		\$29	\$347			\$376		\$196	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$9				\$9	6.7		\$1	\$6			\$7		\$2	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
<b>Total</b>		\$69,588	\$0		\$0	\$69,588			\$2,826	\$48,204	\$0		\$51,030		\$18,558	

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

Total Plant in Service	\$69,588
Total CIAC	\$475
Total Reserves	\$51,030
	\$18,083
Amortized CIAC	\$375
Net Rate Base	\$18,458

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	\$475		\$475	\$19	\$356	\$375	\$100

Additions to CIAC recored 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	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$3,824				\$3,824			\$0	\$3,836			\$3,836		-\$11	301
Franchises & Consents	302	\$444				\$444			\$0	\$444			\$444		\$0	302
Miscellaneous Intangible Plant	303	\$1,205				\$1,205			\$0	\$1,205			\$1,205		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314	\$1,402	\$174 a		\$21	\$1,555	2.0		\$30	\$1,190			\$1,199		\$356	314
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$4,747	\$187 a		\$32	\$4,902	2.5		\$121	\$1,178			\$1,266		\$3,636	321
Electric Pumping Equipment	325 (311)	\$13,020				\$13,020	5.0		\$651	\$12,184			\$12,835		\$186	325 (311)
Other Pumping Equipment	328	\$2,467				\$2,467	4.0		\$99	\$3,071			\$3,170		-\$703	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$208				\$208	2.9		\$6	\$161			\$167		\$41	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$3,523				\$3,523	2.5		\$88	\$2,372			\$2,460		\$1,063	342 (330)
Transmission & Distribution Mains	343	\$18,055	\$766 a		\$68	\$18,753	2.0		\$368	\$8,782			\$9,082		\$9,671	343
Services	345 (333)	\$1,083				\$1,083	2.5		\$27	\$75			\$102		\$981	345 (333)
Meters	346	\$12,249	\$831 a		\$452	\$12,628	10.0		\$1,244	\$12,436			\$13,227		-\$599	346
Meter Installations	347 (334)	\$3,421				\$3,421	2.5		\$86	\$1,926			\$2,012		\$1,409	347 (334)
Hydrants	348 (335)	\$1,825				\$1,825	2.0		\$37	\$311			\$348		\$1,477	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$219				\$219			\$0	\$0			\$0		\$219	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$0	\$512 a		\$0	\$512		5.00	\$13	\$0			\$13		\$499	391
Office Computer Equipment	391.1	\$390				\$390	1.0		\$4	\$475			\$479		-\$90	391.1
Transportation Equipment	392	\$925				\$925	7.0		\$65	\$1,003			\$1,068		-\$143	392
Tools, Shop & Garage Equipment	394	\$572				\$572	5.0		\$29	\$376			\$405		\$167	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$9				\$9	6.7		\$1	\$7			\$8		\$1	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
<b>Total</b>		<b>\$69,588</b>	<b>\$2,471</b>		<b>\$573</b>	<b>\$71,486</b>			<b>\$2,869</b>	<b>\$51,030</b>	<b>\$0</b>		<b>\$53,326</b>		<b>\$18,160</b>	

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

Total Plant in Service	\$71,486
Total CIAC	\$474
Total Reserves	\$53,326
	\$17,686
Amortized CIAC	\$393
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
2013	2013		2013	2013	2013		
-\$1	\$475		\$474	\$19	\$375	\$393	\$81
-1761.91	475		-1286.91	-67	371	-1457.91	\$171

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 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	Note	Net Plant End Jun-Dec 2010	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	301	\$1,600		a		\$1,600			\$0	\$1,614		a	\$1,614		-\$14	301
Franchises & Consents	302					\$0			\$0				\$0			302
Miscellaneous Intangible Plant	303	\$11,160		a		\$11,160			\$0	\$11,160		a	\$11,160			303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310					\$0			\$0				\$0			310
Structures & Improvements	311 (304)					\$0			\$0				\$0			311 (304)
Wells and Springs	314 (307)					\$0	2.0		\$0				\$0			314 (307)
Supply Mains	316 (309)					\$0			\$0				\$0			316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$4,187		a		\$4,187	2.5		\$61	\$242		a	\$303		\$3,884	321
Electric Pumping Equipment	325 (311)	\$25,789		a		\$25,789	5.0		\$752	\$30,581		a	\$31,333		-\$5,544	325 (311)
Other Pumping Equipment	328					\$0	4.0		\$0				\$0			328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)					\$0	2.9		\$0				\$0			332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$322		a		\$322	2.5		\$5	\$64		a	\$69		\$253	342 (330)
Transmission & Distribution Mains	343 (331)	\$22,531		a		\$22,531	2.0		\$263	\$24,930		a	\$25,193		-\$2,662	343 (331)
Services	345 (333)	\$391		a		\$391	2.5		\$6	\$0		a	\$6		\$385	345 (333)
Meters	346 (334)	\$15,262		a		\$15,262	10.0		\$890	\$9,302		a	\$10,192		\$5,070	346 (334)
Meter Installations	347 (334)	\$4,932		a		\$4,932	2.5		\$72	\$2,939		a	\$3,011		\$1,921	347 (334)
Hydrants	348 (335)					\$0	2.0		\$0				\$0			348 (335)
Other Transmission & Distribution Plant	349 (339)					\$0			\$0				\$0			349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)					\$0			\$0				\$0			389 (374)
Structures & Improvements	390					\$0			\$0				\$0			390
Office Furniture & Equipment	391					\$0			\$0				\$0			391
Office Computer Equipment	391.1	\$508		a		\$508	1.0		\$5	\$574		a	\$579		-\$71	391.1
Transportation Equipment	392	\$1,335		a		\$1,335	7.0		\$93	\$1,243		a	\$1,336		-\$1	392
Tools, Shop & Garage Equipment	394	\$802		a		\$802	5.0		\$40	\$454		a	\$494		\$308	394
Power Operated Equipment	396					\$0			\$0				\$0			396
Communication Equipment	397	\$15		a		\$15	6.7		\$1	\$9		a	\$10		\$5	397
Miscellaneous Equipment	398					\$0			\$0				\$0			398
Other Tangible Plant	399					\$0			\$0				\$0			399
<b>Total</b>		<b>\$88,834</b>	<b>\$0</b>		<b>\$0</b>	<b>\$88,834</b>			<b>\$2,188</b>	<b>\$83,112</b>	<b>\$0</b>		<b>\$85,300</b>		<b>\$3,534</b>	

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

Total Plant in Service	\$88,834
Total CIAC	\$12,083
Total Reserves	\$85,300
	-\$8,549
Amortized CIAC	\$5,965
Net Rate Base	-\$2,584

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
Jun-Dec 2010	Jun-Dec 2010		Jun-Dec 2010	Jun-Dec 2010	Jun-Dec 2010		
\$0	\$12,083 a		\$12,083	\$149	\$5,816	\$5,965	\$6,118

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

Reserve Percent Accruals

Account No.	Net Salvage Rate (percent)	Account Percent Accrued End Jun-Dec 2010	Total of Life Accrued Net Salvage
301		100.88%	100.88%
302		#DIV/0!	#DIV/0!
303		100.00%	100.00%
310		#DIV/0!	#DIV/0!
311 (304)		#DIV/0!	#DIV/0!
314 (307)	0.00%	#DIV/0!	#DIV/0!
316 (309)		#DIV/0!	#DIV/0!
321	0.00%	7.24%	7.24%
325 (311)	0.00%	121.50%	121.50%
328	0.00%	#DIV/0!	#DIV/0!
332 (320)	0.00%	#DIV/0!	#DIV/0!
342 (330)	0.00%	21.43%	21.43%
343 (331)	0.00%	111.81%	111.81%
345 (333)	0.00%	1.53%	1.53%
346 (334)	0.00%	66.78%	66.78%
347 (334)	0.00%	61.05%	61.05%
348 (335)	0.00%	#DIV/0!	#DIV/0!
349 (339)		#DIV/0!	#DIV/0!
389 (374)		#DIV/0!	#DIV/0!
390		#DIV/0!	#DIV/0!
391		#DIV/0!	#DIV/0!
391.1	0.00%	113.98%	113.98%
392	9.00%	100.07%	109.97%
394	0.00%	61.60%	61.60%
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.
		Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	(percent)	(percent)	7 months	Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011		Jun-Dec 2011	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$3,162				\$3,162			\$0	\$3,171			\$3,171		-\$9	301
Franchises & Consents	302	\$367				\$367			\$0	\$367			\$367		\$0	302
Miscellaneous Intangible Plant	303	\$997				\$997			\$0	\$997			\$997		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$1,159				\$1,159	2.0		\$14	\$947			\$961		\$198	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$3,925				\$3,925	2.5		\$57	\$818			\$875		\$3,050	321
Electric Pumping Equipment	325 (311)	\$10,766				\$10,766	5.0		\$314	\$9,222			\$9,536		\$1,230	325 (311)
Other Pumping Equipment	328	\$2,040				\$2,040	4.0		\$48	\$2,409			\$2,457		-\$417	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$172				\$172	2.9		\$3	\$125			\$128		\$44	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$2,913				\$2,913	2.5		\$42	\$1,846			\$1,888		\$1,025	342 (330)
Transmission & Distribution Mains	343 (331)	\$14,929				\$14,929	2.0		\$174	\$6,788			\$6,962		\$7,966	343 (331)
Services	345 (333)	\$895				\$895	2.5		\$13	\$27			\$40		\$856	345 (333)
Meters	346 (334)	\$10,128				\$10,128	10.0		\$591	\$8,678			\$9,269		\$859	346 (334)
Meter Installations	347 (334)	\$2,828				\$2,828	2.5		\$41	\$1,480			\$1,521		\$1,308	347 (334)
Hydrants	348 (335)	\$1,509				\$1,509	2.0		\$18	\$210			\$228		\$1,282	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$181				\$181			\$0	\$0			\$0		\$181	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	\$322				\$322	1.0		\$2	\$388			\$390		-\$68	391.1
Transportation Equipment	392	\$765				\$765	7.0		\$31	\$744			\$775		-\$10	392
Tools, Shop & Garage Equipment	394	\$473				\$473	5.0		\$14	\$273			\$287		\$186	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$8				\$8	6.7		\$0	\$5			\$5		\$3	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
<b>Total</b>		<b>\$57,539</b>	<b>\$0</b>		<b>\$0</b>	<b>\$57,539</b>			<b>\$1,362</b>	<b>\$38,495</b>	<b>\$0</b>		<b>\$39,857</b>		<b>\$17,682</b>	

Notes  
 a. CIAC additions are from acquisition case staff workpapers

\$20,161

0.599 ratio of beginning CIAC to beginner plant balance

Total Plant in Service \$57,539  
 Total CIAC \$12,083  
 Total Reserves \$39,857  
 \$5,599

Amortized CIAC \$6,102  
 Net Rate Base \$11,701

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
Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	Jun-Dec 2011		
\$0	\$12,083 <sup>a</sup>		\$12,083	\$286	\$5,816	\$6,102	\$5,981

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

Reserve Percent Accruals

Account No.	Net Salvage Rate	Account Percent Accrued End	Total End of Life Accrued Net Salvage
	(percent)	Jun-Dec 2011	
301		100.30%	100.30%
302		100.00%	100.00%
303		100.00%	100.00%
310		#DIV/0!	#DIV/0!
311 (304)		#DIV/0!	#DIV/0!
314 (307)	0.00%	82.93%	82.93%
316 (309)		#DIV/0!	#DIV/0!
321	0.00%	22.29%	22.29%
325 (311)	0.00%	88.57%	88.57%
328	0.00%	120.45%	120.45%
332 (320)	0.00%	74.43%	74.43%
342 (330)	0.00%	64.82%	64.82%
343 (331)	0.00%	46.64%	46.64%
345 (333)	0.00%	4.41%	4.41%
346 (334)	0.00%	91.52%	91.52%
347 (334)	0.00%	53.77%	53.77%
348 (335)	0.00%	15.08%	15.08%
349 (339)		#DIV/0!	#DIV/0!
389 (374)		0.00%	0.00%
390		#DIV/0!	#DIV/0!
391		#DIV/0!	#DIV/0!
391.1	0.00%	121.14%	121.14%
392	9.00%	101.30%	111.32%
394	0.00%	60.59%	60.59%
396		#DIV/0!	#DIV/0!
397	0.00%	65.88%	65.88%
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.
		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012		2012	
INTANGIBLE PLANT																
Organization	301	\$3,162				\$3,162			\$0	\$3,171			\$3,171		-\$9	301
Franchises & Consents	302	\$367				\$367			\$0	\$367			\$367		\$0	302
Miscellaneous Intangible Plant	303	\$997				\$997			\$0	\$997			\$997		\$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)	\$1,159				\$1,159	2.0		\$23	\$961			\$984		\$175	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$3,925				\$3,925	2.5		\$98	\$875			\$973		\$2,952	321
Electric Pumping Equipment	325 (311)	\$10,766				\$10,766	5.0		\$538	\$9,536			\$10,074		\$692	325 (311)
Other Pumping Equipment	328	\$2,040				\$2,040	4.0		\$82	\$2,457			\$2,539		-\$499	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$172				\$172	2.9		\$5	\$128			\$133		\$39	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,913				\$2,913	2.5		\$73	\$1,888			\$1,961		\$952	342 (330)
Transmission & Distribution Mains	343 (331)	\$14,929				\$14,929	2.0		\$299	\$6,962			\$7,261		\$7,667	343 (331)
Services	345 (333)	\$895				\$895	2.5		\$22	\$40			\$62		\$834	345 (333)
Meters	346 (334)	\$10,128				\$10,128	10.0		\$1,013	\$9,269			\$10,282		-\$154	346 (334)
Meter Installations	347 (334)	\$2,828				\$2,828	2.5		\$71	\$1,521			\$1,592		\$1,237	347 (334)
Hydrants	348 (335)	\$1,509				\$1,509	2.0		\$30	\$228			\$258		\$1,252	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$181				\$181			\$0	\$0			\$0		\$181	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	\$322				\$322	1.0		\$3	\$390			\$393		-\$71	391.1
Transportation Equipment	392	\$765				\$765	7.0		\$54	\$775			\$829		-\$64	392
Tools, Shop & Garage Equipment	394	\$473				\$473	5.0		\$24	\$287			\$311		\$162	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
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
<b>Total</b>		<b>\$57,539</b>	<b>\$0</b>		<b>\$0</b>	<b>\$57,539</b>			<b>\$2,336</b>	<b>\$39,857</b>	<b>\$0</b>		<b>\$42,193</b>		<b>\$15,346</b>	

Notes

Total Plant in Service \$57,539  
 Total CIAC \$12,083  
 Total Reserves \$42,193  
 \$3,263  
  
 Amortized CIAC \$6,593  
 Net Rate Base \$9,856

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
2012	2012		2012	2012	2012		
	\$0		\$12,083	\$491	\$6,102	\$6,593	\$5,490

