Exhibit No.: Issue(s): Witness: Sponsoring Party: MoPSC Staff Type of Exhibit: Direct Testimony Date Testimony Prepared: June 22, 2018

Rate Base and Contributions in Aid of Construction Stephen B. Moilanen, P.E. Case No.: WR-2018-0170

# **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		<b>STEPHEN B. MOILANEN, P.E.</b>
4 5		LIBERTY UTILITIES (MISSOURI WATER), LLC D/B/A LIBERTY UTILITIES
6		CASE NO. WR-2018-0170
7	Q.	Please state your name and business address.
8	А.	My name is Stephen B. Moilanen. My business address is Missouri Public
9	Service Comn	nission, P.O. Box 360, Jefferson City, MO 65102.
10	Q.	What is your position at the Commission?
11	А.	I am a Utility Regulatory Engineer in the Engineering Analysis Unit,
12	Operational A	nalysis Department, Commission Staff Division.
13	Q.	Please describe your work and educational background.
14	А.	A description of my work and educational background is attached as
15	Schedule SBN	1-d1.
16	Q.	What was your role in the development of Staff's recommendations for
17	Liberty Utiliti	es (Missouri Water) LLC, d/b/a Liberty Utilities?
18	А.	I performed two primary duties. First, I completed a plant buildout of
19	Liberty Utiliti	es' water and sewer systems since the most recent Commission-ordered plant
20	balances were	e 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 asso	ociated Plant in Service balances and Depreciation Reserve balances. The plant
23	buildout cont	ributes information to determine the required rate base used by Staff to
24	determine the	revenue requirement. Rate base and revenue requirement are discussed more

# Direct Testimony of Stephen B. Moilanen

1	extensively in the direct testimony of Staff Witness Paul R. Harrison and the Audit Staff's
2	Memorandum attached to his testimony. Second, I proposed depreciation rates to be used by
3	the Company on a going forward basis. Depreciation rates were included in the
4	Partial Disposition Agreement of this case and are awaiting approval by the Commission.
5	Q. What is the purpose of your testimony?
6	A. The purpose of my testimony is to explain changes to rate base made by Staff
7	due to the Company's response to DR No. 0112, which requested information regarding
8	peculiar retirements that were disclosed by the Company. In addition, I will explain changes
9	made by Staff due to the Company's response to DR No. 0033, which requested information
10	regarding Net Salvage.
11	Q. Can you explain the contents of DR No. 0112?
12	A. DR No. 0112 was sent to investigate what was perceived by Staff as abnormal
13	retirements recorded by the Company. These retirements were abnormal in that there were
14	several instances in which the dollar value of retirements of utility property during the year
15	exceeded the current dollar value of the Plant in Service.
16	Q. What was the Company's response to DR No. 0112?
17	A. Based on the DR response, the Company replaced property that was not on the
18	Company books, and as a result included this property in both the additions and retirements
19	for that year.
20	Q. How does the approach of the Company compare to that of Staff?
21	A. Compared to Staff's approach, the Company's approach inflates the Rate Base
22	for the Company, allowing the Company to collect more revenue than what is allowable.
23	When items are retired, the amount of the retirement is removed from both the Plant in

# Direct Testimony of Stephen B. Moilanen

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

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

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

Q. What changes did Staff implement in response to the new informationprovided in the response to DR No. 0112?

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

21

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

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

# Direct Testimony of Stephen B. Moilanen

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

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

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

# Direct Testimony of Stephen B. Moilanen

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

6 Q. What specifically changed regarding the assumptions made towards CIAC7 retirements?

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

15

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

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

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

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

8

Q. Is this standard practice?

9 No. Cost of removal and gross salvage (collectively known as *net salvage*) are A. 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.

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

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

Direct Testimony of Stephen B. Moilanen

- 1 Q. Does this conclude your testimony?
  - A. Yes.

2

# BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In The Matter of the Application of Rate Increase for Liberty Utilities (Missouri Water), LLC d/b/a Liberty Utilities

Case No. WR-2018-0170

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

)

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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  $\mathcal{A}$  for day of June, 2018.