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

Reserve Percent Accruals

Account No.	Net Salvage Rate	Account Percent Accrued End	Total End of Life Accrued Net Salvage
	(percent)	2012	
301		100.30%	100.30%
302		100.00%	100.00%
303		100.00%	100.00%
310		#DIV/0!	#DIV/0!
311 (304)		#DIV/0!	#DIV/0!
314 (307)	0.00%	84.92%	84.92%
316 (309)		#DIV/0!	#DIV/0!
321	0.00%	24.79%	24.79%
325 (311)	0.00%	93.57%	93.57%
328	0.00%	124.47%	124.47%
332 (320)	0.00%	77.34%	77.34%
342 (330)	0.00%	67.33%	67.33%
343 (331)	0.00%	48.64%	48.64%
345 (333)	0.00%	6.87%	6.87%
346 (334)	0.00%	101.52%	101.52%
347 (334)	0.00%	56.28%	56.28%
348 (335)	0.00%	17.07%	17.07%
349 (339)		#DIV/0!	#DIV/0!
389 (374)		0.00%	0.00%
390		#DIV/0!	#DIV/0!
391		#DIV/0!	#DIV/0!
391.1	0.00%	122.07%	122.07%
392	9.00%	108.36%	119.07%
394	0.00%	65.66%	65.66%
396		#DIV/0!	#DIV/0!
397	0.00%	79.05%	79.05%
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.
		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012		2012	
INTANGIBLE PLANT																
Organization	301	\$2,496				\$2,496			\$0	\$2,504			\$2,504		-\$7	301
Franchises & Consents	302	\$290				\$290			\$0	\$290			\$290		\$0	302
Miscellaneous Intangible Plant	303	\$787				\$787			\$0	\$787			\$787		\$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)	\$915				\$915	2.0		\$18	\$759			\$777		\$138	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$3,099				\$3,099	2.5		\$77	\$691			\$768		\$2,331	321
Electric Pumping Equipment	325 (311)	\$8,499				\$8,499	5.0		\$425	\$7,528			\$7,953		\$546	325 (311)
Other Pumping Equipment	328	\$1,611				\$1,611	4.0		\$64	\$1,940			\$2,004		-\$394	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$136				\$136	2.9		\$4	\$101			\$105		\$31	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,300				\$2,300	2.5		\$57	\$1,492			\$1,549		\$751	342 (330)
Transmission & Distribution Mains	343 (331)	\$11,786				\$11,786	2.0		\$236	\$5,496			\$5,732		\$6,054	343 (331)
Services	345 (333)	\$707				\$707	2.5		\$18	\$31			\$49		\$658	345 (333)
Meters	346 (334)	\$7,996				\$7,996	10.0		\$800	\$7,317			\$8,117		-\$121	346 (334)
Meter Installations	347 (334)	\$2,233				\$2,233	2.5		\$56	\$1,201			\$1,257		\$976	347 (334)
Hydrants	348 (335)	\$1,191				\$1,191	2.0		\$24	\$179			\$203		\$988	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$143				\$143			\$0	\$0			\$0		\$143	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	\$254				\$254	1.0		\$3	\$307			\$310		-\$56	391.1
Transportation Equipment	392	\$604				\$604	7.0		\$42	\$612			\$654		-\$50	392
Tools, Shop & Garage Equipment	394	\$373				\$373	5.0		\$19	\$226			\$245		\$128	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$6				\$6	6.7		\$0	\$4			\$4		\$2	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
<b>Total</b>		\$45,426	\$0		\$0	\$45,426			\$1,843	\$31,466	\$0		\$33,309		\$12,117	

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
2012	2012		2012	2012	2012		
\$0	\$2,750		\$2,750	\$112	\$1,682	\$1,794	\$956

Notes

Total Plant in Service	\$45,426
Total CIAC	\$2,750
Total Reserves	\$33,309
	\$9,367
Amortized CIAC	\$1,794
Net Rate Base	\$11,161

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.
INTANGIBLE PLANT																
Organization	301	\$2,496				\$2,496			\$0	\$2,504			\$2,504		-\$7	301
Franchises & Consents	302	\$290				\$290			\$0	\$290			\$290		\$0	302
Miscellaneous Intangible Plant	303	\$787	\$279 <sup>a</sup>		\$222	\$843			\$0	\$787			\$564		\$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	314	\$1,015	\$7,134 <sup>a</sup>		\$853	\$7,295	2.0		\$83	\$802			\$32		\$7,263	314
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$3,265	\$12,226 <sup>a</sup>		\$2,560	\$12,931	2.5		\$202	\$891			-\$1,467		\$14,398	321
Electric Pumping Equipment	325	\$8,499	\$79 <sup>a</sup>		\$38	\$8,541	5.0		\$426	\$8,803			\$9,192		-\$650	325
Other Pumping Equipment	328	\$1,611				\$1,611	4.0		\$64	\$2,132			\$2,196		-\$586	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$136				\$136	2.9		\$4	\$113			\$117		\$19	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,300				\$2,300	2.5		\$57	\$1,663			\$1,720		\$580	342 (330)
Transmission & Distribution Mains	343 (331)	\$14,842	\$5,231 <sup>a</sup>		\$472	\$19,601	2.0		\$344	\$6,169			\$6,041		\$13,559	343 (331)
Services	345 (333)	\$707	\$235 <sup>a</sup>		\$50	\$891	2.5		\$20	\$85			\$55		\$836	345 (333)
Meters	346 (334)	\$8,999	\$1 <sup>a</sup>		\$0	\$9,000	10.0		\$900	\$9,215			\$10,115		-\$1,115	346 (334)
Meter Installations	347 (334)	\$2,233				\$2,233	2.5		\$56	\$1,369			\$1,425		\$808	347 (334)
Hydrants	348 (335)	\$1,191				\$1,191	2.0		\$24	\$251			\$275		\$916	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$143				\$143			\$0	\$0			\$0		\$143	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$335				\$335		5.00	\$17	\$25			\$42		\$293	391
Office Computer Equipment	391.1	\$254				\$254	1.0		\$3	\$316			\$319		-\$65	391.1
Transportation Equipment	392	\$0				\$0	7.0		\$0	\$168			\$168		-\$168	392
Tools, Shop & Garage Equipment	394	\$392	\$84 <sup>a</sup>		\$52	\$424	5.0		\$20	\$283			\$251		\$173	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$6	\$206 <sup>a</sup>		\$6	\$206	6.7		\$7	\$4			\$5		\$201	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0	\$0		\$0	\$0		5.00	\$0	\$0		b	\$0		\$0	399
<b>Total</b>		<b>\$49,500</b>	<b>\$25,474</b>		<b>\$4,254</b>	<b>\$70,719</b>			<b>\$2,227</b>	<b>\$35,871</b>	<b>\$0</b>		<b>\$33,844</b>		<b>\$36,876</b>	

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	\$70,719
Total CIAC	\$2,647
Total Reserves	\$33,844
	\$34,229
Amortized CIAC	\$2,014
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 Remainin & Amortization
-\$90	\$2,737		-\$2,647	\$100	-\$2,004	\$2,014	\$633
-4779.84	717.58		-4062.26	-180	-236.42	-5158.61	\$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  
MACW assigned 20-year service life, for this account in WR-2016-0301  
c. Based on Liberty WP 7-2.  
d. Based on Liberty WP 7-3.

	\$52,079
Amortized CIAC	<u>\$2,159</u>
Net Rate Base	\$54,238

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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 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	Note	Net Plant End Jun-Dec 2010	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	301	\$2,400		a		\$2,400			\$0	\$2,420		a	\$2,420		-\$20	301
Franchises & Consents	302					\$0			\$0				\$0		\$0	302
Miscellaneous Intangible Plant	303					\$0			\$0				\$0		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$2,025		a		\$2,025			\$0	\$0		a	\$0		\$2,025	310
Structures & Improvements	311 (304)					\$0			\$0				\$0		\$0	311 (304)
Wells and Springs	314 (307)					\$0	2.0		\$0				\$0		\$0	314 (307)
Supply Mains	316 (309)					\$0			\$0				\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$5,665		a		\$5,665	2.5		\$83	\$767		a	\$850		\$4,815	321
Electric Pumping Equipment	325 (311)	\$36,701		a		\$36,701	5.0		\$1,070	\$33,272		a	\$34,342		\$2,359	325 (311)
Other Pumping Equipment	328					\$0	4.0		\$0			a	\$0		\$0	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)					\$0	2.9		\$0				\$0		\$0	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)					\$0	2.5		\$0				\$0		\$0	342 (330)
Transmission & Distribution Mains	343 (331)	\$64,442		a		\$64,442	2.0		\$752	\$7,321		a	\$8,073		\$56,369	343 (331)
Services	345 (333)	\$3,022		a		\$3,022	2.5		\$44	\$71		a	\$115		\$2,907	345 (333)
Meters	346 (334)	\$18,613		a		\$18,613	10.0		\$1,086	\$22,093		a	\$23,179		-\$4,566	346 (334)
Meter Installations	347 (334)	\$5,126		a		\$5,126	2.5		\$75	\$3,372		a	\$3,447		\$1,679	347 (334)
Hydrants	348 (335)	\$10,830		a		\$10,830	2.0		\$126	\$1,893		a	\$2,019		\$8,811	348 (335)
Other Transmission & Distribution Plant	349 (339)					\$0			\$0				\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)					\$0			\$0				\$0		\$0	389 (374)
Structures & Improvements	390					\$0			\$0				\$0		\$0	390
Office Furniture & Equipment	391					\$0			\$0				\$0		\$0	391
Office Computer Equipment	391.1	\$811		a		\$811	1.0		\$8	\$953		a	\$961		-\$150	391.1
Transportation Equipment	392	\$1,844		a		\$1,844	7.0		\$129	\$1,716		a	\$1,845		-\$1	392
Tools, Shop & Garage Equipment	394	\$1,585		a		\$1,585	5.0		\$79	\$929		a	\$1,008		\$577	394
Power Operated Equipment	396					\$0			\$0				\$0		\$0	396
Communication Equipment	397	\$31		a		\$31	6.7		\$2	\$18		a	\$20		\$11	397
Miscellaneous Equipment	398					\$0			\$0				\$0		\$0	398
Other Tangible Plant	399					\$0			\$0				\$0		\$0	399
<b>Total</b>		\$153,095	\$0		\$0	\$153,095			\$3,454	\$74,825	\$0		\$78,279		\$74,816	

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	\$900	a	\$900	\$10	\$157	\$167	\$733

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
	\$73,916
Amortized CIAC	\$167
Net Rate Base	\$74,083

Additions to CIAC recored 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.
		Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	(percent)	(percent)	7 months	Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011		Jun-Dec 2011	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$9,955				\$9,955			\$0	\$9,985			\$9,985		-\$30	301
Franchises & Consents	302	\$1,155				\$1,155			\$0	\$1,155			\$1,155		\$0	302
Miscellaneous Intangible Plant	303	\$3,138				\$3,138			\$0	\$3,138			\$3,138		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$3,649				\$3,649	2.0		\$43	\$2,982			\$3,025		\$624	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$12,359				\$12,359	2.5		\$180	\$2,576			\$2,756		\$9,603	321
Electric Pumping Equipment	325 (311)	\$33,895				\$33,895	5.0		\$989	\$29,033			\$30,022		\$3,873	325 (311)
Other Pumping Equipment	328	\$6,423				\$6,423	4.0		\$150	\$7,586			\$7,736		-\$1,313	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$541				\$541	2.9		\$9	\$394			\$403		\$139	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$9,171				\$9,171	2.5		\$134	\$5,813			\$5,947		\$3,224	342 (330)
Transmission & Distribution Mains	343 (331)	\$47,001				\$47,001	2.0		\$548	\$21,372			\$21,920		\$25,081	343 (331)
Services	345 (333)	\$2,818				\$2,818	2.5		\$41	\$84			\$125		\$2,694	345 (333)
Meters	346 (334)	\$31,888				\$31,888	10.0		\$1,860	\$27,323			\$29,183		\$2,705	346 (334)
Meter Installations	347 (334)	\$8,905				\$8,905	2.5		\$130	\$4,659			\$4,789		\$4,116	347 (334)
Hydrants	348 (335)	\$4,751				\$4,751	2.0		\$55	\$660			\$715		\$4,037	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$569				\$569			\$0	\$0			\$0		\$569	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	\$1,014				\$1,014	1.0		\$6	\$1,222			\$1,228		-\$214	391.1
Transportation Equipment	392	\$2,409				\$2,409	7.0		\$98	\$2,343			\$2,441		-\$32	392
Tools, Shop & Garage Equipment	394	\$1,489				\$1,489	5.0		\$43	\$858			\$901		\$588	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$24				\$24	6.7		\$1	\$16			\$17		\$7	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
<b>Total</b>		<b>\$181,155</b>	<b>\$0</b>		<b>\$0</b>	<b>\$181,155</b>			<b>\$4,287</b>	<b>\$121,197</b>	<b>\$0</b>		<b>\$125,484</b>		<b>\$55,671</b>	

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	\$900 <sup>a</sup>		\$900	\$21	\$357	\$378	\$522

Notes  
 a. CIAC additions are from staff workpapers from KMB Acquisition case

0.014 ratio of beginning CIAC to beginner plant balance

Total Plant in Service	\$181,155
Total CIAC	\$900
Total Reserves	\$125,484
	\$54,771
Amortized CIAC	\$378
Net Rate Base	\$55,149

Additions to CIAC recored 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           \$538  
 Net Rate Base           \$218,029

**Depreciation Reserve Adjustments**

Account Description	Account N	Adjustment	Purpose
Transportation Equipment	392	(\$399.00)	Eliminate reserve balance for account with no plant in service.
Office Furniture & Equipment	391	\$0.00	Reduce negative reserve balance.
Communication Equipment	397	\$0.00	Reduce negative reserve balance.
Structures and Improvements	321	\$399.00	Reduce negative reserve balance.