NOTARY PUBLIC

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

# Stephen B. Moilanen, PE

# **Education and Employment Background and Credentials**

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

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

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

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

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

# Contributions in Aid of Construction (CIAC)

CIAC

CIAC

Year End CIAC Future CIAC

OrganizationDiaSignore<	Account Description	Account No.	In Service Balance Begin 5/31/2010	Additions Jul-Dec 2010	Note	Retirements Jul-Dec 2010	In Service Balance End Jul-Dec 2010	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 7 months	Begin Reserve Balance Jul-Dec 2010	Salvage Corrections Jul-Dec 2010	Note	End Reserve Balance Jul-Dec 2010	Note	Net Plant End Jul-Dec 2010	Account No.
Franches & Consents         90         1         90	INTANGIBLE PLANT																
Macelaneous intantible Plant303III	Organization		\$20,076		а		\$20,076	j.					а	\$20,076			
SQIARE OF SUPPLY PLANT         Image	Franchises & Consents	302															
Sinctures & Improvements         11 (30)         59,70         60         59,70         70,70         75,70          75,70         75,7	Miscellaneous Intantible Plant	303					\$0			\$0				\$0		\$0	303
Weils angsings       314 (207)       59,274       20       513       510,181       a       510,284       5500 34 (207)         Supply Main       316 (209)       I       I       S <td>SOURCE OF SUPPLY PLANT</td> <td></td>	SOURCE OF SUPPLY PLANT																
Supply Main         Stago	Structures & Improvements	311 (304)					\$0			\$0				\$0		\$0	311 (304)
PLMMM PLANT         C <thc< th="">         C         <thc< th="">        C         <thc< th=""> <thc< t<="" td=""><td>Wells and Springs</td><td>314 (307)</td><td>\$9,704</td><td></td><td>а</td><td></td><td>\$9,704</td><td>2.0</td><td></td><td>\$113</td><td>\$10,181</td><td></td><td>а</td><td>\$10,294</td><td></td><td>-\$590</td><td>314 (307)</td></thc<></thc<></thc<></thc<>	Wells and Springs	314 (307)	\$9,704		а		\$9,704	2.0		\$113	\$10,181		а	\$10,294		-\$590	314 (307)
Structure & Improvements       321       S563       a       S563       2.5       S8       S.0       S8       S.0       a       S563       2.1	Supply Mains	316 (309)					\$0			\$0		-		\$0		\$0	316 (309)
lichter humping Equipment       25 (31)       59,883       a       59,883       5.0       52,88       54,475       a       54,763       55,120       25 (31)         Other Pumping Equipment       328       I <tdi< td=""><td>PUMPING PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tdi<>	PUMPING PLANT																
Other Pumping Equipment         328         Image of the state of th	Structures & Improvements	321	\$563		а		\$563	2.5		\$8	\$0		а	\$8		\$555	321
WATER TREATMENT         Image: Constraint of the con	Electric Pumping Equipment	325 (311)	\$9,883		а		\$9,883	5.0		\$288	\$4,475		а	\$4,763		\$5,120	325 (311)
Water Treatment Equipment         332 (320)         C         C         S0         S0       S	Other Pumping Equipment	328					\$0	4.0		\$0				\$0		\$0	328
TRANSMISSION & DISTRIBUTION PLANT         r	WATER TREATMENT PLANT																
Distribution Reservoirs & Standpipes         342 (330)         \$14,884         a         \$14,884         2.5         \$217         \$15,970         a         \$16,187         .51,303         \$42 (330)           Transmission & Distribution Mains         343 (331)         \$24,417         0         \$285         \$28,859         a         \$29,144         .54,727         343 (331)           Evervices         346 (334)         \$22,75         C         \$33         50         a         \$29,144         .54,727         343 (331)           Meters         366 (334)         \$58,151         a         \$51,247         2.5         \$33         50         a         \$54,702         \$51,922         347 (334)           Meter Installations         347 (334)         \$12,407         a         \$51,277         C         \$161         \$5,3,922         \$47,1334)           Mydrants         388 (374)         Image: Second Seco	Water Treatment Equipment	332 (320)					\$0	2.9		\$0				\$0		\$0	332 (320)
Transmission & Distribution Mains       343 (331)       \$24,417       a       \$24,417       2.0       \$285       \$28,859       a       \$29,144       .54,727       343 (331)         Services       345 (333)       \$52,275       a       \$52,275       2.5       \$533       \$0       a       \$533       \$52,242       345 (333)         Meters       346 (334)       \$58,151       a       \$58,151       10.0       \$3,392       \$43,710       a       \$47,102       \$11,049       346 (333)         Weter Installations       347 (334)       \$12,407       a       \$52,447       2.0       \$50       \$181       \$8,304       a       \$8,485       \$52,922       347 (334)         Hydrants       348 (335)        a       \$50        \$0        \$0       \$	TRANSMISSION & DISTRIBUTION PLANT																
Services345 (33) $\$2,275$ ab $\$2,275$ $2.5$ $\$33$ $\$0$ a $\$533$ $\$2,242$ $\$45 (333)$ Meter346 (34) $\$58,151$ a $\$2,275$ $2.5$ $\$331$ $\$3,392$ $\$47,102$ $\$45 (343)$ Meter347 (34) $\$12,407$ a $\$2,247$ $\$2,392$ $\$47,101$ a $\$47,102$ $\$46 (34)$ Meter348 (335)a $\$12,407$ a.5 $\$131$ $\$8,304$ a $\$8,845$ $\$3,923$ $47,392$ Other Trasmission & Distribution Plant349 (339)aaa $\$2,804$ a $\$8,304$ a $\$8,304$ a $\$8,804$ a $\$8,304$ aa $\$8,304$ aaa	Distribution Reservoirs & Standpipes	342 (330)	\$14,884		а		\$14,884	2.5		\$217	\$15,970		а	\$16,187		-\$1,303	342 (330)
Meters         346 (34)         \$\$58,151         0         \$\$3,392         \$\$4,710         a         \$\$47,102         \$\$11,049         346 (334)           Meter installations         347 (334)         \$\$12,407         a         \$\$12,407         2.5         \$\$181         \$\$8,804         a         \$\$8,855         \$\$5,922         347 (334)           Meter installations         349 (339)            \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$3392         \$\$181         \$\$0	Transmission & Distribution Mains	343 (331)	\$24,417		а		\$24,417	2.0		\$285	\$28,859		а	\$29,144		-\$4,727	343 (331)
Meter Installations       347 (334)       \$12,407       a       \$12,407       2.5       \$181       \$8,804       a       \$8,885       \$3,922       347 (334)         Hydrants       348 (335)          \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$48 (335)       \$0	Services	345 (333)	\$2,275		а		\$2,275	2.5		\$33	\$0		а	\$33		\$2,242	345 (333)
Hydrants       348 (335)       Image: constraint of the second se	Meters	346 (334)	\$58,151		а		\$58,151	10.0		\$3,392	\$43,710		а	\$47,102		\$11,049	346 (334)
Other Trasmission & Distribution Plant         349 (339)         Image: Constraint of the constra	Meter Installations	347 (334)	\$12,407		а		\$12,407	2.5		\$181	\$8,304		а	\$8,485		\$3,922	347 (334)
CENERAL PLANT         Constraint         Cons	Hydrants	348 (335)					\$0	2.0		\$0				\$0		\$0	348 (335)
Land & Land Rights389 (374) $389 (374)$ $389 (374)$ $389 (374)$ $580 (374)$ $580 (374)$ Structures & Improvements390 $4$ $6$ $50$ $50$ $6$ $50$ <td< td=""><td>Other Trasmission &amp; Distribution Plant</td><td>349 (339)</td><td></td><td></td><td></td><td></td><td>\$0</td><td></td><td></td><td>\$0</td><td></td><td></td><td></td><td>\$0</td><td></td><td>\$0</td><td>349 (339)</td></td<>	Other Trasmission & Distribution Plant	349 (339)					\$0			\$0				\$0		\$0	349 (339)
Structures & Improvements         390         Image: constraint of the structures & Improvements         390         Image: constraint of the structures & Improvements         391         Structures & Improvements         Structures & Impro	GENERAL PLANT																
Office Fundare & Equipment         391         I         S         I	Land & Land Rights	389 (374)					\$0			\$0				\$0		\$0	389 (374)
Office Fundare & Equipment         391         I         S         I	Structures & Improvements						\$0			\$0				\$0			
Office Computer Equipment       391.1       \$1,289       a       \$1,289       1.0       \$13       \$1,517       a       \$1,530       .524       391.1         Transportation Equipment       392       \$3,068       a       \$3,068       7.0       \$215       \$2,856       a       \$3,071       .533       392         Tools, Shop & Scarge Equipment       394       \$1,007       a       \$1,007       \$5.0       \$50       \$408       a       \$4548       \$549       394         Power Operated Equipment       396        Image: Computer Com	Office Furniture & Equipment	391								\$0				\$0		\$0	391
Tools, Shop & Garage Equipment       394       \$1,007       a       \$50       \$50       \$408       a       \$548       \$549       394         Power Operated Equipment       396       396       4       6       \$50       50       \$60       60       \$50       396       \$50       396       394       394       394       394       394       394       394       394       394       \$50       50       50       50       50       396       396       396       396       396       396       396       396       396       396       397       396       397       396       396       397 <td< td=""><td>Office Computer Equipment</td><td>391.1</td><td>\$1,289</td><td></td><td>а</td><td></td><td>\$1,289</td><td>1.0</td><td></td><td>\$13</td><td>\$1,517</td><td></td><td>а</td><td>\$1,530</td><td></td><td>-\$241</td><td>391.1</td></td<>	Office Computer Equipment	391.1	\$1,289		а		\$1,289	1.0		\$13	\$1,517		а	\$1,530		-\$241	391.1
Power Operated Equipment         396         S0         S0 <ths< td=""><td>Transportation Equipment</td><td>392</td><td></td><td></td><td>а</td><td></td><td></td><td></td><td></td><td>\$215</td><td></td><td></td><td>а</td><td></td><td></td><td></td><td></td></ths<>	Transportation Equipment	392			а					\$215			а				
Communication Equipment         397         Image: Communication Equipment         397         Image: Communication Equipment         50         6.7         50         Image: Communication Equipment         398         Image: Communication Equipment         398         Image: Communication Equipment         50         S0         <	Tools, Shop & Garage Equipment	394	\$1,007		а		\$1,007	5.0		\$50	\$408		а	\$458		\$549	394
Miscellaneous Equipment         398         Image: Constraint of the state of the	Power Operated Equipment	396					\$0			\$0				\$0		\$0	396
Other Tangible Plant         399         Image: Control of the plant         \$0 <th< td=""><td>Communication Equipment</td><td>397</td><td></td><td></td><td></td><td></td><td>\$0</td><td>6.7</td><td></td><td>\$0</td><td></td><td></td><td></td><td>\$0</td><td></td><td>\$0</td><td>397</td></th<>	Communication Equipment	397					\$0	6.7		\$0				\$0		\$0	397
Other Tangible Plant         399         Image: Constraint of the plant         \$0	Miscellaneous Equipment	398								\$0				\$0			
	Other Tangible Plant	399					\$0			\$0				\$0		\$0	399
	Total		\$157,724	\$0		\$0	\$157,724			\$4,795	\$136,356	\$0		\$141,151		\$16,573	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	Amortization Accrual	Amortization Reserve Start	Amortization Reserve	Remaining Amortization
Jul-Dec 2010	Jul-Dec 2010		Jul-Dec 2010	Jul-Dec 2010	Jul-Dec 2010		
\$0	\$763		\$763	\$12	\$462	\$474	\$28

Notes

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

Total Plant in Service	\$157,724
Total CIAC	\$763
Total Reserves	\$141,151
	\$15,810
Amortized CIAC	\$474

\$16,284

Net Rate Base

# 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"

Schedule SBM-d2
Page 1 of 8

# 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.
	J	un to Dec 201	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	201
Franchises & Consents	301	\$7,960				\$7,960			<u>\$0</u> \$0				\$7,984 \$924			301
Miscellaneous Intantible Plant	302	\$924				\$924							\$924			302
SOURCE OF SUPPLY PLANT	303	\$2,509				\$2,509			ŞU	\$2,509			\$2,509		ŞU	303
Structures & Improvements	311 (304)	\$0				\$0		2.50	\$0	\$0			ŚO		ćo	311 (304)
	311 (304)	\$0 \$2.918				\$0		2.50	<u>\$0</u> \$34				\$0			
Wells and Springs	,						2.0						17 -			314 (307)
Supply Mains	316 (309)	\$0				\$0		2.00	\$0	\$0			\$0		ŞU	316 (309)
PUMPING PLANT						4.							44.44		4	
Structures & Improvements	321	\$9,882				\$9,882	2.5		\$144				\$2,204		\$7,678	
Electric Pumping Equipment	325 (311)	\$27,101				\$27,101	5.0		\$790				\$24,004			325 (311)
Other Pumping Equipment	328	\$5,136		d		\$5,136	4.0		\$120	1.7.1.1			\$6,186		-\$1,050	328
WATER TREATMENT PLANT									\$0							
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				\$4,755			342 (330)
Transmission & Distribution Mains	343 (331)	\$37,580				\$37,580	2.0		\$438				\$17,527			343 (331)
Services	345 (333)	\$2,253				\$2,253	2.5		\$33				\$100			345 (333)
Meters	346 (334)	\$25,497				\$25,497	10.0		\$1,487				\$23,334			346 (334)
Meter Installations	347 (334)	\$7,120				\$7,120	2.5		\$104				\$3,829			347 (334)
Hydrants	348 (335)	\$3,799				\$3,799	2.0		\$44				\$572			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$455		b		\$455			\$0				\$0			389 (374)
Structures & Improvements	390	\$0				\$0		2.50	\$0				\$0			390
Office Furniture & Equipment	391	\$0				\$0		5.00	\$0				\$0			391
Office Computer Equipment	391.1	\$811				\$811	1.0		\$5				\$982		-\$171	
Transportation Equipment	392	\$1,926				\$1,926	7.0		\$79				\$1,952		-\$26	392
Tools, Shop & Garage Equipment	394	\$1,191				\$1,191	5.0		\$35	\$686		с	\$721		\$469	
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	

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		
			-	-			
	6762.00		6763	640	£462	ć 400	6202
	\$763.00		\$763	\$18	\$462	\$480	\$283

Notes	Total Plant in Service	\$144,847	
	Total CIAC	\$763	
b. actual account for this amount is 310 (Source of Supply Land/Land Rights)	Total Reserves	\$100,334	
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.		\$43,750	
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	Amortized CIAC	\$480	
	Net Rate Base	\$44,230	

#### 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"

# Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012		2012	
Organization	301	\$7,960				\$7,960			\$0	\$7,984			\$7.984		¢24	301
Franchises & Consents	302	\$7,960				\$7,960			\$0	\$7,984			\$7,984			302
Miscellaneous Intantible Plant	303	\$924				\$2,509			\$0	\$924			\$2,509			302
SOURCE OF SUPPLY PLANT	303	\$2,303				32,303				\$2,303			32,303		οÇ	505
Structures & Improvements	311 (304)	\$0				ŚO			\$0	\$0			\$0		¢0	311 (304)
Wells and Springs	314 (307)	\$0 \$2,918				\$2,918	2.0		\$58	\$2,418			\$2,476			314 (307)
Supply Mains	316 (309)	\$2,918				\$2,918	2.0		\$58	\$2,418 \$0			\$2,478 \$0			316 (309)
PUMPING PLANT	510 (509)	ŞU				ŞU			ŞU	ŞU			ŞU		ŞU	210 (203)
Structures & Improvements	321	\$9.882				\$9.882	2.5		\$247	\$2.204			\$2.451		\$7.431	221
Electric Pumping Equipment	325 (311)	\$9,882				\$9,882	2.5		\$247	\$2,204			\$2,451			2 325 (311)
Other Pumping Equipment	328	\$5,136				\$5,136	4.0		\$1,555	\$24,004			\$6,391		-\$1,255	
WATER TREATMENT PLANT	526	\$5,150				\$5,130	4.0		\$205	\$0,180			20,391		-\$1,255	528
Water Treatment Equipment	332 (320)	\$433				\$433	2.9		\$13	\$322			\$335		ćog	3 332 (320)
TRANSMISSION & DISTRIBUTION PLANT	552 (520)	Ş433				Ş433	2.5		Ş13	<i>3322</i>			3333		\$50	552 (520)
Distribution Reservoirs & Standpipes	342 (330)	\$7,333				\$7,333	2.5		\$183	\$4,755			\$4.938		¢2.205	342 (330)
Transmission & Distribution Mains	343 (331)	\$37,580				\$37,580	2.0		\$752	\$17,527			\$18,279			2 343 (331)
Services	345 (333)	\$2,253				\$2,253	2.5		\$56	\$100			\$156			3 345 (333)
Meters	346 (334)	\$25,497				\$25,497	10.0		\$2,550	\$23,334			\$25.884			7 346 (334)
Meter Installations	347 (334)	\$7,120				\$7,120	2.5		\$178	\$3,829			\$4.007			3 347 (334)
Hydrants	348 (335)	\$3,799				\$3,799			\$76	\$572			\$648			2 348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0,755 \$0				\$0	2.0		\$0	\$0			\$0.00			349 (339)
GENERAL PLANT	515 (555)	ΨŪ				ψŪ			çõ	ψŪ			ço		ψŪ	515 (555)
Land & Land Rights	389 (374)	\$455				\$455			\$0	\$0			\$0		\$455	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390
Office Furniture & Equipment	391	\$0				\$0			\$0	\$0			\$0			391
Office Computer Equipment	391.1	\$811				\$811	1.0		\$8	\$982			\$990			391.1
Transportation Equipment	392	\$1.926				\$1.926	7.0		\$135	\$1.952			\$2.087		-\$161	
Tools, Shop & Garage Equipment	394	\$1,191				\$1,191	5.0		\$60	\$721			\$781		\$409	
Power Operated Equipment	396	\$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			398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$144.847	\$0		\$0	\$144.847			\$5.877	\$100.334	\$0		\$106.211		\$38.636	

2012	2012		2012	2012			
				2012	2012		
		1					
\$0	\$763		\$763	\$31	\$480	\$511	\$252

 Total Plant in Service
 \$144,847

 Total CIAC
 \$763

 Total Reserves
 \$106,211

 \$37,873
 \$37,873

\$511

\$38,384

Amortized CIAC

Net Rate Base

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 Amatrization Reserve"