ENGINEERING YEARLY BALANCE CHECKS 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.
<b>INTANGIBLE PLANT</b>															
Organization	301	\$1,954		a		\$1,954			\$0	\$1,970			\$1,970	-\$16	301
Franchises & Consents	302	\$4,109		a		\$4,109			\$0	\$4,109			\$4,109	\$0	302
Miscellaneous Intangible Plant	303					\$0			\$0				\$0	\$0	303
<b>SOURCE OF SUPPLY PLANT</b>															
Land & Land Rights	310					\$0			\$0				\$0	\$0	310
Structures & Improvements	311 (304)					\$0			\$0				\$0	\$0	311 (304)
Wells and Springs	314 (307)					\$0	2.0		\$0				\$0	\$0	314 (307)
Supply Mains	316 (309)					\$0			\$0				\$0	\$0	316 (309)
<b>PUMPING PLANT</b>															
Structures & Improvements	321	\$6,439		a		\$6,439	2.5		\$94	\$322			\$416	\$6,023	321
Electric Pumping Equipment	325 (311)	\$18,429		a		\$18,429	5.0		\$538	\$19,424			\$19,962	-\$1,533	325 (311)
Other Pumping Equipment	328					\$0	4.0		\$0				\$0	\$0	328
<b>WATER TREATMENT PLANT</b>															
Water Treatment Equipment	332 (320)	\$1,389		a		\$1,389	2.9		\$23	\$1,080			\$1,103	\$286	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>															
Distribution Reservoirs & Standpipes	342 (330)	\$17,412		a		\$17,412	2.5		\$254	\$3,815			\$4,069	\$13,343	342 (330)
Transmission & Distribution Mains	343 (331)	\$35,233		a		\$35,233	2.0		\$411	\$5,705			\$6,116	\$29,117	343 (331)
Services	345 (333)	\$32		a		\$32	2.5		\$0	\$0			\$0	\$32	345 (333)
Meters	346 (334)	\$1,826		a		\$1,826	10.0		\$107	\$2,130			\$2,237	-\$411	346 (334)
Meter Installations	347 (334)					\$0	2.5		\$0				\$0	\$0	347 (334)
Hydrants	348 (335)					\$0	2.0		\$0				\$0	\$0	348 (335)
Other Tramsmission & Distribution Plant	349 (339)					\$0			\$0				\$0	\$0	349 (339)
<b>GENERAL PLANT</b>															
Land & Land Rights	389 (374)					\$0			\$0				\$0	\$0	389 (374)
Structures & Improvements	390					\$0			\$0				\$0	\$0	390
Office Furniture & Equipment	391					\$0			\$0				\$0	\$0	391
Office Computer Equipment	391.1	\$262		a		\$262	1.0		\$3	\$309			\$312	-\$50	391.1
Transportation Equipment	392	\$588		a		\$588	7.0		\$41	\$547			\$588	\$0	392
Tools, Shop & Garage Equipment	394	\$542		a		\$542	5.0		\$27	\$312			\$339	\$203	394
Power Operated Equipment	396					\$0			\$0				\$0	\$0	396
Communication Equipment	397	\$11		a		\$11	6.7		\$1	\$7			\$8	\$3	397
Miscellaneous Equipment	398					\$0			\$0				\$0	\$0	398
Other Tangible Plant	399					\$0			\$0				\$0	\$0	399
<b>Total</b>		<b>\$88,226</b>	<b>\$0</b>		<b>\$0</b>	<b>\$88,226</b>			<b>\$1,499</b>	<b>\$39,730</b>	<b>\$0</b>		<b>\$41,229</b>	<b>\$46,997</b>	

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	\$41,229
	\$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 Remaining Amortization
\$0	a		\$0	\$0		\$0	\$0

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



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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 2012	Additions 2012	Note	Retirements 2012	In Service Balance End 2012	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2012	Salvage Corrections 2012	Note	End Reserve Balance 2012	Note	Net Plant End 2012	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	301	\$4,883				\$4,883			\$0	\$4,898			\$4,898		-\$15	301
Franchises & Consents	302	\$567				\$567			\$0	\$567			\$567		\$0	302
Miscellaneous Intangible Plant	303	\$1,539				\$1,539			\$0	\$1,539			\$1,539		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$1,790				\$1,790	2.0		\$36	\$1,484			\$1,520		\$270	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$6,062				\$6,062	2.5		\$152	\$1,351			\$1,503		\$4,558	321
Electric Pumping Equipment	325 (311)	\$16,625				\$16,625	5.0		\$831	\$14,725			\$15,556		\$1,069	325 (311)
Other Pumping Equipment	328	\$3,151				\$3,151	4.0		\$126	\$3,795			\$3,921		-\$770	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$266				\$266	2.9		\$8	\$197			\$205		\$61	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$112	\$2,917			\$3,029		\$1,469	342 (330)
Transmission & Distribution Mains	343 (331)	\$23,053				\$23,053	2.0		\$461	\$10,752			\$11,213		\$11,840	343 (331)
Services	345 (333)	\$1,382				\$1,382	2.5		\$35	\$61			\$96		\$1,286	345 (333)
Meters	346 (334)	\$15,641				\$15,641	10.0		\$1,564	\$14,314			\$15,878		-\$237	346 (334)
Meter Installations	347 (334)	\$4,368				\$4,368	2.5		\$109	\$2,349			\$2,458		\$1,910	347 (334)
Hydrants	348 (335)	\$2,331				\$2,331	2.0		\$47	\$351			\$398		\$1,933	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$279				\$279			\$0	\$0			\$0		\$279	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	\$497				\$497	1.0		\$5	\$602			\$607		-\$110	391.1
Transportation Equipment	392	\$1,182				\$1,182	7.0		\$83	\$1,197			\$1,280		-\$98	392
Tools, Shop & Garage Equipment	394	\$730				\$730	5.0		\$37	\$442			\$479		\$251	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$12				\$12	6.7		\$1	\$8			\$9		\$3	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
<b>Total</b>		<b>\$88,854</b>	<b>\$0</b>		<b>\$0</b>	<b>\$88,854</b>			<b>\$3,607</b>	<b>\$61,548</b>	<b>\$0</b>		<b>\$65,155</b>		<b>\$23,699</b>	

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	\$0		\$0	\$0	\$0	\$0	\$0

Notes	Total Plant in Service	\$88,854
	Total CIAC	\$0
	Total Reserves	\$65,155
		\$23,699
	Amortized CIAC	\$0
	Net Rate Base	\$23,699

Additions to CIAC recored 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	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$4,883				\$4,883			\$0	\$4,898			\$4,898		-\$15	301
Franchises & Consents	302	\$567				\$567			\$0	\$567			\$567		\$0	302
Miscellaneous Intangible Plant	303	\$1,539				\$1,539			\$0	\$1,539			\$1,539		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$1,790	\$222	a	\$26	\$1,986	2.0		\$38	\$1,520			\$1,531		\$454	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$6,062	\$239	a	\$41	\$6,260	2.5		\$154	\$1,503			\$1,616		\$4,643	321
Electric Pumping Equipment	325 (311)	\$16,625				\$16,625	5.0		\$831	\$15,556			\$16,387		\$238	325 (311)
Other Pumping Equipment	328	\$3,151				\$3,151	4.0		\$126	\$3,921			\$4,047		-\$896	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$266				\$266	2.9		\$8	\$205			\$213		\$53	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$112	\$3,029			\$3,141		\$1,357	342 (330)
Transmission & Distribution Mains	343 (331)	\$23,053	\$978	a	\$86	\$23,945	2.0		\$470	\$11,213			\$11,596		\$12,349	343 (331)
Services	345 (333)	\$1,382				\$1,382	2.5		\$35	\$96			\$131		\$1,251	345 (333)
Meters	346 (334)	\$15,641	\$1,062	a	\$578	\$16,125	10.0		\$1,588	\$15,878			\$16,888		-\$763	346 (334)
Meter Installations	347 (334)	\$4,368				\$4,368	2.5		\$109	\$2,458			\$2,567		\$1,801	347 (334)
Hydrants	348 (335)	\$2,331				\$2,331	2.0		\$47	\$398			\$445		\$1,886	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$279				\$279			\$0	\$0			\$0		\$279	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$0	\$654	a	\$0	\$654		5.00	\$16	\$0			\$0		\$638	391
Office Computer Equipment	391.1	\$497				\$497	1.0		\$5	\$607			\$612		-\$115	391.1
Transportation Equipment	392	\$1,182				\$1,182	7.0		\$83	\$1,280			\$1,363		-\$181	392
Tools, Shop & Garage Equipment	394	\$730				\$730	5.0		\$37	\$479			\$516		\$214	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$12				\$12	6.7		\$1	\$9			\$10		\$2	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
<b>Total</b>		<b>\$88,854</b>	<b>\$3,155</b>		<b>\$732</b>	<b>\$91,278</b>			<b>\$3,660</b>	<b>\$65,155</b>	<b>\$0</b>		<b>\$68,083</b>		<b>\$23,195</b>	

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

Total Plant in Service	\$91,278
Total CIAC	\$0
Total Reserves	\$68,083
	\$23,195
Amortized CIAC	\$0
Net Rate Base	\$23,195

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	\$0	\$0	\$0

Additions to CIAC recored 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		
<b>INTANGIBLE PLANT</b>																
Organization	301	\$4,883				\$4,883			\$0	\$4,898			\$4,898		-\$15	301
Franchises & Consents	302	\$567				\$567			\$0	\$567			\$567		\$0	302
Miscellaneous Intangible Plant	303	\$1,539				\$1,539			\$0	\$1,539			\$1,539		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$1,986				\$1,986	2.0		\$40	\$1,531			\$1,571		\$414	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$6,260	\$157 a		\$30	\$6,386	2.5		\$158	\$1,616			\$1,744		\$4,642	321
Electric Pumping Equipment	325 (311)	\$16,625				\$16,625	5.0		\$831	\$16,387			\$17,218		-\$593	325 (311)
Other Pumping Equipment	328	\$3,151				\$3,151	4.0		\$126	\$4,047			\$4,173		-\$1,022	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$266				\$266	2.9		\$8	\$213			\$221		\$45	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$112	\$3,141			\$3,253		\$1,245	342 (330)
Transmission & Distribution Mains	343 (331)	\$23,945	\$5,144 a		\$58	\$29,030	2.0		\$530	\$11,596			\$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		\$1,686	\$16,888			\$18,024		-\$421	346 (334)
Meter Installations	347 (334)	\$4,368				\$4,368	2.5		\$109	\$2,567			\$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)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$279				\$279			\$0	\$0			\$0		\$279	389 (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	\$612			\$617		-\$120	391.1
Transportation Equipment	392	\$1,182		a	\$1,182	\$0	7.0		\$41	\$1,363			\$222		-\$222	392
Tools, Shop & Garage Equipment	394	\$730	\$37 a		\$0	\$767	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
<b>Total</b>		<b>\$91,278</b>	<b>\$7,366</b>		<b>\$1,820</b>	<b>\$96,824</b>			<b>\$3,799</b>	<b>\$68,083</b>	<b>\$0</b>		<b>\$70,062</b>		<b>\$26,762</b>	

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	<u>\$70,062</u>
	\$26,762
Amortized CIAC	<u>\$0</u>
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 Remaining Amortization
2014	2014		2014	2014	2014		
\$0	\$0		\$0	\$0	\$0	\$0	\$0

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

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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 2015	Additions 2015	Note	Retirements 2015	In Service Balance End 2015	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2015	Salvage Corrections 2015	Note	End Reserve Balance 2015	Note	Net Plant End 2015	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	301	\$4,883				\$4,883			\$0	\$4,898			\$4,898		-\$15	301
Franchises & Consents	302	\$567				\$567			\$0	\$567			\$567		\$0	302
Miscellaneous Intangible Plant	303	\$1,539	\$545	a	\$435	\$1,649			\$0	\$1,539			\$1,104		\$545	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$1,986	\$13,954	a	\$1,669	\$14,270	2.0		\$163	\$1,571			\$65		\$14,205	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$6,386	\$23,915	a	\$5,008	\$25,293	2.5		\$396	\$1,744			-\$2,868		\$28,161	321
Electric Pumping Equipment	325 (311)	\$16,625	\$155	a	\$74	\$16,707	5.0		\$833	\$17,218			\$17,978		-\$1,271	325 (311)
Other Pumping Equipment	328	\$3,151				\$3,151	4.0		\$126	\$4,173			\$4,299		-\$1,148	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$266				\$266	2.9		\$8	\$221			\$229		\$37	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$112	\$3,253			\$3,365		\$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		\$39	\$166			\$107		\$1,636	345 (333)
Meters	346 (334)	\$17,603	\$1	a	\$1	\$17,604	10.0		\$1,760	\$18,024			\$19,784		-\$2,180	346 (334)
Meter Installations	347 (334)	\$4,368				\$4,368	2.5		\$109	\$2,676			\$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 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$279				\$279			\$0	\$0			\$0		\$279	389 (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	\$164	a	\$103	\$829		5.0	\$40	\$553			\$490		\$339	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$12	\$402	a	\$12	\$402		6.7	\$14	\$11			\$13		\$389	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0	\$0		\$0	\$0		5.00	\$0	\$0		b	\$0		\$0	399
<b>Total</b>		<b>\$96,824</b>	<b>\$49,827</b>		<b>\$8,322</b>	<b>\$138,329</b>			<b>\$4,359</b>	<b>\$70,062</b>	<b>\$0</b>		<b>\$66,099</b>		<b>\$72,230</b>	

Start or Add or Remove 2015	Balance CIAC Start 2015	Notes	CIAC End 2015	CIAC Amortization Accrual 2015	CIAC Amortization Reserve Start 2015	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
\$0	\$0		\$0	\$0	\$0	\$0	\$0

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

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

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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 2016	Additions 2016	Note	Retirements 2016	In Service Balance End 2016	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2016	Salvage Corrections 2016	Note	End Reserve Balance 2016	Note	Net Plant End 2016	Account No.
INTANGIBLE PLANT																
Organization	301	\$4,883				\$4,883			\$0	\$4,898			\$4,898		-\$15	301
Franchises & Consents	302	\$567				\$567			\$0	\$567			\$567		\$0	302
Miscellaneous Intangible Plant	303	\$1,649				\$1,649			\$0	\$1,104			\$1,104		\$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)	\$14,270	\$1,244 <sup>a</sup>		\$161	\$15,353	2.0		\$296	\$65			\$200		\$15,153	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$25,293	\$2,046 <sup>a</sup>		\$424	\$26,914	2.5		\$653	-\$2,868			-\$2,640		\$29,553	321
Electric Pumping Equipment	325 (311)	\$16,707	\$1,702 <sup>a</sup>		\$756	\$17,653	5.0		\$859	\$17,978			\$18,080		-\$428	325 (311)
Other Pumping Equipment	328	\$3,151				\$3,151	4.0		\$126	\$4,299			\$4,425		-\$1,274	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$266				\$266	2.9		\$8	\$229			\$237		\$29	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$112	\$3,365			\$3,477		\$1,021	342 (330)
Transmission & Distribution Mains	343 (331)	\$38,339	\$2,202 <sup>a</sup>		\$208	\$40,332	2.0		\$787	\$11,819			\$12,397		\$27,935	343 (331)
Services	345 (333)	\$1,743				\$1,743	2.5		\$44	\$107			\$151		\$1,592	345 (333)
Meters	346 (334)	\$17,604	\$465 <sup>a</sup>		\$286	\$17,782	10.0		\$1,769	\$19,784			\$21,267		-\$3,484	346 (334)
Meter Installations	347 (334)	\$4,368				\$4,368	2.5		\$109	\$2,785			\$2,894		\$1,474	347 (334)
Hydrants	348 (335)	\$2,331				\$2,331	2.0		\$47	\$539			\$586		\$1,745	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$279	\$143 <sup>a</sup>			\$422			\$0	\$0			\$0		\$422	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$654				\$654		5.00	\$33	\$82			\$115		\$539	391
Office Computer Equipment	391.1	\$497				\$497		1.0	\$5	\$622			\$627		-\$130	391.1
Transportation Equipment	392	\$0				\$0		7.0	\$0	\$222			\$222		-\$222	392
Tools, Shop & Garage Equipment	394	\$829				\$829		5.0	\$41	\$490			\$531		\$298	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$402				\$402		6.7	\$27	\$13			\$40		\$362	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		\$138,329	\$7,801		\$1,836	\$144,294			\$4,916	\$66,099	\$0		\$69,179		\$75,115	

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	\$0	\$0	\$0

Notes  
 a. Additions and retirements based on Liberty response to DRs 0044 and 0045, allocated to KMB properties.  
 b. Previous depreciation schedule had no rate for Acct. No. 399.  
 MACW assigned 20-year service life for this account in WR-2016-0301.