# 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.
		2013	2013		2013	2013	(percent)	(percent)	12 months	2013	2013		2013		2013	
INTANGIBLE PLANT																
Organization	301	\$7,960				\$7,960			\$0	\$7,984			\$7,984		(\$24)	301
Franchises & Consents	302	\$924				\$924			\$0	\$924			\$924			302
Miscellaneous Intantible Plant	303	\$2,509				\$2,509			\$0	\$2,509			\$2,509		\$0	303
SOURCE OF SUPPLY PLANT																
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314	\$2,918	\$362	а	\$43	\$3,237	2.0		\$62	\$2,476			\$2,495		\$742	314
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$9,882	\$390	а	\$67	\$10,204	2.5		\$251	\$2,451			\$2,635		\$7,570	321
Electric Pumping Equipment	325 (311)	\$27,101				\$27,101	5.0		\$1,355	\$25,359			\$26,714		\$387	325 (311)
Other Pumping Equipment	328	\$5,136				\$5,136	4.0		\$205	\$6,391			\$6,596		(\$1,460)	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$433				\$433	2.9		\$13	\$335			\$348		\$85	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$7,333				\$7,333	2.5		\$183	\$4,938			\$5,121		\$2,212	342 (330)
Transmission & Distribution Mains	343	\$37,580	\$1,595	а	\$141	\$39,034	2.0		\$766	\$18,279			\$18,904		\$20,130	343
Services	345 (333)	\$2,253				\$2,253	2.5		\$56	\$156			\$212		\$2,042	345 (333)
Meters	346 (334)	\$25,497	\$1,731	а	\$941	\$26,286	10.0		\$2,589	\$25,884			\$27,531		(\$1,245)	346 (334)
Meter Installations	347 (334)	\$7,120				\$7,120	2.5		\$178	\$4,007			\$4,185		\$2,935	347 (334)
Hydrants	348 (335)	\$3,799				\$3,799	2.0		\$76	\$648			\$724		\$3,076	348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
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	\$1,067	a, b	\$0	\$1,067		5.00	\$27	\$0			\$27		\$1,040	391
Office Computer Equipment	391.1	\$811				\$811	1.0		\$8	\$990			\$998		(\$187)	391.1
Transportation Equipment	392	\$1,926				\$1,926	7.0		\$135	\$2,087			\$2,222		(\$296)	392
Tools, Shop & Garage Equipment	394	\$1,191				\$1,191	5.0		\$60	\$781			\$841		\$349	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$19				\$19	6.7		\$1	\$15			\$16		\$4	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	\$5.144		\$1.193	\$148.798			\$5.965	\$106.211	\$0		\$110.984		\$37.814	

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	
						30	
-\$2						-\$2	
-92						-32	
						\$0	
						\$0	
						ŞŪ	
-\$2	\$763		\$761	\$31	\$511	\$540	\$22:
-\$2	\$763		-\$2,904	-\$166	\$512	-\$3,321	\$41

Notes:

A additions and retirments based on Liberty response to DRs 0044 and 0045 and 0099, allocated to KMB properties. b. Surrogate rate applied because no rate was ordered for this account.

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Total Plant in Service	\$148,798
Total CIAC	\$761
Total Reserves	\$110,984
	\$37,053

\$540

\$37,593

Amortized CIAC

Net Rate Base

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 Amoritzation Reserve"

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# 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 Acco	
		2014	2014		2014	2014	(percent)	(percent)	12 months	2014	2014		2014		2014	
INTANGIBLE PLANT		47.000				47.000			40	4= 00.4			47.00.0		-\$24 301	
Organization	301 302	\$7,960 \$924				\$7,960 \$924			\$0 \$0	\$7,984 \$924			\$7,984 \$924		-\$24 301 \$0 302	
Franchises & Consents Miscellaneous Intantible Plant	302	\$924 \$2,509				\$924			\$0 \$0	\$924 \$2,509			\$924		\$0 302 \$0 303	
	303	\$2,509				\$2,509			ŞU	\$2,509			\$2,509		Ş0 303	
SOURCE OF SUPPLY PLANT	211 (22.1)	40				40			40	40			40		40 011 /	0.0.43
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0 311 (	
Wells and Springs	314 (307)	\$3,237				\$3,237	2.0		\$65	\$2,495			\$2,560		\$677 314 (	
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0 316 (3	309)
PUMPING PLANT																
Structures & Improvements	321	\$10,204	\$255	а	\$50	\$10,410			\$258	\$2,635			\$2,843		\$7,567 321	
Electric Pumping Equipment	325 (311)	\$27,101				\$27,101	5.0		\$1,355	\$26,714			\$28,069		-\$968 325 (3	311)
Other Pumping Equipment	328	\$5,136				\$5,136	4.0		\$205	\$6,596			\$6,801		-\$1,665 328	
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$433				\$433	2.9		\$13	\$348			\$361		\$72 332 (3	320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$7,333				\$7,333	2.5		\$183	\$5,121			\$5,304		\$2,029 342 (	330)
Transmission & Distribution Mains	343	\$39,034	\$8,385	а	\$95	\$47,324	2.0		\$864	\$18,904			\$19,673		\$27,651 343	
Services	345 (333)	\$2,253				\$2,253	2.5		\$56	\$212			\$268		\$1,986 345 (3	333)
Meters	346	\$26,286	\$3,307	а	\$896	\$28,696	10.0		\$2,749	\$27,531			\$29,384		-\$688 346	
Meter Installations	347 (334)	\$7,120				\$7,120	2.5		\$178	\$4,185			\$4,363		\$2,757 347 (	334)
Hydrants	348 (335)	\$3,799				\$3,799	2.0		\$76	\$724			\$800		\$3,000 348 (	335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0 349 (3	339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$455				\$455			\$0	\$0			\$0		\$455 389 (3	374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0 390	
Office Furniture & Equipment	391	\$1,067				\$1,067		5.00	\$53	\$27			\$80		\$987 391	
Office Computer Equipment	391.1	\$811				\$811	1.0		\$8	\$998		1	\$1.006		-\$195 391.1	1
Transportation Equipment	392	\$1,926		а	\$1,926	\$0			\$67	\$2,222	\$173	b	\$536		-\$536 392	
Tools, Shop & Garage Equipment	394	\$1,191	\$159	а	\$99	\$1,251	5.0		\$61	\$841			\$803		\$448 394	
Power Operated Equipment	396	\$0	,		<b>700</b>	\$0			\$0	\$0		1	\$0		\$0 396	
Communication Equipment	397	\$19				\$19			\$1	\$16			\$17		\$3 397	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0 398	
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0 399	
Total		\$148,798	\$12.106		\$3.065	\$157.839			\$6,192	\$110.984	\$173		\$114.284		\$43,555	

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		
-\$1						-\$1	
-\$1	\$761		\$759	\$31	\$540	\$569	\$190

Notes:

a. Additions and retirments based on Liberty response to DRs 0044 and 0045, allocated to KMB properties.
 b. Net salvage value assumed as 9% of retirement (Liberty has not been tracking salvage)

Total Plant in Service	\$157,839
Total CIAC	\$759
Total Reserves	\$114,284
	\$42,796

\$569 \$43,365

Amortized CIAC

Net Rate Base

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"

# 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.
		2015	2015		2015	2015	(percent)	(percent)	12 months	2015	2015		2015		2015
INTANGIBLE PLANT		47.050				4= 0.00			40	47.004			47.004		-\$24 301
Organization	301	\$7,960				\$7,960			\$0	\$7,984			\$7,984		-\$24 301
Franchises & Consents Miscellaneous Intantible Plant	302 303	\$924 \$2,509	\$889	-	\$709	\$924 \$2.689			\$0 \$0	\$924 \$2,509			\$924 \$1.800		\$0 302
SOURCE OF SUPPLY PLANT	303	\$2,509	\$889	а	\$709	\$2,689			ŞU	\$2,509			\$1,800		\$889 303
	311 (304)	ćo				\$0			ćo	¢0			ćo		\$0 311 (304)
Structures & Improvements	,	\$0 \$3,237	410.000		40 701				\$0 \$147	\$0			\$0		\$0 311 (304) \$11.458 314
Wells and Springs	314	\$3,237	\$10,928	а	\$2,721	\$11,444 \$0	2.0		\$147	\$2,560 \$0			-\$13 \$0		
Supply Mains	316 (309)	ŞO				\$0			ŞU	Ş0			Ş0		\$0 316 (309)
PUMPING PLANT		\$10.410	\$38.985		40.444	A			\$646	40.040			-\$4.675		\$45.906 321
Structures & Improvements	321		1 /	-	\$8,164 \$120	\$41,231	2.5			\$2,843			1 /		-\$2,072 325 (311)
Electric Pumping Equipment	325 (311)	\$27,101	\$253	а	\$120	\$27,235	5.0		\$1,358	\$28,069			\$29,307		-\$2,072 325 (311) -\$1.870 328
Other Pumping Equipment	328	\$5,136				\$5,136	4.0		\$205	\$6,801			\$7,006		-\$1,870 328
WATER TREATMENT PLANT	000 (000)	A 100				4.00				40.04			40.74		450 000 (000)
Water Treatment Equipment	332 (320)	\$433				\$433	2.9		\$13	\$361			\$374		\$59 332 (320)
TRANSMISSION & DISTRIBUTION PLANT		47.000				4= 000				45.00.0			45.103		A
Distribution Reservoirs & Standpipes	342 (330)	\$7,333 \$47.324	<i>646.600</i>		\$1.505	\$7,333 \$62,499	2.5		\$183 \$1.098	\$5,304			\$5,487 \$19,266		\$1,846 342 (330) \$43,234 343
Transmission & Distribution Mains	343	\$47,324	\$16,680 \$748			\$62,499	2.0		\$1,098	\$19,673			\$19,266		\$43,234 343 \$2,670 345
Services	345 346 (334)	\$2,253	\$/48 \$2		\$160	\$2,842	2.5		\$64 \$2.870	\$268 \$29,384			\$172		
Meters			\$2	а	\$1	1 - 1 - 1									-\$3,556 346 (334)
Meter Installations	347 (334)	\$7,120				\$7,120	2.5		\$178	\$4,363			\$4,541		\$2,579 347 (334)
Hydrants	348 (335)	\$3,799				\$3,799	2.0		\$76	\$800			\$876		\$2,924 348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0 349 (339)
GENERAL PLANT		4							4.5	4.5					
Land & Land Rights	389 (374)	\$455 \$0				\$455 \$0			\$0	\$0 \$0			\$0		\$455 389 (374)
Structures & Improvements	390	<b>7</b> -				70			\$0	÷ •			\$0		\$0 390
Office Furniture & Equipment	391	\$1,067				\$1,067		5.00		\$80			\$133		\$934 391
Office Computer Equipment	391.1	\$811				\$811	1.0		\$8	\$1,006			\$1,014		-\$203 391.1
Transportation Equipment	392	\$0			4	\$0			\$0	\$536			\$536		-\$536 392
Tools, Shop & Garage Equipment	394	\$1,251	\$268	а	\$167	\$1,351			\$65	\$803			\$701		\$650 394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0 396
Communication Equipment	397	\$19	\$656	а	\$19	\$656			\$23	\$17			\$20		\$635 397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0 398
Other Tangible Plant	399	\$0	\$0		\$0	\$0		5.00		\$0		с	\$0		\$0 399
Total		\$157,839	\$69,408		\$13,566	\$213,681			\$6,987	\$114,284	\$0		\$107,705		\$105,977

Start or Add or Remove 2015	Balance CIAC Start 2015	Notes	CIAC End <b>2015</b>	CIAC Amortization Accrual 2015	CIAC Amortization Reserve Start 2015	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
2015	2015		2015	2015	2015		
-\$23						-\$23	
-\$2						-\$2	
-\$25	\$759		\$734	\$28	\$569	\$572	\$162

Notes:

a. Additions and retirments 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 assiged 20-year service life, for this account in WR-2016-0301.

c. Depreciation reserve balance adjusted as shown in Depreciation Reserve Adjustments below.

Total Plant in Service	\$213,681
Total CIAC	\$734
Total Reserves	\$107,705
	\$105,242

\$572

\$105,815

Amortized CIAC

Net Rate Base

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"

# Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2016	2016		2016	2016	(percent)	(percent)	12 months	2016	2016		2016		2016	
Organization	301	\$7,960				\$7,960			\$0	\$7,984			\$7,984		-\$24	201
Franchises & Consents	301	\$924				\$924			\$0 \$0				\$924			302
Miscellaneous Intantible Plant	302	\$2,689				\$2,689			\$0				\$1,800		\$889	
SOURCE OF SUPPLY PLANT	505	\$2,005				92,005			ψŪ	\$1,000			\$1,000		2005	505
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		ŚO	311 (304)
Wells and Springs	311 (304)	\$11,444	\$2,028	3	\$263	\$13,210			\$247				-\$29		\$13,239	
Supply Mains	316 (309)	\$11,444	92,020	u	Ş205	\$15,210			\$0				\$25			316 (309)
PUMPING PLANT	510 (505)	ŶŬ				ΟÇ			ŞŪ	ΟÇ			ΟÇ		Ç	510(505)
Structures & Improvements	321	\$41,231	\$3,335	a	\$692	\$43,874	2.5		\$1,064	-\$4,675			-\$4,303		\$48,177	321
Electric Pumping Equipment	325	\$27,235	\$2,774		\$1,233	\$28,777	5.0		\$1,400	\$29,307			\$29,474		-\$698	
Other Pumping Equipment	328	\$5,136	<i>\$2,774</i>		<i>\$1,233</i>	\$5.136			\$205	\$7.006			\$7.211		-\$2,075	
WATER TREATMENT PLANT	520	\$5,150				<i>\$3,130</i>	1.0		<i>\$</i> 205	<i>\$1,</i> 000			<i>çı,</i>		\$2,075	520
Water Treatment Equipment	332 (320)	\$433				\$433	2.9		\$13	\$374			\$387		\$46	332 (320)
TRANSMISSION & DISTRIBUTION PLANT	001 (010)	<b>P</b>				1.00			7-0	ţ.			+++++		<b>.</b>	
Distribution Reservoirs & Standpipes	342 (330)	\$7,333				\$7,333	2.5		\$183	\$5,487			\$5.670		\$1.663	342 (330)
Transmission & Distribution Mains	343	\$62,499	\$3,589	а	\$340	\$65,749			\$1,282				\$20,208		\$45,541	
Services	345 (333)	\$2,842	1.7			\$2,842			\$71				\$243			345 (333)
Meters	346 (334)	\$28,697	\$758	а	\$466	\$28,988	10.0		\$2,884	\$32,253			\$34,671		-\$5,682	346 (334)
Meter Installations	347 (334)	\$7,120				\$7,120	2.5		\$178	\$4,541			\$4,719		\$2,401	347 (334)
Hydrants	348 (335)	\$3,799				\$3,799	2.0		\$76	\$876			\$952		\$2,848	348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$455	\$233	а		\$688			\$0	\$0			\$0		\$688	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$1,067				\$1,067		5.00	\$53	\$133			\$186		\$881	391
Office Computer Equipment	391.1	\$811				\$811	1.0		\$8	\$1,014			\$1,022		-\$211	391.1
Transportation Equipment	392	\$0				\$0	7.0		\$0	\$536			\$536		-\$536	392
Tools, Shop & Garage Equipment	394	\$1,351				\$1,351	5.0		\$68	\$701			\$769		\$582	394
Power Operated Equipment	396	\$0				\$0			\$0				\$0		\$0	396
Communication Equipment	397	\$656				\$656	6.7		\$44	\$20			\$64		\$591	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398
Other Tangible Plant	399	\$0				\$0		5.00	\$0	\$0		b	\$0		\$0	399
Total		\$213,681	\$12,717		\$2,993	\$223,405			\$7,776	\$107,705	\$0		\$112,488		\$110,917	

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		
-\$5.11						-\$5	
-\$5	\$734		\$729	\$26	\$572	\$593	\$136

Notes: a. Additions and retirments 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 assiged 20-year service life, for this account in WR-2016-0301.	Total Plant in Service Total CIAC Total Reserves	\$223,405 \$729 \$112,488 \$110,188
	Amortized CIAC Net Rate Base	\$593 \$110,781