Total Plant in Service	\$144,294
Total CIAC	\$0
Total Reserves	\$69,179
	\$75,115
Amortized CIAC	\$0
Net Rate Base	\$75,115

Additions to CIAC recored 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)**  
 Scotsdale  
 Water

e. Based on Liberty WP 7-3.

f. Highlighted cells (green and yellow) are corrections to prior workbook.

Net Rate Base     \$107,066

**Depreciation Reserve Adjustments**

Account Description	Account No.	Adjustment	Purpose
Transportation Equipment	392	(\$222.00)	Eliminate reserve balance for account with no plant in service.
Office Furniture & Equipment	391	\$0.00	Reduce negative reserve balance.
Communication Equipment	397	\$0.00	Reduce negative reserve balance.
Structures and Improvements	321	\$222.00	Reduce negative reserve balance.

ENGINEERING YEARLY BALANCE CHECKS 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	Note	Net Plant End Jun-Dec 2010	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	301	\$3,314		a		\$3,314			\$0	\$3,342		a	\$3,342		-\$28	301
Franchises & Consents	302					\$0			\$0				\$0		\$0	302
Miscellaneous Intangible Plant	303					\$0			\$0				\$0		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310					\$0			\$0				\$0		\$0	310
Structures & Improvements	311 (304)					\$0			\$0				\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$3,275		a		\$3,275	2.0		\$38	\$184		a	\$222		\$3,053	314 (307)
Supply Mains	316 (309)					\$0			\$0				\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$18,388		a		\$18,388	2.5		\$268	\$5,099		a	\$5,367		\$13,021	321
Electric Pumping Equipment	325 (311)	\$19,511		a		\$19,511	5.0		\$569	\$18,079		a	\$18,648		\$863	325 (311)
Other Pumping Equipment	328					\$0	4.0		\$0				\$0		\$0	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$537		a		\$537	2.9		\$9	\$264		a	\$273		\$264	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)					\$0	2.5		\$0				\$0		\$0	342 (330)
Transmission & Distribution Mains	343 (331)	\$15,213		a		\$15,213	2.0		\$177	\$4,403		a	\$4,580		\$10,633	343 (331)
Services	345 (333)	\$558		a		\$558	2.5		\$8	\$0		a	\$8		\$550	345 (333)
Meters	346 (334)	\$6,851		a		\$6,851	10.0		\$400	\$4,748		a	\$5,148		\$1,703	346 (334)
Meter Installations	347 (334)	\$855		a		\$855	2.5		\$12	\$0		a	\$12		\$843	347 (334)
Hydrants	348 (335)					\$0	2.0		\$0				\$0		\$0	348 (335)
Other Transmission & Distribution Plant	349 (339)					\$0			\$0				\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)					\$0			\$0				\$0		\$0	389 (374)
Structures & Improvements	390					\$0			\$0				\$0		\$0	390
Office Furniture & Equipment	391					\$0			\$0				\$0		\$0	391
Office Computer Equipment	391.1	\$154		a		\$154	1.0		\$2	\$182		a	\$184		-\$30	391.1
Transportation Equipment	392	\$334		a		\$334	7.0		\$23	\$311		a	\$334		\$0	392
Tools, Shop & Garage Equipment	394	\$340		a		\$340	5.0		\$17	\$200		a	\$217		\$123	394
Power Operated Equipment	396					\$0			\$0				\$0		\$0	396
Communication Equipment	397	\$6		a		\$6	6.7		\$0	\$3		a	\$3		\$3	397
Miscellaneous Equipment	398					\$0			\$0				\$0		\$0	398
Other Tangible Plant	399					\$0			\$0				\$0		\$0	399
<b>Total</b>		<b>\$69,336</b>	<b>\$0</b>		<b>\$0</b>	<b>\$69,336</b>			<b>\$1,523</b>	<b>\$36,815</b>	<b>\$0</b>		<b>\$38,338</b>		<b>\$30,998</b>	

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

Total Plant in Service \$69,336  
 Total CIAC \$0  
 Total Reserves \$38,338  
 \$30,998  
  
 Amortized CIAC \$0  
 Net Rate Base \$30,998

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	a		\$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

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.
		Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	(percent)	(percent)	7 months	Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011		Jun-Dec 2011	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$3,128				\$3,128			\$0	\$3,138			\$3,138		-\$9	301
Franchises & Consents	302	\$363				\$363			\$0	\$363			\$363		\$0	302
Miscellaneous Intangible Plant	303	\$986				\$986			\$0	\$986			\$986		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$1,147				\$1,147	2.0		\$13	\$937			\$950		\$197	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$3,884				\$3,884	2.5		\$57	\$809			\$866		\$3,017	321
Electric Pumping Equipment	325 (311)	\$10,651				\$10,651	5.0		\$311	\$9,123			\$9,434		\$1,217	325 (311)
Other Pumping Equipment	328	\$2,019				\$2,019	4.0		\$47	\$2,384			\$2,431		-\$412	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$170				\$170	2.9		\$3	\$124			\$127		\$43	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$2,882				\$2,882	2.5		\$42	\$1,827			\$1,869		\$1,013	342 (330)
Transmission & Distribution Mains	343 (331)	\$14,770				\$14,770	2.0		\$172	\$6,716			\$6,888		\$7,882	343 (331)
Services	345 (333)	\$886				\$886	2.5		\$13	\$26			\$39		\$846	345 (333)
Meters	346 (334)	\$10,021				\$10,021	10.0		\$585	\$8,586			\$9,171		\$850	346 (334)
Meter Installations	347 (334)	\$2,798				\$2,798	2.5		\$41	\$1,464			\$1,505		\$1,293	347 (334)
Hydrants	348 (335)	\$1,493				\$1,493	2.0		\$17	\$207			\$224		\$1,269	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$179				\$179			\$0	\$0			\$0		\$179	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		\$2	\$384			\$386		-\$67	391.1
Transportation Equipment	392	\$757				\$757	7.0		\$31	\$736			\$767		-\$10	392
Tools, Shop & Garage Equipment	394	\$468				\$468	5.0		\$14	\$270			\$284		\$184	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$8				\$8	6.7		\$0	\$5			\$5		\$3	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
<b>Total</b>		\$56,927	\$0		\$0	\$56,927			\$1,348	\$38,086	\$0		\$39,434		\$17,493	

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	\$1,512 <sup>a</sup>		\$1,512	\$36	\$613	\$649	\$863

Notes  
 a. CIAC additions are from staff workpapers from KMB acquisition case

0.076 ratio of beginning CIAC to beginner plant balance

Total Plant in Service	\$56,927
Total CIAC	\$1,512
Total Reserves	\$39,434
	\$15,981
Amortized CIAC	\$649
Net Rate Base	\$16,630

Additions to CIAC recored 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	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$3,128				\$3,128			\$0	\$3,138			\$3,138		-\$9	301
Franchises & Consents	302	\$363				\$363			\$0	\$363			\$363		\$0	302
Miscellaneous Intangible Plant	303	\$986				\$986			\$0	\$986			\$986		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$1,147				\$1,147	2.0		\$23	\$950			\$973		\$174	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$3,884				\$3,884	2.5		\$97	\$866			\$963		\$2,920	321
Electric Pumping Equipment	325 (311)	\$10,651				\$10,651	5.0		\$533	\$9,434			\$9,967		\$684	325 (311)
Other Pumping Equipment	328	\$2,019				\$2,019	4.0		\$81	\$2,431			\$2,512		-\$493	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$170				\$170	2.9		\$5	\$127			\$132		\$38	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Distribution Reservoirs & Standpipes	342 (330)	\$2,882				\$2,882	2.5		\$72	\$1,869			\$1,941		\$941	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)	\$886				\$886	2.5		\$22	\$39			\$61		\$824	345 (333)
Meters	346 (334)	\$10,021				\$10,021	10.0		\$1,002	\$9,171			\$10,173		-\$152	346 (334)
Meter Installations	347 (334)	\$2,798				\$2,798	2.5		\$70	\$1,505			\$1,575		\$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)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$179				\$179			\$0	\$0			\$0		\$179	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		\$3	\$386			\$389		-\$70	391.1
Transportation Equipment	392	\$757				\$757	7.0		\$53	\$767			\$820		-\$63	392
Tools, Shop & Garage Equipment	394	\$468				\$468	5.0		\$23	\$284			\$307		\$161	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
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
<b>Total</b>		<b>\$56,927</b>	<b>\$0</b>		<b>\$0</b>	<b>\$56,927</b>			<b>\$2,310</b>	<b>\$39,434</b>	<b>\$0</b>		<b>\$41,744</b>		<b>\$15,183</b>	

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

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
2012	2012		2012	2012	2012		
\$0	\$1,512		\$1,512	\$61	\$649	\$710	\$802

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











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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Net Plant End	Account No.	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	
																								2017
<b>INTANGIBLE PLANT</b>																								
Organization	301	\$3,128				\$3,128			\$0	\$3,138			\$3,138		301									
Franchises & Consents	302	\$363				\$363			\$0	\$363			\$363		302									
Miscellaneous Intangible Plant	303	\$1,057				\$1,057			\$0	\$707			\$707		303									
<b>SOURCE OF SUPPLY PLANT</b>																								
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)	\$9,837				\$9,837	2.0	\$180	\$127	\$307			\$9,530		314 (307)									
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		316 (309)									
<b>PUMPING PLANT</b>																								
Structures & Improvements	321	\$17,243	\$3,877 a			\$21,121	2.5	\$440	(\$1,691)	(\$1,393)			\$22,513		321									
Electric Pumping Equipment	325 (311)	\$11,310				\$11,310	5.0	\$518	\$11,586	\$12,104			(\$794)		325 (311)									
Other Pumping Equipment	328	\$2,019				\$2,019	4.0	\$74	\$2,836	\$2,910			(\$891)		328									
<b>WATER TREATMENT PLANT</b>																								
Water Treatment Equipment	332 (320)	\$170				\$170	2.9	\$5	\$152	\$157			\$13		332 (320)									
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																								
Distribution Reservoirs & Standpipes	342 (330)	\$2,882				\$2,882	2.5	\$66	\$2,229	\$2,295			\$587		342 (330)									
Transmission & Distribution Mains	343 (331)	\$25,840	\$9,056 a	\$147	\$34,749	2.0	\$555	\$7,941	\$8,349	\$26,400			\$45 (331)		343 (331)									
Services	345 (333)	\$1,117	\$150 a	\$20	\$1,247	2.5	\$27	\$96	\$103	\$1,144			\$45 (333)		345 (333)									
Meters	346 (334)	\$11,393	\$459 a	\$355	\$11,496	10.0	\$1,049	\$13,627	\$14,321	(\$2,825)			\$46 (334)		346 (334)									
Meter Installations	347 (334)	\$2,798			\$2,798	2.5	\$64	\$1,855	\$1,919	\$879			\$47 (334)		347 (334)									
Hydrants	348 (335)	\$1,493			\$1,493	2.0	\$27	\$374	\$401	\$1,092			\$48 (335)		348 (335)									
Other Transmission & Distribution Plant	349 (339)	\$0			\$0			\$0	\$0	\$0			\$0		349 (339)									
<b>GENERAL PLANT</b>																								
Land & Land Rights	389 (374)	\$270				\$270			\$0	\$0			\$0		389 (374)									
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		390									
Office Furniture & Equipment	391	\$419				\$419		5.00	\$19	\$73	c		\$92		391									
Office Computer Equipment	391.1	\$319				\$319	1.0	\$3	\$401	\$404			(\$85)		391.1									
Transportation Equipment	392	\$0				\$0	7.0	\$0	\$142	\$0			(\$0)		392									
Tools, Shop & Garage Equipment	394	\$531				\$531	5.0	\$24	\$341	\$365			\$166		394									
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		396									
Communication Equipment	397	\$258				\$258	6.7	\$16	\$26	\$42			\$215		397									
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		398									
Other Tangible Plant	399	\$0				\$0		5.00	\$0	\$0	b, c		\$0		399									
<b>SHARED SERVICES (as of June 30, 2017)</b>																								
Land & Land Rights	374.1	\$102	c			\$102	0.0	\$0	\$0	\$0	d		\$0		374.1									
Structures & Improvements	390.1	\$4,243	c			\$4,243	5.0	\$88	\$831	\$919			\$3,324		390.1									
Office Furniture & Equipment	391	\$531	c			\$531	4.75	\$11	\$100	\$111			\$419		391									
Transportation Equipment	392.1	\$448	c			\$448	10.39	\$19	\$94	\$113			\$335		392.1									
Tools, Shop & Garage Equipment	394	\$66	c			\$66	4.50	\$1	\$6	\$7			\$59		394									
Miscellaneous Equipment	398	\$102	c			\$102	3.60	\$2	\$30	\$32			\$70		398									
Other Tangible Plant	399	\$161	c			\$161	4.75	\$3	\$96	\$99			\$62		399									
Other Tangible Plant - Servers	399.1	\$20	c			\$20	14.29	\$1	\$14	\$15			\$4		399.1									
Other Tangible Plant - Network H/W	399.3	\$225	c			\$225	14.29	\$13	\$164	\$177			\$48		399.3									
Other Tangible Plant - PC H/W	399.4	\$1,858	c			\$1,858	18.98	\$147	\$1,348	\$1,495			\$363		399.4									
Other Tangible Plant - PC S/W	399.5	\$11,189	c			\$11,189	18.98	\$885	\$5,094	\$5,979			\$5,210		399.5									
<b>Total</b>		\$111,391	\$13,542		\$522	\$124,411		\$4,237	\$52,101	\$0			\$55,531											

- 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.  
 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.

Depreciation Reserve Adjustments

Account Description	Account No.	Adjustment	Purpose
Transportation Equipment	392	(\$142.00)	Eliminate reserve balance for account with no plant in service.
Office Furniture & Equipment	391	\$0.00	Reduce negative reserve balance.
Communication Equipment	397	\$0.00	Reduce negative reserve balance.
Structures and Improvements	321	\$142.00	Reduce negative reserve balance.

Total Plant in Service	\$124,411
Total CIAC	\$1,433
Total Reserves	\$55,531
	\$67,447
Amortized CIAC	\$910
Net Rate Base	\$68,356

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)  
 KMB  
 Water

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

2013

Account Description	Account No.	Additions								Retirements							
		Total Additions	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods
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	\$66.99	\$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	\$1,061.55	\$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	391	\$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

Account Description	Account No.	Additions								Retirements							
		Total Additions	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods
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	\$8,568.00	\$1,926.09	\$925.34	\$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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WR-2018-0171  
 Liberty Utilities (Missouri Water)  
 KMB  
 Water

2015																	
Account Description	Account No.	Additions								Retirements							
		Total Additions	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods
<b>SOURCE OF SUPPLY PLANT</b>																	
Wells and Springs	314	\$101,186.00	\$22,746.61	\$10,928.09	\$9,035.91	\$7,133.61	\$28,448.44	\$13,953.55	\$8,939.79	\$12,103.00	\$2,720.75	\$1,307.12	\$1,080.80	\$853.26	\$3,402.76	\$1,669.00	\$1,069.31
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$173,421.00	\$38,985.04	\$18,729.47	\$15,486.50	\$12,226.18	\$48,757.31	\$23,914.76	\$15,321.74	\$36,317.00	\$8,164.06	\$3,922.24	\$3,243.11	\$2,560.35	\$10,210.52	\$5,008.11	\$3,208.61
Electric Pumping Equipment	325	\$1,127.00	\$253.35	\$121.72	\$100.64	\$79.45	\$316.86	\$155.41	\$99.57	\$534.00	\$120.04	\$57.67	\$47.69	\$37.65	\$150.13	\$73.64	\$47.18
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Transmission & Distribution Mains	343	\$74,200.00	\$16,680.16	\$8,013.60	\$6,626.06	\$5,231.10	\$20,861.33	\$10,232.18	\$6,555.57	\$6,696.00	\$1,505.26	\$723.17	\$597.95	\$472.07	\$1,882.58	\$923.38	\$591.59
Services	345	\$3,329.00	\$748.36	\$359.53	\$297.28	\$234.69	\$935.95	\$459.07	\$294.12	\$710.00	\$159.61	\$76.68	\$63.40	\$50.06	\$199.62	\$97.91	\$62.72
Meters	346	\$8.00	\$1.80	\$0.86	\$0.71	\$0.56	\$2.25	\$1.10	\$0.72	\$4.00	\$0.90	\$0.43	\$0.36	\$0.28	\$1.12	\$0.55	\$0.36
<b>GENERAL PLANT</b>																	
Tools, Shop & Garage Equipment	394	\$1,190.00	\$267.51	\$128.52	\$106.27	\$83.90	\$334.57	\$164.10	\$105.13	\$744.00	\$167.25	\$80.35	\$66.44	\$52.45	\$209.18	\$102.60	\$65.73
Communication Equipment	397	\$2,916.00	\$655.52	\$314.93	\$260.40	\$205.58	\$819.83	\$402.12	\$257.62	\$85.00	\$19.11	\$9.18	\$7.59	\$5.99	\$23.90	\$11.72	\$7.51
Miscellaneous Intangible Plant	303	\$3,953.00	\$888.63	\$426.92	\$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																	
Account Description	Account No.	Additions								Retirements							
		Total Additions	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods
<b>SOURCE OF SUPPLY PLANT</b>																	
Wells and Springs	314	\$9,023.00	\$2,028.37	\$974.48	\$805.75	\$636.12	\$2,536.82	\$1,244.27	\$797.19	\$1,168.00	\$262.57	\$126.14	\$104.30	\$82.34	\$328.38	\$161.07	\$103.20
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$14,834.00	\$3,334.68	\$1,602.07	\$1,324.68	\$1,045.80	\$4,170.58	\$2,045.61	\$1,310.58	\$3,077.00	\$691.71	\$332.32	\$274.78	\$216.93	\$865.10	\$424.32	\$271.84
Electric Pumping Equipment	325	\$12,342.00	\$2,774.48	\$1,332.94	\$1,102.14	\$870.11	\$3,469.95	\$1,701.96	\$1,090.42	\$5,483.00	\$1,232.58	\$592.16	\$489.63	\$386.55	\$1,541.55	\$756.11	\$484.42
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Transmission & Distribution Mains	343	\$15,965.00	\$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	\$464.72	\$297.73	\$2,074.00	\$466.24	\$223.99	\$185.21	\$146.22	\$583.11	\$286.00	\$183.23
<b>GENERAL PLANT</b>																	
Land & Land Rights	389	\$1,035.00	\$232.67	\$111.78	\$92.43	\$72.97	\$290.99	\$142.73	\$91.43		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2017																	
Account Description	Account No.	Additions								Retirements							
		Total Additions*	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods
<b>PUMPING PLANT</b>																	
Structures & Improvements	321	\$43,886.00	\$9,865.57	\$4,739.69	\$3,919.02	\$3,093.96	\$12,338.55	\$6,051.88	\$3,877.33		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
Transmission & Distribution Mains	343	\$102,507.00	\$23,043.57	\$11,070.76	\$9,153.88	\$7,226.74	\$28,819.84	\$14,135.72	\$9,056.49	\$1,668.00	\$374.97	\$180.14	\$148.95	\$117.59	\$468.96	\$230.02	\$147.37
Services	345	\$1,695.00	\$381.04	\$183.06	\$151.36	\$119.50	\$476.55	\$233.74	\$149.75	\$222.00	\$49.91	\$23.98	\$19.82	\$15.65	\$62.42	\$30.61	\$19.61
Meters	346	\$5,192.00	\$1,167.16	\$560.74	\$463.65	\$366.04	\$1,459.73	\$715.98	\$458.70	\$4,023.00	\$904.37	\$434.48	\$359.25	\$283.62	\$1,131.07	\$554.77	\$355.44

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

Shared Services

Account Description	Account No.	Plant Balance								Depreciation Reserve							
		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 Righths	374.1	\$1,160.00	\$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	
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	\$336.00	\$75.53	\$36.29	\$30.00	\$23.69	\$94.47	\$46.33	\$29.69
Other Tangible Plant	399.0	\$1,823.00	\$409.81	\$196.88	\$162.79	\$128.52	\$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	\$49.91	\$23.98	\$19.82	\$15.65	\$62.42	\$30.61	\$19.61	\$162.00	\$36.42	\$17.50	\$14.47	\$11.42	\$45.55	\$22.34	\$14.30
Other Tangible Plant - Network H/W	399.3	\$2,548.00	\$572.79	\$275.18	\$227.54	\$179.63	\$716.37	\$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	\$4,728.22	\$2,271.56	\$1,878.25	\$1,482.83	\$5,913.43	\$2,900.45	\$1,858.26	\$15,258.00	\$3,430.00	\$1,647.86	\$1,362.54	\$1,075.69	\$4,289.79	\$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	\$57,656.00	\$12,961.07	\$6,226.85	\$5,148.68	\$4,064.75	\$16,209.98	\$7,950.76	\$5,093.91



Account Description	Account No.	In Service Balance Begin Jun to Dec 2011	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Allocation Factors
			22.48	10.80	8.93	7.05	28.115	13.79	8.835	
<b>INTANGIBLE PLANT</b>										
Organization	301	\$35,409	7959.94	3824.17	3162.02	2496.33	9955.24	4882.9	3128.39	
Franchises & Consents	302	\$4,109	923.7	443.77	366.93	289.68	1155.25	566.63	363.03	
Miscellaneous Intangible Plant	303	\$11,160	2508.77	1205.28	996.59	786.78	3137.63	1538.96	985.99	
<b>SOURCE OF SUPPLY PLANT</b>										
Structures & Improvements	311 (304)	\$0	0	0	0	0	0	0	0	
Wells and Springs	314 (307)	\$12,979	2917.68	1401.73	1159.02	915.02	3649.05	1789.8	1146.69	
Supply Mains	316 (309)	\$0	0	0	0	0	0	0	0	
<b>PUMPING PLANT</b>										
Structures & Improvements	321	\$43,958	9881.76	4747.46	3925.45	3099.04	12358.79	6061.81	3883.69	
Electric Pumping Equipment	325 (311)	\$120,558	27101.44	13020.26	10765.83	8499.34	33894.88	16624.95	10651.3	
Other Pumping Equipment	328	\$22,847	5136.01	2467.48	2040.24	1610.71	6423.43	3150.6	2018.53	
<b>WATER TREATMENT PLANT</b>										
Water Treatment Equipment	332 (320)	\$1,926	432.96	208.01	171.99	135.78	541.49	265.6	170.16	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>										
Distribution Reservoirs & Standpipes	342 (330)	\$32,618	7332.53	3522.74	2912.79	2299.57	9170.55	4498.02	2881.8	
Transmission & Distribution Mains	343 (331)	\$167,173	37580.49	18054.68	14928.55	11785.7	47000.69	23053.16	14769.73	
Services	345 (333)	\$10,024	2253.4	1082.59	895.14	706.69	2818.25	1382.31	885.62	
Meters	346 (334)	\$113,420	25496.82	12249.36	10128.41	7996.11	31888.03	15640.62	10020.66	
Meter Installations	347 (334)	\$31,674	7120.32	3420.79	2828.49	2232.02	8905.15	4367.84	2798.4	
Hydrants	348 (335)	\$16,900	3799.12	1825.2	1509.17	1191.45	4751.44	2330.51	1493.12	
Other Transmission & Distribution Plant	349 (339)	\$0	0	0	0	0	0	0	0	
<b>GENERAL PLANT</b>										
Land & Land Rights	389 (374)	\$2,025	455.22	218.7	180.83	142.76	569.33	279.25	178.91	
Structures & Improvements	390	\$0	0	0	0	0	0	0	0	
Office Furniture & Equipment	391	\$0	0	0	0	0	0	0	0	
Office Computer Equipment	391.1	\$3,607	810.85	389.56	322.11	254.29	1014.11	497.41	318.68	
Transportation Equipment	392	\$8,568	1926.09	925.34	765.12	604.04	2408.89	1181.53	756.98	
Tools, Shop & Garage Equipment	394	\$5,296	1190.54	571.97	472.93	373.37	1488.97	730.32	467.9	
Power Operated Equipment	396	\$0	0	0	0	0	0	0	0	
Communication Equipment	397	\$85	19.11	9.18	7.59	5.99	23.9	11.72	7.51	
Miscellaneous Equipment	398	\$0	0	0	0	0	0	0	0	
Other Tangible Plant	399	\$0	0	0	0	0	0	0	0	Check
Total		\$644,336	\$144,847	\$69,588	\$57,539	\$45,426	\$181,155	\$88,854	\$56,927	\$644,335.99

Account Description	Account No.	Dep Reserve Balance Begin Jun to Dec 2011	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Allocation Factors
			22.48	10.80	8.93	7.05	28.115	13.79	8.835	
<b>INTANGIBLE PLANT</b>										
Organization	301	\$35,515	7983.77	3835.62	3171.49	2503.81	9985.04	4897.52	3137.75	
Franchises & Consents	302	\$4,109	923.7	443.77	366.93	289.68	1155.25	566.63	363.03	
Miscellaneous Intangible Plant	303	\$11,160	2508.77	1205.28	996.59	786.78	3137.63	1538.96	985.99	
<b>SOURCE OF SUPPLY PLANT</b>										
Structures & Improvements	311 (304)	\$0	0	0	0	0	0	0	0	
Wells and Springs	314 (307)	\$10,607	2384.45	1145.56	947.21	747.79	2982.16	1462.71	937.13	
Supply Mains	316 (309)	\$0	0	0	0	0	0	0	0	
<b>PUMPING PLANT</b>										
Structures & Improvements	321	\$9,162	2059.62	989.5	818.17	645.92	2575.9	1263.44	809.46	
Electric Pumping Equipment	325 (311)	\$103,265	23213.97	11152.62	9221.56	7280.18	29032.95	14240.24	9123.46	
Other Pumping Equipment	328	\$26,982	6065.55	2914.06	2409.49	1902.23	7585.99	3720.82	2383.86	
<b>WATER TREATMENT PLANT</b>										
Water Treatment Equipment	332 (320)	\$1,400	314.72	151.2	125.02	98.7	393.61	193.06	123.69	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>										
Distribution Reservoirs & Standpipes	342 (330)	\$20,674	4647.52	2232.79	1846.19	1457.52	5812.5	2850.94	1826.55	
Transmission & Distribution Mains	343 (331)	\$76,017	17088.62	8209.84	6788.32	5359.2	21372.18	10482.74	6716.1	
Services	345 (333)	\$297	66.77	32.08	26.52	20.94	83.5	40.96	26.24	
Meters	346 (334)	\$97,183	21846.74	10495.76	8678.44	6851.4	27323	13401.54	8586.12	
Meter Installations	347 (334)	\$16,572	3725.39	1789.78	1479.88	1168.33	4659.22	2285.28	1464.14	
Hydrants	348 (335)	\$2,347	527.61	253.48	209.59	165.46	659.86	323.65	207.36	
Other Transmission & Distribution Plant	349 (339)	\$0	0	0	0	0	0	0	0	
<b>GENERAL PLANT</b>										
Land & Land Rights	389 (374)	\$0	0	0	0	0	0	0	0	
Structures & Improvements	390	\$0	0	0	0	0	0	0	0	
Office Furniture & Equipment	391	\$0	0	0	0	0	0	0	0	
Office Computer Equipment	391.1	\$4,347	977.21	469.48	388.19	306.46	1222.16	599.45	384.06	
Transportation Equipment	392	\$8,332	1873.03	899.86	744.05	587.41	2342.54	1148.98	736.13	
Tools, Shop, and Garage Equipment	394	\$3,052	686.09	329.62	272.54	215.17	858.07	420.87	269.64	
Power Operated Equipment	396	\$0	0	0	0	0	0	0	0	
Communication Equipment	397	\$56	12.59	6.05	5	3.95	15.74	7.72	4.95	
Miscellaneous Equipment	398	\$0	0	0	0	0	0	0	0	
Other Tangible Plant	399	\$0	0	0	0	0	0	0	0	Check
Total		\$431,077	\$96,906	\$46,556	\$38,495	\$30,391	\$121,197	\$59,446	\$38,086	\$431,077.05

										Check
Total	\$18,483.00	\$4,154.98	\$1,996.16	\$1,650.53	\$1,303.05	\$5,196.50	\$2,548.81	\$1,632.97	\$18,483.00	\$18,483.00
Amortized	\$11,058.30	\$2,485.94	\$1,194.30	\$987.51	\$779.61	\$3,109.04	\$1,524.94	\$977.00	\$11,058.30	\$11,058.30