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

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

#### G YEARLY BALANCE CHECKS AND ESTIMATES -- NOT AUDI D -- FOR I

# Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2017	thru 11/30/2017		thru 11/30/2017	thru 11/30/2017	(percent)	(percent)	11 months	thru 11/30/2017	thru 11/30/2017		thru 11/30/2017		thru 11/30/2017	
INTANGIBLE PLANT		4				4				4			4			
Organization	301	\$7,960				\$7,960			\$0				\$7,984		(\$24)	
Franchises & Consents	302	\$924				\$924			\$0				\$924			302
Miscellaneous Intantible Plant	303	\$2,689				\$2,689			\$0	\$1,800			\$1,800		\$889	303
SOURCE OF SUPPLY PLANT																
Structures & Improvements	311 (304)	\$0				\$0			\$0				\$0			311 (304)
Wells and Springs	314 (307)	\$13,210				\$13,210	2.0		\$242	(\$29)			\$213			314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$43,874	\$9,866	а		\$53,740	2.5		\$1,118	(\$4,303)			(\$2,649)		\$56,388	
Electric Pumping Equipment	325 (311)	\$28,777				\$28,777	5.0		\$1,319	\$29,474			\$30,793			325 (311)
Other Pumping Equipment	328	\$5,136				\$5,136	4.0		\$188	\$7,211			\$7,399		(\$2,263)	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$433				\$433	2.9		\$12	\$387			\$399		\$34	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$7,333				\$7,333	2.5		\$168	\$5,670			\$5,838		\$1,495	342 (330)
Transmission & Distribution Mains	343	\$65,749	\$23,044	а	\$375	\$88,417	2.0		\$1,413	\$20,208			\$21,246		\$67,171	343
Services	345 (333)	\$2,842	\$381	а	\$50	\$3,173	2.5		\$69	\$243			\$262		\$2,911	345 (333)
Meters	346 (334)	\$28,988	\$1,167		\$904	\$29,251	10.0		\$2,669	\$34,671			\$36,435			346 (334)
Meter Installations	347 (334)	\$7,120				\$7,120	2.5		\$163	\$4,719			\$4,882		\$2,238	347 (334)
Hydrants	348 (335)	\$3,799				\$3,799	2.0		\$70				\$1,022			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0				\$0			349 (339)
GENERAL PLANT	0.00(000)	÷-				+-			+-	+-			+-		+-	
Land & Land Rights	389/374	\$688				\$688			\$0	\$0			\$0		\$688	389/374
Structures & Improvements	390	\$0				\$0			\$0				\$0			390
Office Furniture & Equipment	391	\$1,067				\$1,067		5.00					\$235		\$832	
Office Computer Equipment	391.1	\$811				\$811	1.0	5.00	\$7	\$1,022			\$1,029			391.1
Transportation Equipment	392	\$0				\$0	7.0		\$0				\$0			392
Tools, Shop & Garage Equipment	394	\$1,351				\$1,351	5.0		\$62	\$769			\$831		\$520	
Power Operated Equipment	396	\$1,551				\$1,551	5.0		\$0				\$0			396
Communication Equipment	397	\$656				\$656	6.7		\$40				\$104		\$551	397
Other Tangible Plant	399	\$0				\$0	017	5.00		\$0		h	\$0			399
SHARED SERVICES (as of June 30, 2017)	335	Jun 30, '17				ŲÇ		5.00	5 Months	ΰÇ		5	ŲÇ		ŲÇ	555
Land & Land Rigths	374.1	\$261		c		\$261	0.0		\$0	\$0		d	\$0		\$261	374.1
Structures & Improvements	390.1	\$10,795		c c		\$10,795	5.0		\$225	\$2,114		d	\$2,339		\$8,456	
Office Furniture & Equipment	391	\$10,795		ι •		\$10,795	4.75		\$225	\$2,114		<u>u</u> d	\$2,539		\$8,456	
	391	\$1,350		c		\$1,350	4.75		\$27 \$49			d d	\$282			391
Transportation Equipment	392.1	\$1,139 \$169		C .		\$1,139 \$169	4.50		\$49			d d	\$288		\$851	
Tools, Shop & Garage Equipment		\$169		L .		\$169	4.50					a d			\$149	
Miscellaneous Equipment	398			C					\$4			-	\$80			
Other Tangible Plant	399	\$410		C		\$410	4.75		\$8			d	\$252		\$158	
Other Tangible Plant - Servers	399.1	\$50		C		\$50	14.29		\$3			d	\$39			399.1
Other Tangible Plant - Network H/W	399.3	\$573		с		\$573	14.29		\$34			d	\$451			399.3
Other Tangible Plant - PC H/W	399.4	\$4,728		с		\$4,728	18.98		\$374	\$3,430		d	\$3,804			399.4
Other Tangible Plant - PC S/W	399.5	\$28,469		С		\$28,469	18.98		\$2,251	\$12,961		d	\$15,212		\$13,257	
Total		\$271,607	\$34,457		\$1,329	\$304,735			\$10,567	\$132,277	\$0		\$141,514		\$163,220	)

Start or Add or Remove         Bilance CAC Start         Notes         CIAC End         Amoritation Accrual         Amoritation Reserve Start         Amoritation Reserve         Amorit								
Image: state in the state i			Notes	CIAC End				Future CIAC Remaining Amortization
Image: state in the state i	thru 11/30/2017	thru 11/30/2017		thru 11/30/2017	thru 11/30/2017	thru 11/30/2017		
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-56 5729 5723 527 5593 5614 51								
-\$6 \$729 \$723 \$27 \$593 \$614 \$1								
	-\$6	\$729		\$723	\$27	\$593	\$614	\$109

Notes:

a. Additions and retirments 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 assiged 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; SS dep rates based on Report and Order and Stipulation in Case No. GR-2014-0152

Total Plant in Service \$304,735 Total CIAC \$723 Total Reserves \$141,514 \$162,497

> \$614 \$163,111

Amortized CIAC

Net Rate Base

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"

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# Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 5/31/2010	Additions	Note	Retirements	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.
INTANGIBLE PLANT		5,51,2010	5411 Dec 2010		5411 Dec 2010	5411 Dec 2010	(percent)	(percent)	7 1101113	5411 Dec 2010	201 000 2020		2011 2012 2010		5011 2020	
Organization	301	\$1.600		а		\$1.600			\$0	\$1.614		а	\$1.614		-\$14	301
Franchises & Consents	302	+=/==		-		\$0			\$0	<i>+ =/ • = ·</i>			\$0			302
Miscellaneous Intantible Plant	303					\$0			\$0				\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310					\$0			\$0				\$0		\$0	310
	311 (304)					\$0			\$0				\$0			311 (304)
Wells and Springs	314 (307)					\$0			\$0				\$0			314 (307)
Supply Mains	316 (309)					\$0			\$0				\$0			316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$1.561		а		\$1.561	2.5		\$23	\$1.116		а	\$1.139		\$422	321
Electric Pumping Equipment	325 (311)	\$9,230		а		\$9,230	5.0		\$269	-\$9,841		а	-\$9,572		\$18.802	325 (311)
Other Pumping Equipment	328	\$21,813				\$21,813			\$509	\$25,762			\$26,271		-\$4,458	
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)					\$0	2.9		\$0				\$0		<b>\$</b> 0	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)					\$0	2.5		\$0				\$0		\$0	342 (330)
Transmission & Distribution Mains	343 (331)	\$5,337		а		\$5,337	2.0		\$62	\$1,418		а	\$1,480		\$3,857	343 (331)
Services	345 (333)	\$1,261				\$1,261	2.5		\$18				\$18		\$1,243	345 (333)
Meters	346 (334)	\$4,546		а		\$4,546	10.0		\$265	\$972		а	\$1,237		\$3,309	346 (334)
Meter Installations	347 (334)	\$1,005		а		\$1,005	2.5		\$15	\$305		а	\$320		\$685	347 (334)
Hydrants	348 (335)					\$0	2.0		\$0				\$0		\$0	348 (335)
Other Trasmission & 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			\$0				\$0		\$0	390
Office Furniture & Equipment	391					\$0			\$0				\$0		\$0	391
Office Computer Equipment	391.1	\$370		а		\$370	1.0		\$4	\$437		а	\$441		-\$71	391.1
Transportation Equipment	392	\$874		а		\$874	7.0		\$61	\$814		а	\$875		-\$1	392
Tools, Shop & Garage Equipment	394	\$630		а		\$630	5.0		\$32	\$367		а	\$399		\$231	394
Power Operated Equipment	396					\$0			\$0				\$0		\$0	396
Communication Equipment	397	\$15		а		\$15	6.7		\$1	\$9		а	\$10		\$5	397
Miscellaneous Equipment	398					\$0			\$0				\$0		\$0	398
Other Tangible Plant	399					\$0			\$0				\$0		\$0	399
Total		\$48,242	\$0		\$0	\$48,242			\$1,259	\$22,973	\$0		\$24,232		\$24,010	