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

Depreciation Rate	Cedar Hill Estates	Crestview Manor	High Ridge Manor		Lakewood Hills	Scottsdale	Warren Woods	Net CIAC as of 5/31/2010 <sup>1</sup>	CIAC 10 - 12/31/2011-5/31/11	CIAC as of 5/31/2011	Net CIAC as of 5/31/2011
			12,083	2,750							
CIAC	\$ 763	\$ 475	\$ 12,083	\$ 2,750	\$ 900	\$ -	\$ 1,512	\$ 18,483	\$ -	\$ -	\$ 18,483
Depr on CIAC	\$ 462	\$ 345	\$ 5,816	\$ 1,617	\$ 357	\$ -	\$ 613	\$ 9,210	\$ 1,078	\$ 770	\$ 11,058
<b>Net CIAC</b>	<b>\$ 301</b>	<b>\$ 130</b>	<b>\$ 6,267</b>	<b>\$ 1,133</b>	<b>\$ 543</b>	<b>\$ -</b>	<b>\$ 899</b>	<b>\$ 9,273</b>			<b>\$ 7,425</b>

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



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

Account Description	Account No.	In Service	Additions	Note	Retirements	In Service	Prior Ordered	Current	Calculated	Begin Reserve	Salvage	Note	End Reserve	Note	Net Plant End	Account No.
		Balance Begin				Balance End										
		30-May-11	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	(percent)	(percent)	7 months	Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011		Jun-Dec 2011	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$3,000				\$3,000			\$0	\$3,025			\$3,025		(\$25)	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
<b>COLLECTION PLANT</b>																
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 Sewers--Force	352.1	\$0				\$0			\$0	\$0			\$0		\$0	352.1
Collection Sewers--Gravity	352.2	\$24,004				\$24,004	2.0		\$280	\$2,459			\$2,739		\$21,265	352.2
Services to Customers	353	\$3,400				\$3,400			\$0	\$28	a.		\$28		\$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
<b>PUMPING PLANT</b>																
Receiving Wells	362	\$0				\$0			\$0	\$0			\$0		\$0	362
Electric Pumping Equipment	363	\$84,708				\$84,708	3.0		\$1,482	\$90,478			\$91,960		(\$7,252)	363
<b>TREATMENT AND DISPOSAL PLANT</b>																
Oxidation Lagoon	372	\$69,635				\$69,635	4.0		\$1,625	\$30,977			\$32,602		\$37,033	372
Plant Sewers	373	\$8,104				\$8,104	4.5		\$213	(\$3,288)			(\$3,075)		\$11,179	373
Outfall Sewer Lines	374	\$0				\$0			\$0	\$0			\$0		\$0	374
<b>GENERAL PLANT</b>																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$1,585				\$1,585			\$0	\$1,883	a.		\$1,883		(\$298)	391
Office Computer Equipment	391.1	\$0				\$0	1.0		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$8,569				\$8,569	7.0		\$350	\$8,420			\$8,770		(\$201)	392
Other General Equipment	393	\$2,811				\$2,811	5.0		\$82	\$2,512			\$2,594		\$217	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
<b>Total</b>		\$214,616	\$0		\$0	\$214,616			\$4,032	\$136,494	\$0		\$140,526		\$74,090	

Note  
 a. Since no rate was ordered for an active plant balance, depreciation is assumed to be zero.

Total Plant in Service \$214,616  
 Total CIAC \$0  
 Total Reserves \$140,526  
 \$74,090  
 Amortized CIAC \$0  
 Net Rate Base \$74,090

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		
			\$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.
		2013	2013		2013	2013	(percent)	(percent)	12 months	2013	2013		2013	2013		
<b>INTANGIBLE PLANT</b>																
Organization	301	\$3,000				\$3,000			\$0	\$3,025			\$3,025		(\$25)	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
<b>COLLECTION PLANT</b>																
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 Sewers--Force	352.1	\$0				\$0			\$0	\$0			\$0		\$0	352.1
Collection Sewers--Gravity	352.2	\$24,004	\$15,623	a	\$1,870	\$37,757	2.0		\$618	\$3,219			\$1,967		\$35,790	352.2
Services to Customers	353	\$3,400				\$3,400			\$0	\$28			\$28		\$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
<b>PUMPING PLANT</b>																
Receiving Wells	362	\$0				\$0			\$0	\$0			\$0		\$0	362
Electric Pumping Equipment	363	\$84,708	\$3,137	a	\$825	\$87,020	3.0		\$2,576	\$94,502			\$96,253		(\$9,233)	363
<b>TREATMENT AND DISPOSAL PLANT</b>																
Treatment & Disposal Equipment	372	\$69,635				\$69,635	4.0		\$2,785	\$35,387			\$38,173		\$31,462	372
Plant Sewers	373	\$8,104				\$8,104	4.5		\$365	(\$2,711)			(\$2,346)		\$10,450	373
Outfall Sewer Lines	374	\$0				\$0			\$0	\$0			\$0		\$0	374
<b>GENERAL PLANT</b>																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$1,585	\$4,785	a	\$1,585	\$4,785			\$0	\$1,883			\$298		\$4,487	391
Office Computer Equipment	391.1	\$0				\$0	1.0		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$8,569				\$8,569	7.0		\$600	\$9,370			\$9,970		(\$1,401)	392
Other General Equipment	393	\$2,811	\$38	a, b, d	\$21	\$2,828	5.0		\$141	\$2,735	\$3	c	\$2,857		(\$29)	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
<b>Total</b>		\$214,616	\$23,583		\$4,301	\$233,898			\$7,084	\$147,438	\$3		\$150,224		\$83,674	

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 DR0033
- d. net salvage applied to account for response to DR0033

Total Plant in Service	\$233,898
Total CIAC	\$0
Total Reserves	\$150,224
	\$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	\$0





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

Account Description	Account No.	In Service	Additions	Note	Retirements	In Service	Prior Ordered	Current	Calculated	Begin Reserve	Salvage	Note	End Reserve	Note	Net Plant End	Account No.
		Balance Begin				Balance End										
		2016	2016		2016	2016	(percent)	(percent)	12 months	2016	2016		2016		2016	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$3,000				\$3,000			\$0	\$3,025			\$3,025		(\$25)	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
<b>COLLECTION PLANT</b>																
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 Sewers--Force	352.1	\$0				\$0			\$0	\$0			\$0		\$0	352.1
Collection Sewers--Gravity	352.2	\$46,103	\$4,111	a	\$475	\$49,739	2.0		\$958	\$2,603			\$3,087		\$46,652	352.2
Services to Customers	353	\$3,400				\$3,400			\$0	\$28			\$28		\$3,372	353
Flow Measurement Devices	354	\$1,480				\$1,480		3.30	\$49	\$24			\$73		\$1,407	354
Flow Measurement Installations	355	\$0				\$0			\$0	\$0			\$0		\$0	355
<b>PUMPING PLANT</b>																
Receiving Wells	362	\$0				\$0			\$0	\$0			\$0		\$0	362
Electric Pumping Equipment	363	\$136,851	\$10,176	a	\$2,722	\$144,305	3.0		\$4,217	\$101,551			\$103,047		\$41,258	363
<b>TREATMENT AN DISPOSAL PLANT</b>																
Oxidation Lagoons	372	\$81,595	\$3,441	a	\$2,096	\$82,940	4.0		\$3,291	\$40,270			\$41,465		\$41,475	372
Plant Sewers	373	\$8,104				\$8,104	4.5		\$365	(\$1,617)			(\$1,252)		\$9,356	373
Outfall Sewer Lines	374	\$0				\$0			\$0	\$0			\$0		\$0	374
<b>GENERAL PLANT</b>																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$4,791				\$4,791			\$0	\$285			\$285		\$4,506	391
Office Computer Equipment	391.1	\$0				\$0	1.0		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$0				\$0	7.0		\$0	\$2,472			\$2,472		(\$2,472)	392
Stores Equipment	393	\$2,828	\$1,612	a, c	\$956	\$3,484	5.0		\$158	\$3,140	\$124		\$2,466		\$1,018	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
<b>Total</b>		\$296,952	\$19,340		\$6,249	\$310,043			\$9,038	\$151,782	\$124		\$154,695		\$155,348	

Note  
a. Additions and retirements based on Liberty response to DRs 0044 and 0045.  
b. Salvage assumed based on response to DR0033  
c. addition adjusted to account for Net Salvage according to response to DR0033

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

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





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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 6/30/2009	Additions Jul-Dec 2009	Note	Retirements Jul-Dec 2009	In Service Balance End Jul-Dec 2009	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 6 months	Begin Reserve Balance Jul-Dec 2009	Salvage Corrections Jul-Dec 2009	Note	End Reserve Balance Jul-Dec 2009	Note	Net Plant End Jul-Dec 2009	Account No.
<b>INTANGIBLE PLANT</b>																
Organization	301					\$0			\$0				\$0		\$0	301
Franchises & Consents	302					\$0			\$0				\$0		\$0	302
Miscellaneous Intangible Plant	303					\$0			\$0				\$0		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$6,734				\$6,734			\$0				\$0		\$6,734	310
Structures & Improvements	311 (304)					\$0			\$0				\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$120,655				\$120,655	2.0		\$1,207	\$41,181			\$42,388		\$78,267	314 (307)
Supply Mains	316 (309)					\$0			\$0				\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$57,501				\$57,501	2.5		\$839	\$27,294			\$28,133		\$29,368	321
Electric Pumping Equipment	325.1 (311)	\$127,920				\$127,920	10.0		\$7,462	\$12,528			\$19,990		\$107,930	325.1 (311)
High Service or Booster Pump Equipment	325.2 (311)	\$6,411				\$6,411	6.7		\$251	\$1,597			\$1,848		\$4,563	325.2 (311.1)
Other Pumping Equipment	328					\$0			\$0				\$0		\$0	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$15,275				\$15,275	2.9		\$221	\$12,264			\$12,485		\$2,790	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Land & Land Rights	340	\$588				\$588			\$0				\$0		\$588	340
Distribution Reservoirs & Standpipes	342 (330)	\$342,421				\$342,421	2.5		\$4,280	\$107,449			\$111,729		\$230,692	342 (330)
Transmission & Distribution Mains	343 (331)	\$470,126				\$470,126	2.0		\$4,701	\$221,302			\$226,003		\$244,123	343 (331)
Services	345 (333)					\$0	0.0		\$0				\$0		\$0	345 (333)
Meters	346 (334)	\$34,270				\$34,270	3.3		\$565	\$34,011			\$34,576		-\$306	346 (334)
Meter Installations	347 (334)	\$65,139				\$65,139	2.5		\$814	\$31,525			\$32,339		\$32,800	347 (334)
Hydrants	348 (335)	\$20,088				\$20,088	2.0		\$201	\$11,655			\$11,856		\$8,232	348 (335)
Other Transmission & Distribution Plant	349 (339)					\$0			\$0				\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)					\$0			\$0				\$0		\$0	389 (374)
Structures & Improvements	390					\$0	2.5		\$0				\$0		\$0	390
Office Furniture & Equipment	391	\$12,649				\$12,649	5.0		\$316	\$3,365			\$3,681		\$8,968	391
Office Computer Equipment	391.1					\$0	14.3		\$0	\$10,684			\$10,684		-\$10,684	391.1
Transportation Equipment	392	\$18,149				\$18,149	12.5		\$1,134	\$937			\$2,071		\$16,078	392
Tools, Shop & Garage Equipment	394	\$2,025				\$2,025	5.0		\$51				\$51		\$1,974	394
Power Operated Equipment	396	\$24,468				\$24,468	0.0		\$0	\$23,559			\$23,559		\$909	396
Communication Equipment	397					\$0			\$0				\$0		\$0	397
Miscellaneous Equipment	398					\$0			\$0				\$0		\$0	398
Other Tangible Plant	399					\$0			\$0				\$0		\$0	399
Total		\$1,324,419	\$0		\$0	\$1,324,419			\$22,042	\$539,351	\$0		\$561,393		\$763,026	

Start or Add or Remove Jul-Dec 2009	Balance CIAC Start Jul-Dec 2009	Notes	CIAC End Jul-Dec 2009	CIAC Amortization Accrual Jul-Dec 2009	CIAC Amortization Reserve Start Jul-Dec 2009	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
\$0			\$0	\$0		\$0	\$0

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

Total Plant in Service \$1,324,419  
 Total CIAC \$0  
 Total Reserves \$561,393  
 \$763,026  
  
 Amortized CIAC \$0  
 Net Rate Base \$763,026

Additions to CIAC recored 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.
		2010	2010		2010	2010	(percent)	(percent)	12 months	2010	2010		2010		2010	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$6,734				\$6,734			\$0	\$0			\$0		\$6,734	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$120,655				\$120,655	2.0		\$2,413	\$42,388			\$44,801		\$75,854	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$57,501				\$57,501	2.5		\$1,438	\$28,133			\$29,571		\$27,930	321
Electric Pumping Equipment	325.1 (311)	\$127,920				\$127,920	10.0		\$12,792	\$19,990			\$32,782		\$95,138	325.1 (311)
High Service or Booster Pump Equipment	325.2 (311)	\$6,411				\$6,411	6.7		\$430	\$1,848			\$2,278		\$4,133	325.2 (311.1)
Other Pumping Equipment	328	\$0				\$0			\$0	\$0			\$0		\$0	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$15,275				\$15,275	2.9		\$443	\$12,485			\$12,928		\$2,347	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Land & Land Rights	340	\$588				\$588			\$0	\$0			\$0		\$588	340
Distribution Reservoirs & Standpipes	342 (330)	\$342,421				\$342,421	2.5		\$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		\$234,720	343 (331)
Services	345 (333)	\$0				\$0	0.0		\$0	\$0			\$0		\$0	345 (333)
Meters	346 (334)	\$34,270				\$34,270	3.3		\$1,131	\$34,576			\$35,707		-\$1,437	346 (334)
Meter Installations	347 (334)	\$65,139				\$65,139	2.5		\$1,628	\$32,339			\$33,967		\$31,172	347 (334)
Hydrants	348 (335)	\$20,088				\$20,088	2.0		\$402	\$11,856			\$12,258		\$7,830	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$0				\$0			\$0	\$0			\$0		\$0	389 (374)
Structures & Improvements	390	\$0				\$0	2.5		\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$12,649				\$12,649	5.0		\$632	\$3,681			\$4,313		\$8,336	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$10,684			\$10,684		-\$10,684	391.1
Transportation Equipment	392	\$18,149				\$18,149	12.5		\$2,269	\$2,071			\$4,340		\$13,809	392
Tools, Shop & Garage Equipment	394	\$2,025				\$2,025	5.0		\$101	\$51			\$152		\$1,873	394
Power Operated Equipment	396	\$24,468				\$24,468	0.0		\$0	\$23,559			\$23,559		\$909	396
Communication Equipment	397	\$0				\$0			\$0	\$0			\$0		\$0	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
<b>Total</b>		\$1,324,419	\$0		\$0	\$1,324,419			\$41,643	\$561,393	\$0		\$603,036		\$721,383	

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		
\$0			\$0	\$0		\$0	\$0

Notes

Total Plant in Service	\$1,324,419
Total CIAC	\$0
Total Reserves	\$603,036
	\$721,383
Amortized CIAC	\$0
Net Rate Base	\$721,383

Additions to CIAC recored 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	Jun-Dec 2011	Jun-Dec 2011	Jun-Dec 2011	Balance End	Depreciation Rate	Standard Depreciation Rate	Depreciation Expense	Reserve Balance	Corrections	Balance	Jun-Dec 2011	Jun-Dec 2011		
		30-May-11	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 & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$6,734		a		\$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)	\$120,655				\$120,655	2.0		\$2,413	\$45,806			\$48,219		\$72,436	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$60,551				\$60,551	2.5		\$1,514	\$30,153			\$31,667		\$28,884	321
Electric Pumping Equipment	325.1 (311)	\$160,861				\$160,861	10.0		\$16,086	\$27,301			\$43,387		\$117,474	325.1 (311)
High Service or Booster Pump Equipment	325.2 (311)	\$12,329				\$12,329	6.7		\$826	\$2,776			\$3,602		\$8,727	325.2 (311.1)
Other Pumping Equipment	328	\$0				\$0			\$0	\$0			\$0		\$0	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$15,275				\$15,275	2.9		\$443	\$13,113			\$13,556		\$1,719	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	\$123,857			\$132,418		\$210,003	342 (330)
Transmission & Distribution Mains	343 (331)	\$470,126				\$470,126	2.0		\$9,403	\$239,323			\$248,726		\$221,400	343 (331)
Services	345 (333)	\$0				\$0	0.0		\$0	\$0			\$0		\$0	345 (333)
Meters	346 (334)	\$36,197				\$36,197	3.3		\$1,195	\$35,981			\$37,176		-\$979	346 (334)
Meter Installations	347 (334)	\$65,139				\$65,139	2.5		\$1,628	\$34,646			\$36,274		\$28,865	347 (334)
Hydrants	348 (335)	\$22,794				\$22,794	2.0		\$456	\$12,104			\$12,560		\$10,234	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		\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$12,649				\$12,649	5.0		\$632	\$4,577			\$5,209		\$7,440	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$18,149				\$18,149	12.5		\$2,269	\$15,032			\$17,301		\$848	392
Tools, Shop & Garage Equipment	394	\$2,958				\$2,958	5.0		\$148	\$1,150			\$1,298		\$1,660	394
Power Operated Equipment	396	\$24,468				\$24,468	0.0		\$0	\$23,559			\$23,559		\$909	396
Communication Equipment	397	\$0				\$0			\$0	\$0			\$0		\$0	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$1,371,894	\$0		\$0	\$1,371,894			\$45,574	\$609,378	\$0		\$654,952		\$716,942	

Notes  
 a. CIAC additions are from staff workpapers from acquisition case

0.008 ratio of 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 Remaining Amortization
Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	Jun-Dec 2011		
\$0	\$4,703	a	\$4,703	\$156	\$1,996	\$2,152	\$2,551

Additions to CIAC recored 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	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
<b>SOURCE OF SUPPLY PLANT</b>																
Land & Land Rights	310	\$6,734				\$6,734			\$0	\$0			\$0		\$6,734	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$120,655				\$120,655	2.0		\$2,413	\$48,219			\$50,632		\$70,023	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
<b>PUMPING PLANT</b>																
Structures & Improvements	321	\$60,551				\$60,551	2.5		\$1,514	\$31,667			\$33,181		\$27,370	321
Electric Pumping Equipment	325.1 (311)	\$160,861				\$160,861	10.0		\$16,086	\$43,387			\$59,473		\$101,388	325.1 (311)
High Service or Booster Pump Equipment	325.2 (311)	\$12,329				\$12,329	6.7		\$826	\$3,602			\$4,428		\$7,901	325.2 (311.1)
Other Pumping Equipment	328	\$0				\$0			\$0	\$0			\$0		\$0	328
<b>WATER TREATMENT PLANT</b>																
Water Treatment Equipment	332 (320)	\$15,275				\$15,275	2.9		\$443	\$13,556			\$13,999		\$1,276	332 (320)
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
Land & Land Rights	340	\$588				\$588			\$0	\$0			\$0		\$588	340
Distribution Reservoirs & Standpipes	342 (330)	\$342,421				\$342,421	2.5		\$8,561	\$132,418			\$140,979		\$201,442	342 (330)
Transmission & Distribution Mains	343 (331)	\$470,126				\$470,126	2.0		\$9,403	\$248,726			\$258,129		\$211,997	343 (331)
Services	345 (333)	\$0				\$0	0.0		\$0	\$0			\$0		\$0	345 (333)
Meters	346 (334)	\$36,197				\$36,197	3.3		\$1,195	\$37,176			\$38,371		-\$2,174	346 (334)
Meter Installations	347 (334)	\$65,139				\$65,139	2.5		\$1,628	\$36,274			\$37,902		\$27,237	347 (334)
Hydrants	348 (335)	\$22,794				\$22,794	2.0		\$456	\$12,560			\$13,016		\$9,778	348 (335)
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
<b>GENERAL PLANT</b>																
Land & Land Rights	389 (374)	\$0				\$0			\$0	\$0			\$0		\$0	389 (374)
Structures & Improvements	390	\$0				\$0	2.5		\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$12,649				\$12,649	5.0		\$632	\$5,209			\$5,841		\$6,808	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$18,149				\$18,149	12.5		\$2,269	\$17,301			\$19,570		-\$1,421	392
Tools, Shop & Garage Equipment	394	\$2,958				\$2,958	5.0		\$148	\$1,298			\$1,446		\$1,512	394
Power Operated Equipment	396	\$24,468				\$24,468	0.0		\$0	\$23,559			\$23,559		\$909	396
Communication Equipment	397	\$0				\$0			\$0	\$0			\$0		\$0	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
<b>Total</b>		\$1,371,894	\$0		\$0	\$1,371,894			\$45,574	\$654,952	\$0		\$700,526		\$671,368	

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	\$4,703		\$4,703	\$156	\$2,152	\$2,308	\$2,395

Notes

Total Plant in Service   \$1,371,894  
 Total CIAC                   \$4,703  
 Total Reserves           \$700,526  
                                       \$666,665

Amortized CIAC            \$2,308  
 Net Rate Base            \$668,973

Additions to CIAC recored 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 44/45/99 responses; treated as retirements because it was not indicated where the transfer went

Amortized CIAC	\$2,963
Net Rate Base	\$1,649,912

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

Account Description	Account No.	In Service	Additions	Note	Retirements	In Service	Prior Ordered	Current	Calculated	Begin Reserve	Salvage	Note	End Reserve	Note	Net Plant End	Account
		Balance Begin				Balance End										
		Oct-Dec 2005	Oct-Dec 2005		Oct-Dec 2005	Oct-Dec 2005	(percent)	(percent)	3 months	Oct-Dec 2005	Oct-Dec 2005		Oct-Dec 2005		Oct-Dec 2005	
<b>INTANGIBLE PLANT</b>																
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
<b>COLLECTION PLANT</b>																
Structures & Improvements	351	\$63,162	a			\$63,162	2.5		\$395	\$9,756	a		\$10,151		\$53,011	351
Collection Sewers--Force	352.1	\$3,276	a			\$3,276	2.0		\$16	\$3,456	a		\$3,472		(\$196)	352.1
Collection Sewers--Gravity	352.2	\$344,136	a			\$344,136	2.0		\$1,721	\$50,556	a		\$52,277		\$291,859	352.2
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353
Flow Measurement Devices	354	\$6,359	a			\$6,359	3.3		\$52	\$2,124	a		\$2,176		\$4,183	354
Flow Measurement Installations	355	\$2,909	a			\$2,909	0.0		\$0	\$132	a, b		\$132		\$2,777	355
<b>PUMPING PLANT</b>																
Receiving Wells	362	\$10,661	a			\$10,661	4.0		\$107	\$2,966	a		\$3,073		\$7,588	362
Electric Pumping Equipment	363	\$202,555	a			\$202,555	10.0		\$5,064	\$168,197	a		\$173,261		\$29,294	363
<b>TREATMENT AN DISPOSAL PLANT</b>																
Treatment & Disposal Equipment	372	\$487,838	a			\$487,838	5.0		\$6,098	\$148,245	a		\$154,343		\$333,495	372
Plant Sewers	373	\$15,772	a			\$15,772	2.5		\$99	\$3,726	a		\$3,825		\$11,947	373
Outfall Sewer Lines	374	\$3,892	a			\$3,892	2.0		\$19	\$0	a		\$19		\$3,873	374
<b>GENERAL PLANT</b>																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$7,394	a			\$7,394	5.0		\$92	\$2,630	a		\$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
Stores Equipment	393	\$930	a			\$930	0.0		\$0	\$128	a, b		\$128		\$802	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	6.7		\$0	\$0			\$0		\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
<b>Total</b>		<b>\$1,148,884</b>	<b>\$0</b>		<b>\$0</b>	<b>\$1,148,884</b>			<b>\$13,663</b>	<b>\$391,916</b>	<b>\$0</b>		<b>\$405,579</b>		<b>\$743,305</b>	

Note

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

0.473 ratio 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 Base \$447,339

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

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

Contributions in Aid of Construction (CIAC)

Table with columns: 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. Rows include INTANGIBLE PLANT, COLLECTION PLANT, PUMPING PLANT, TREATMENT AN DISPOSAL PLANT, and GENERAL PLANT.

Table with columns: 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. Rows correspond to the account descriptions in the main table.

- Note a. Additions and retirements based on Liberty response to DRs 0044 and 0045.
b. Liberty assigned to 1996 NARUC Acct. No. 393 - Tools, Shop & Garage Equipment.
c. No rate was assigned for this account because there was a "0" balance at the last rate case; surrogate rate was assumed.

Total Plant in Service \$1,258,513
Total CIAC \$290,865
Total Reserves \$440,682
Amortized CIAC \$8,626
Net Rate Base \$535,592

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























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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service	Additions	Note	Retirements	In Service	Prior Ordered	Current	Calculated	Begin Reserve	Salvage	Note	End Reserve	Note	Net Plant End	Account No.	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
		Balance Begin	thru 11/30/17	thru 11/30/17	thru 11/30/17	Balance End	Depreciation Rate	Standard Depreciation Rate	Depreciation Expense	Balance	Corrections	Balance	Balance	thru 11/30/17	thru 11/30/17									
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	\$392,203	\$14,746	a	\$3,360	\$403,589	2.5		\$9,118	\$4,116			\$9,874		\$393,715	351								
Collection Sewers--Force	352.1	\$10,497				\$10,497	2.0		\$192	\$4,597			\$4,789		\$5,708	352.1								
Collection Sewers--Gravity	352.2	\$481,146				\$481,146	2.0		\$8,821	\$125,515			\$134,336		\$346,810	352.2								
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353								
Flow Measurement Devices	354	\$9,295				\$9,295	3.3		\$281	\$4,138			\$4,419		\$4,876	354								
Flow Measurement Installations	355	\$2,909				\$2,909	0.0		\$0	\$132			\$132		\$2,777	355								
PUMPING PLANT																								
Receiving Wells	362	\$10,661				\$10,661	4.0		\$391	\$7,759			\$8,150		\$2,511	362								
Electric Pumping Equipment	363	\$240,758	\$31,625	a	\$10,176	\$262,207	10.0		\$23,053	\$338,929			\$351,806		(\$89,599)	363								
TREATMENT AND DISPOSAL PLANT																								
Treatment & Disposal Equipment	372	\$619,210	\$5,461	a	\$2,676	\$621,995	5.0		\$28,444	\$319,652			\$345,420		\$276,575	372								
Plant Sewers	373	\$15,772				\$15,772	2.5		\$361	\$8,159			\$8,520		\$7,252	373								
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$71	\$877			\$948		\$2,944	374								
GENERAL PLANT																								
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374								
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390								
Office Furniture & Equipment	391	\$7,990				\$7,990	5.0		\$366	\$1,770	b		\$1,334		\$6,656	391								
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	391.1								
Transportation Equipment	392	\$0				\$0			\$0	\$0			\$0		\$0	392								
Stores Equipment	393	\$0				\$0	0.0		\$0	(\$802)	b		\$0		\$0	393								
Tools, Shop & Garage Equipment	394	\$2,341				\$2,341		5.00	\$107	(\$69)			\$38		\$2,303	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								
SHARED SERVICES (as of June 30, 2017)																								
Land & Land Rights	374.1	\$1,057				\$1,057	0.0		\$0	\$0			\$0		\$1,057	374.1								
Structures & Improvements	390.1	\$43,772				\$43,772	5.0		\$912	\$8,581			\$9,493		\$34,279	390.1								
Office Furniture & Equipment	391	\$5,473				\$5,473	4.75		\$108	\$1,036			\$1,144		\$4,329	391								
Transportation Equipment	392.1	\$4,618				\$4,618	10.39		\$200	\$970			\$1,170		\$3,448	392.1								
Tools, Shop & Garage Equipment	394	\$684				\$684	4.50		\$13	\$66			\$79		\$605	394								
Miscellaneous Equipment	398	\$1,049				\$1,049	3.60		\$16	\$307			\$323		\$726	398								
Other Tangible Plant	399	\$1,662				\$1,662	4.75		\$33	\$990			\$1,023		\$639	399								
Other Tangible Plant - Servers	399.1	\$202				\$202	14.29		\$12	\$148			\$160		\$42	399.1								
Other Tangible Plant - Network H/W	399.3	\$2,323				\$2,323	14.29		\$138	\$1,692			\$1,830		\$493	399.3								
Other Tangible Plant - PC H/W	399.4	\$19,172				\$19,172	18.98		\$1,516	\$13,921			\$15,437		\$3,734	399.4								
Other Tangible Plant - PC S/W	399.5	\$115,436				\$115,436	18.98		\$9,129	\$52,605			\$61,734		\$53,702	399.5								
<b>Total</b>		<b>\$1,992,123</b>	<b>\$51,832</b>		<b>\$16,212</b>	<b>\$2,027,743</b>			<b>\$83,282</b>	<b>\$895,089</b>	<b>\$0</b>		<b>\$962,159</b>		<b>\$1,065,583</b>		<b>-\$6,403</b>	<b>\$229,742</b>		<b>\$223,340</b>	<b>\$9,387</b>	<b>\$67,307</b>	<b>\$71,880</b>	<b>\$151,459</b>

Note  
 a. Additions and retirements based on Liberty response to DRs 0044 and 0045  
 b. Based on Liberty WP 7-2.  
 c. Based on Liberty WP 7-3.