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 2010	Jun-Dec 2010		Jun-Dec 2010	Jun-Dec 2010	Jun-Dec 2010		
\$0	\$475	а	\$475	\$6	\$345	\$351	\$124

Notes

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

 Total Plant in Service
 \$48,242

 Total CIAC
 \$475

 Total Reserves
 \$24,232

 \$23,535

\$351

\$23,886

Amortized CIAC

Net Rate Base

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"

> Schedule SBM-d3 Page 1 of 8

#### WR-2018-0171 Liberty Utilities (Missouri Water) Crestview Acres 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.
		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	
INTANGIBLE PLANT																
Organization	301	3824.17				\$3,824			\$0				\$3,836			L 301
Franchises & Consents	302	443.77				\$444			\$0				\$444			302
Miscellaneous Intantible Plant	303	1205.28				\$1,205			\$0	\$1,205			\$1,205		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0			310
Structures & Improvements	311 (304)	\$0				\$0			\$0				\$0			311 (304)
Wells and Springs	314 (307)					\$1,402	2.0		\$16				\$1,162			314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$4,747				\$4,747	2.5		\$69	\$990			\$1,059		\$3,689	321
Electric Pumping Equipment	325 (311)	\$13,020				\$13,020	5.0		\$380	\$11,153			\$11,533		\$1,488	3 325 (311)
Other Pumping Equipment	328	\$2,467				\$2,467	4.0		\$58	\$2,914			\$2,972		-\$505	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$208				\$208	2.9		\$4	\$151			\$155		\$53	3 332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$3,523				\$3,523	2.5		\$51	\$2,233			\$2,284		\$1,239	342 (330)
Transmission & Distribution Mains	343 (331)	\$18,055				\$18,055	2.0		\$211	\$8,210			\$8,421		\$9,634	4 343 (331)
Services	345 (333)	\$1,083				\$1,083	2.5		\$16	\$32			\$48		\$1,035	5 345 (333)
Meters	346 (334)	\$12,249				\$12,249	10.0		\$715	\$10,496			\$11,211		\$1,039	9 346 (334)
Meter Installations	347 (334)	\$3,421				\$3,421	2.5		\$50	\$1,790			\$1,840		\$1,581	1 347 (334)
Hydrants	348 (335)	\$1,825				\$1,825	2.0		\$21	\$253			\$274		\$1,551	1 348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$219				\$219			\$0	\$0			\$0		\$219	9 389 (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		\$2	\$469			\$471		-\$82	391.1
Transportation Equipment	392	\$925				\$925	7.0		\$38	\$900			\$938			392
Tools, Shop & Garage Equipment	394	\$572				\$572	5.0		\$17	\$330			\$347		\$225	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$9				\$9	6.7		\$0	\$6			\$6		\$3	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$69,588	\$0		\$0	\$69,588			\$1,648	\$46,556	\$0		\$48,204		\$21,384	4

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	\$475	a	\$475	\$11	\$345	\$356	\$119

Notes

a. CIAC additions are from workpapers of acquisition case

0	0.019 ratio o	f beginning	CIAC to	beginner	plant balanc	e

Total Plant in Service	\$69,588
Total CIAC	\$475
Total Reserves	\$48,204
	\$20,909
Amortized CIAC	\$356
Net Rate Base	\$21,265

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"

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# Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012		2012	
INTANGIBLE PLANT		40.004				40.001			40	40.000			40.000			0.01
Organization	301 302	\$3,824 \$444				\$3,824 \$444			\$0 \$0	\$3,836			\$3,836 \$444		-\$11	301
Franchises & Consents Miscellaneous Intantible Plant	302	\$444 \$1,205				\$444 \$1.205			\$0 \$0	\$444 \$1.205			\$444 \$1.205			302
	303	\$1,205				\$1,205			ŞU	\$1,205			\$1,205		ŞU	303
SOURCE OF SUPPLY PLANT	310	ćo				ćo			ćo	¢0			ćo		¢0	310
Land & Land Rights		\$0				\$0			\$0	\$0			\$0			
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0			311 (304)
Wells and Springs	314 (307)	\$1,402				\$1,402			\$28	1,7.5			\$1,190			314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		Ş0	316 (309)
PUMPING PLANT						4			4	4					4	
Structures & Improvements	321	\$4,747				\$4,747			\$119				\$1,178		\$3,570	
Electric Pumping Equipment	325 (311)	\$13,020				\$13,020			\$651	\$11,533			\$12,184			325 (311)
Other Pumping Equipment	328	\$2,467				\$2,467	4.0		\$99	\$2,972			\$3,071		-\$604	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$208				\$208	2.9		\$6	\$155			\$161		\$47	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$3,523				\$3,523			\$88	1,7 -			\$2,372			342 (330)
Transmission & Distribution Mains	343 (331)	\$18,055				\$18,055			\$361	\$8,421			\$8,782			343 (331)
Services	345 (333)	\$1,083				\$1,083			\$27	\$48			\$75			345 (333)
Meters	346 (334)	\$12,249				\$12,249			\$1,225				\$12,436			346 (334)
Meter Installations	347 (334)	\$3,421				\$3,421			\$86	\$1,840			\$1,926			347 (334)
Hydrants	348 (335)	\$1,825				\$1,825			\$37	\$274			\$311			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$219				\$219			\$0	\$0			\$0			389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390
Office Furniture & Equipment	391	\$0				\$0			\$0	\$0			\$0			391
Office Computer Equipment	391.1	\$390				\$390			\$4	\$471			\$475			391.1
Transportation Equipment	392	\$925				\$925			\$65	\$938			\$1,003		-\$78	
Tools, Shop & Garage Equipment	394	\$572				\$572			\$29	\$347			\$376		\$196	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$9				\$9			\$1	\$6			\$7			397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0			399
Total		\$69,588	\$0		\$0	\$69,588			\$2,826	\$48,204	\$0		\$51,030		\$18,558	

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		
							<b>⊢</b>
							<b> </b>
							<b>⊢</b>
							<b>⊢−−−−</b>
							┝────┤
							<b>├───</b> ┤
\$0	\$475		\$475	\$19	\$356	\$375	\$100
<u>J</u> U	Ç475		ر بېږ	Ç19	Ş350	1 275	

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

\$18,458

Net Rate Base

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"