Total Plant in Service	\$2,027,743
Total CIAC	\$223,340
Total Reserves	\$962,159
	\$842,244

Amortized CIAC	\$71,880
Net Rate Base	\$914,124

Depreciation Reserve Adjustments

Account Description	Account No.	Adjustment	Purpose
Stores Equipment	393	\$802.00	Eliminate negative reserve balance for account with no plant in service.
Office Furniture & Equipment	391	(\$802.00)	Account for other general plant adjustments.



Liberty Utilities (Missouri Water)

Holiday Hills Resort, Ozark Mountain Resort & Timber Creek Water

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

Contributions in Aid of Construction (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.
		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	301					\$0			\$0				\$0		\$0	301
Franchises & Consents	302					\$0			\$0				\$0		\$0	302
Miscellaneous Intangible Plant	303					\$0			\$0				\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310					\$0			\$0				\$0		\$0	310
Structures & Improvements	311 (304)	\$21,777		a		\$21,777	2.5	\$136	-\$60	a, b			\$76		\$21,701	311 (304)
Wells and Springs	314 (307)	\$291,174		a		\$291,174	2.0	\$1,456	\$63,888	a			\$65,344		\$225,830	314 (307)
Supply Mains	316 (309)	\$6,028		a		\$6,028	2.0	\$30	\$648	a			\$678		\$5,350	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$301,085		a		\$301,085	2.5	\$1,882	\$35,865	a			\$37,747		\$263,338	321
Electric Pumping Equipment	325 (311)	\$436,758		a		\$436,758	10.0	\$10,919	\$280,586	a			\$291,505		\$145,253	325 (311)
Other Pumping Equipment	328	\$54,607		a		\$54,607	6.7	\$915	\$9,556	a			\$10,471		\$44,136	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$36,027		a		\$36,027	2.9	\$261	\$8,960	a			\$9,221		\$26,806	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$8,836		a		\$8,836	2.5	\$55	\$1,188	a			\$1,243		\$7,593	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951		a		\$638,951	2.5	\$3,993	\$130,373	a			\$134,366		\$504,585	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,024,302		a		\$1,024,302	2.0	\$5,122	\$209,453	a			\$214,575		\$809,727	343 (331)
Services	345 (333)	\$1,883		a		\$1,883	2.5	\$12	\$502	a			\$514		\$1,369	345 (333)
Meters	346 (334)	\$70,857		a		\$70,857	3.3	\$585	\$19,855	a			\$20,440		\$50,417	346 (334)
Meter Installations	347 (334)					\$0			\$0				\$0		\$0	347 (334)
Hydrants	348 (335)	\$11,119		a		\$11,119	2.0	\$56	\$3,108	a			\$3,164		\$7,955	348 (335)
Other Transmission & Distribution Plant	349 (339)					\$0			\$0				\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)					\$0			\$0				\$0		\$0	389 (374)
Structures & Improvements	390					\$0	2.5	\$0					\$0		\$0	390
Office Furniture & Equipment	391	\$20,749		a		\$20,749	5.0	\$259	\$30,861	a			\$31,120		-\$10,371	391
Office Computer Equipment	391.1					\$0	14.3	\$0					\$0		\$0	391.1
Transportation Equipment	392					\$0	6.7	\$0					\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$416		a		\$416	0.0 c	\$0	\$21	a			\$21		\$395	394
Power Operated Equipment	396					\$0			\$0				\$0		\$0	396
Communication Equipment	397					\$0			\$0				\$0		\$0	397
Miscellaneous Equipment	398					\$0			\$0				\$0		\$0	398
Other Tangible Plant	399					\$0			\$0				\$0		\$0	399
<b>Total</b>		<b>\$2,924,569</b>	<b>\$0</b>		<b>\$0</b>	<b>\$2,924,569</b>			<b>\$25,681</b>	<b>\$794,804</b>	<b>\$0</b>		<b>\$820,485</b>		<b>\$2,104,084</b>	

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	\$7,993	\$0	\$7,993	\$902,255

Notes

a. Beginning balance from staff accounting schedules and Report & Order in Case No. WR-2006-0425.

b. For Account No. 311, applied rate used for Account Nos. 321, 341 & 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.

0.870 Ratio of CIAC to Starting Plant

Total Plant in Service	\$2,924,569
Total CIAC	\$910,248
Total Reserves	\$820,485
	\$1,193,836

Amortized CIAC	\$7,993
Net Rate Base	\$1,201,829

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"

Liberty Utilities (Missouri Water)

Holiday Hills Resort, Ozark Mountain Resort & Timber Creek Water

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

Contributions in Aid of Construction (CIAC)

Table with 16 columns: 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. Rows include INTANGIBLE PLANT, SOURCE OF SUPPLY PLANT, PUMPING PLANT, WATER TREATMENT PLANT, TRANSMISSION & DISTRIBUTION PLANT, and GENERAL PLANT.

Table with 8 columns: 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. Rows include values for 2006 for various plant categories.

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

Summary table for CIAC: Total Plant in Service (\$3,086,028), Total CIAC (\$900,030), Total Reserves (\$852,819), Total (\$1,333,179).

Summary table for Amortized CIAC: Amortized CIAC (\$29,422), Net Rate Base (\$1,362,601).

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

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Liberty Utilities (Missouri Water)

Holiday Hills Resort, Ozark Mountain Resort & Timber Creek Water

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

Contributions in Aid of Construction (CIAC)

Main table with columns: 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. Includes categories like INTANGIBLE PLANT, SOURCE OF SUPPLY PLANT, PUMPING PLANT, WATER TREATMENT PLANT, TRANSMISSION & DISTRIBUTION PLANT, and GENERAL PLANT.

Table with columns: 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. Includes a summary row at the bottom: -\$9,405, \$900,030, \$890,625, \$31,061, \$29,422, \$51,078, \$839,547.

Notes

- a. Additions and retirements based on Liberty response to DRs 0044 and 0045.
b. Includes "Transfers/Others" as additions or retirements, depending on the sign of the entry

Summary table: Total Plant in Service \$3,191,417; Total CIAC \$890,625; Total Reserves \$920,628; Net Rate Base \$1,380,164.

Summary table: Amortized CIAC \$51,078; Net Rate Base \$1,431,242.

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













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

Contributions in Aid of Construction (CIAC)

Table with columns: 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. Includes sub-headers for INTANGIBLE PLANT, SOURCE OF SUPPLY PLANT, PUMPING PLANT, WATER TREATMENT PLANT, TRANSMISSION & DISTRIBUTION PLANT, and GENERAL PLANT.

Table with columns: 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. Includes a total row at the bottom with values: -\$5,005, \$866,703, \$861,698, \$29,361, \$177,453, \$201,809, \$659,889.

Notes

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

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

Total Plant in Service \$3,527,174
Total CIAC \$861,698
Total Reserves \$1,464,496
\$1,200,980

Amortized CIAC \$201,809
Net Rate Base \$1,402,789

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

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







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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	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																	
		2017	thru 11/30/2017	thru 11/30/2017	thru 11/30/2017	(percent)	(percent)	11 months	thru 11/30/2017	thru 11/30/2017	thru 11/30/2017	thru 11/30/2017	thru 11/30/2017																												
<b>INTANGIBLE PLANT</b>																																									
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301																									
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302																									
Miscellaneous Intangible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303																									
<b>SOURCE OF SUPPLY PLANT</b>																																									
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310																									
Structures & Improvements	311 (304)	\$32,876	\$1,289 a		\$261	\$33,905	2.5		\$765	\$6,278	a		\$6,782		\$27,122	311 (304)							\$0																		
Wells and Springs	314 (307)	\$316,563				\$316,563	2.0		\$5,804	\$133,323			\$139,127		\$177,436	314 (307)																									
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$111	\$2,009			\$2,120		\$3,908	316 (309)																									
<b>PUMPING PLANT</b>																																									
Structures & Improvements	321	\$454,540	\$72,631 a		\$3,603	\$523,568	2.5		\$11,207	\$123,493			\$131,097		\$392,471	321							\$0																		
Electric Pumping Equipment	325 (311)	\$519,123	\$9,219 a		\$1,436	\$526,906	10.0		\$47,943	\$654,622			\$701,129		(\$174,223)	325 (311)							\$0																		
Other Pumping Equipment	328	\$54,607				\$54,607	6.7		\$3,354	\$50,720			\$54,074		\$533	328																									
<b>WATER TREATMENT PLANT</b>																																									
Water Treatment Equipment	332 (320)	\$52,930				\$52,930	2.9		\$1,407	\$17,271			\$18,678		\$34,252	332 (320)																									
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																																									
Structures & Improvements	341	\$14,011	\$6,203 a		\$111	\$20,103	2.5		\$391	\$3,894			\$4,173		\$15,929	341																									
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5		\$14,643	\$310,080			\$324,723		\$314,228	342 (330)																									
Transmission & Distribution Mains	343 (331)	\$1,381,378	\$5,440 a		\$765	\$1,386,053	2.0		\$25,368	\$405,655			\$430,258		\$955,795	343 (331)																									
Services	345 (333)	\$26,957	\$13,278 a		\$2,251	\$37,984	2.5		\$744	\$2,792			\$1,285		\$36,699	345 (333)																									
Meters	346 (334)	\$158,348	\$9,770 a		\$3,406	\$164,712	3.3		\$4,886	\$17,106			\$18,586		\$146,126	346 (334)																									
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)																									
Hydrants	348 (335)	\$48,145	\$207 a		\$14	\$48,338	2.0		\$884	\$9,563			\$10,433		\$37,905	348 (335)																									
Other Transmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)																									
<b>GENERAL PLANT</b>																																									
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374																									
Structures & Improvements	390	\$0				\$0	2.5		\$0	\$0			\$0		\$0	390																									
Office Furniture & Equipment	391	\$31,980				\$31,980	5.0		\$1,466	\$19,526			\$20,992		\$10,988	391																									
Office Computer Equipment	391.1	\$5,707				\$5,707	14.3		\$748	\$1,224			\$1,972		\$3,735	391.1																									
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0			\$0		\$0	392																									
Tools, Shop & Garage Equipment	394	\$10,199	\$92 a		\$60	\$10,231	0.0		\$0	(\$1,659)			(\$1,719)		\$11,950	394																									
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396																									
Communication Equipment	397	\$4,857				\$4,857		6.70	\$298	(\$7)			\$291		\$4,566	397																									
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398																									
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399																									
<b>SHARED SERVICES (as of June 30, 2017)</b>		<b>Jun 30, '17</b>							<b>5 Months</b>																																
Land & Land Rights	374.1	\$2,379		c		\$2,379	0.0		\$0	\$0			\$0		\$2,379	374.1																									
Structures & Improvements	390.1	\$98,468		c		\$98,468	5.0		\$2,051	\$19,286	d		\$21,337		\$77,131	390.1																									
Office Furniture & Equipment	391	\$12,313		c		\$12,313	4.75		\$244	\$2,329	d		\$2,573		\$9,739	391																									
Transportation Equipment	392.1	\$10,388		c		\$10,388	10.39		\$450	\$2,180	d		\$2,630		\$7,758	392.1																									
Tools, Shop & Garage Equipment	394	\$1,539		c		\$1,539	4.50		\$29	\$149	d		\$178		\$1,361	394																									
Miscellaneous Equipment	398	\$2,360		c		\$2,360	3.60		\$35	\$689	d		\$724		\$1,636	398																									
Other Tangible Plant	399	\$3,739		c		\$3,739	4.75		\$74	\$2,224	d		\$2,298		\$1,441	399																									
Other Tangible Plant - Servers	399.1	\$454		c		\$454	14.29		\$27	\$332	d		\$359		\$95	399.1																									
Other Tangible Plant - Network H/W	399.3	\$5,225		c		\$5,225	14.29		\$311	\$3,802	d		\$4,113		\$1,112	399.3																									
Other Tangible Plant - PC H/W	399.4	\$43,128		c		\$43,128	18.98		\$3,411	\$31,288	d		\$34,699		\$8,430	399.4																									
Other Tangible Plant - PC S/W	399.5	\$259,682		c		\$259,682	18.98		\$20,537	\$118,227	d		\$138,764		\$120,919	399.5																									
<b>Total</b>		<b>\$4,196,875</b>	<b>\$118,129</b>		<b>\$11,907</b>	<b>\$4,303,097</b>			<b>\$147,188</b>	<b>\$1,936,395</b>	<b>\$0</b>		<b>\$2,071,676</b>		<b>\$2,231,421</b>		<b>-\$2,733</b>	<b>\$842,867</b>		<b>\$840,134</b>	<b>\$29,143</b>	<b>\$269,613</b>	<b>\$296,023</b>	<b>\$544,111</b>																	

Notes  
 a. Additions and retirements based on Liberty response to DRs 0044 and 0045.  
 b. Based on Liberty WP 7-2.  
 c. Based on Liberty WP 7-3.  
**d. Highlighted cells are corrections from prior worksheet.**

Total Plant in Service \$4,303,097  
 Total CIAC \$840,134  
 Total Reserves \$2,071,676  
 \$1,391,287  
  
 Amortized CIAC \$296,023  
 Net Rate Base \$1,687,310

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)**  
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.	Holiday Hills						Ozark Mountain Resort						Timber Creek						Totals		Account No.
		Plant in Service			Depreciation Reserve			Plant in Service			Depreciation Reserve			Plant in Service			Depreciation Reserve			Plant	Reserve	
		Staff Accounting Schedule	Adustments	Adjusted Total	Staff Accounting Schedule	Adustments	Adjusted Total	Staff Accounting Schedule	Adustments	Adjusted Total	Staff Accounting Schedule	Adustments	Adjusted Total	Staff Accounting Schedule	Adustments	Adjusted Total	Staff Accounting Schedule	Adustments	Adjusted Total	Adusted	Adusted	
INTANGIBLE PLANT																						
Organization	301			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	301
Franchises & Consents	302			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	302
Miscellaneous Intangible Plant	303			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	303
SOURCE OF SUPPLY PLANT																						
Land & Land Rights	310			\$0			\$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	\$21,777	(\$60)	311 (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	\$63,888	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	\$32,960		\$32,960	\$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	\$436,758	\$280,586	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	\$15,556		\$15,556	\$2,368		\$2,368	\$36,027	\$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	\$130,373	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	\$24,655		\$24,655	\$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 Trasmision & Distribution Plant	349 (339)			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	349 (339)
GENERAL PLANT																						
Land & Land Rights	389 (374)			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	389 (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

WR-2018-0171

**Liberty Utilities (Missouri Water)**

Holiday Hills Resort, Ozark Mountain Resort & Timber Creek Water

**STARTING BALANCES AS OF 9/30/2005**

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

**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
<b>Total</b>	<b>\$186,373</b>		<b>\$160,749</b>	<b>\$25,624</b>

**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 Mountan Resort		
314	\$12,296	P-8
Timber Creek Resort		
314	\$89,550	P-8
342	\$170,972	P-18
<b>Total</b>	<b>\$474,707</b>	



Account Number Crosswalk

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

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

## Plant &amp; Depreciation Reserve Summary

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