# 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.
		2013	2013		2013	2013	(percent)	(percent)	12 months	2013	2013		2013		2013	
INTANGIBLE PLANT																
Organization	301	\$3,824				\$3,824			\$0				\$3,836			L 301
Franchises & Consents	302	\$444				\$444			\$0				\$444			302
Miscellaneous Intantible Plant	303	\$1,205				\$1,205			\$0	\$1,205			\$1,205		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0			310
Structures & Improvements	311 (304)	\$0				\$0			\$0				\$0			311 (304)
Wells and Springs	314	\$1,402	\$174	а	\$21	\$1,555	2.0		\$30	\$1,190			\$1,199	-	\$356	314
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$4,747	\$187	а	\$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	5 325 (311)
Other Pumping Equipment	328	\$2,467				\$2,467	4.0		\$99	\$3,071			\$3,170		-\$703	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$208				\$208	2.9		\$6	\$161			\$167		\$41	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$3,523				\$3,523	2.5		\$88	\$2,372			\$2,460		\$1,063	3 342 (330)
Transmission & Distribution Mains	343	\$18,055	\$766	а	\$68	\$18,753	2.0		\$368	\$8,782			\$9,082		\$9,671	L 343
Services	345 (333)	\$1,083				\$1,083	2.5		\$27	\$75			\$102		\$981	L 345 (333)
Meters	346	\$12,249	\$831	а	\$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	7 348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
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	а	\$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			\$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
Total		\$69,588	\$2,471		\$573	\$71,486			\$2,869	\$51,030	\$0		\$53,326		\$18,160	

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	
-\$1						-\$1	
						\$0	
						\$0	
-\$1	\$475	-	\$474	\$19	\$375	\$393	\$81
-1761.91	475		-1286.91	-67	371	-1457.91	\$171

Notes:

a. Additions and retirments 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 Net Rate Base \$393

\$18,079

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

and "Year End CIAC Amortization Reserve"

# Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service 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		2014	2014		2014	2014	(percent)	(percent)	12 months	2014	2014		2014		2014	<u> </u>
	301	\$3.824				\$3.824			\$0	\$3.836			\$3.836		ć11	1 301
Organization Franchises & Consents	302	\$5,824 \$444				\$3,824			\$0 \$0	\$3,838			\$3,830			302
Miscellaneous Intantible Plant	303	\$444				\$1,205			\$0 \$0	\$1,205			\$1,205			303
SOURCE OF SUPPLY PLANT	303	\$1,203				\$1,205			30	\$1,203			\$1,203		ŞU	505
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		ćn	310
Structures & Improvements	311 (304)	\$0 \$0				\$0 \$0			\$0 \$0	\$0			\$0 \$0			) 311 (304)
Wells and Springs	311 (304) 314 (307)	\$0 \$1,555				\$0 \$1.555			\$0 \$31	\$0 \$1.199			\$0 \$1.230			5 314 (304
Supply Mains	314 (307) 316 (309)	\$1,555				\$1,555			\$31	\$1,199			\$1,230			314 (307
PUMPING PLANT	316 (309)	ŞU				ŞU			ŞU	ŞU			ŞU		Şu	1210 (309
Structures & Improvements	321	\$4,902	\$123		\$24	\$5.001	2.5		\$124	\$1.266			\$1.366		\$3.635	221
Electric Pumping Equipment	325 (311)	\$4,902 \$13,020	\$125	d	\$24	\$13,020			\$651	\$12,835			\$1,300			5 325 (311
Other Pumping Equipment	325 (511)	\$13,020				\$13,020			\$99	\$3,170			\$3,269		-\$463	
WATER TREATMENT PLANT	526	\$2,407				\$2,407	4.0	/	299	\$5,170			\$3,209		-3002	320
Water Treatment Equipment	332 (320)	\$208				\$208	2.9		\$6	\$167			\$173		625	5 332 (320
TRANSMISSION & DISTRIBUTION PLANT	332 (320)	\$208				\$208	2.9		.50	\$167			\$1/3		\$35	332 (320
Distribution Reservoirs & Standpipes	342 (330)	\$3,523				\$3,523	2.5		\$88	\$2,460			\$2,548		¢075	5 342 (330
Transmission & Distribution Mains	343	\$3,523	\$4,028		\$45	\$3,523			\$415	\$2,480			\$2,548		\$13.284	
Services	345 (333)	\$1,083	\$4,028	d	Ş45	\$1,083			\$415	\$9,082			\$9,432			4 345 (333
Meters	345 (555)	\$12,628	\$1,589		\$431	\$13,786			\$1,321	\$13,227			\$129		-\$331	
Meters Meter Installations	347 (334)	\$3,421	\$1,569	d	\$451	\$3,421			\$1,521 \$86	\$2,012			\$14,118			3 347 (334)
	348 (335)	\$5,421				\$1,825			\$80	\$348			\$2,098			0 348 (335
Hydrants Other Trasmission & Distribution Plant	348 (335) 349 (339)	\$1,825				\$1,825			\$37	\$348			\$385			348 (335)
GENERAL PLANT	549 (559)	ŞU				ŞU			ŞU	ŞU			ŞU		Şu	549 (559)
Land & Land Rights	389 (374)	\$219				\$219			\$0	\$0			\$0		6210	389 (374)
Structures & Improvements	390	\$219 \$0				\$219 \$0			\$0 \$0	\$0			\$0 \$0			390
Office Furniture & Equipment	390	\$0 \$512				\$0		5.00	\$0	\$0			\$0		\$473	
Office Computer Equipment	391	\$390				\$390			\$26 \$4	\$13			\$483			4 391.1
Transportation Equipment	391.1	\$390 \$925		3	\$925	\$390			\$4	\$479	\$83	b	\$483 \$258		-\$94	
Tools, Shop & Garage Equipment	392	\$925	\$76	2	\$925	\$0 \$601			\$32	\$405	50¢	0	\$386			5 392
Power Operated Equipment	396	\$572	\$70	a	\$47	\$601		1	\$29 \$0	\$405			\$386			394
Communication Equipment	396	\$0				\$0			\$0 \$1	\$8			\$9			390
Miscellaneous Equipment	398	\$9 \$0				\$9		1	\$1	\$0			\$9			398
Other Tangible Plant	398	\$0 \$0				\$0 \$0		1	\$0 \$0	\$0			\$0 \$0			398
	399	\$0 \$71,486	\$5,816		\$1.473	\$0 \$75,830			\$0 \$2,977	\$53,326	\$83		\$0 \$54,914		\$20.916	
Total	1 1	\$/1,486	\$5,816		\$1,473	\$75,830	1	1	\$2,977	\$53,326	\$83	1	\$54,914		\$20,916	2

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		
-\$1						-\$1	
-\$1	\$474		\$473	\$19	\$393	\$411	\$62

#### Notes:

Additions and retirments based on Liberty response to DRs 0044 and 0045 and 0099, allocated to KMB properties.
 b. salvage was assumed due to liberty response to DR33, in which Liberty indicated they do not record salvage

\$75,830
\$473
\$54,914
\$20,443

Amortized CIAC Net Rate Base \$411

\$20,854

#### 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"

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# 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.
		2015	2015		2015	2015	(percent)	(percent)	12 months	2015	2015		2015		2015	
INTANGIBLE PLANT		40.00.0				40.004			**	40.000			40.000			0.01
Organization	301 302	\$3,824 \$444				\$3,824 \$444			\$0	\$3,836 \$444			\$3,836 \$444			301
Franchises & Consents Miscellaneous Intantible Plant	302	\$444 \$1.205	\$427	-	\$341	\$444 \$1.292			\$0 \$0	\$444 \$1,205			\$444 \$865		\$0 \$427	
SOURCE OF SUPPLY PLANT	303	\$1,205	\$427	а	\$341	\$1,292			ŞU	\$1,205			2085		\$427	303
		40				40			40	4.0			40		4.0	
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0			310
Structures & Improvements	311 (304)	\$0	A+0		A	\$0			\$0	\$0			\$0			311 (304)
Wells and Springs	314 (307)	\$1,555	\$10,928	а	\$1,307	\$11,176	2.0		\$127	\$1,230			\$50			314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT		4	4.1.0.000		4				4.4.4	4			44.44			
Structures & Improvements	321	\$5,001	\$18,729		\$3,922	\$19,808			\$310	\$1,366			-\$2,246		\$22,054	
Electric Pumping Equipment	325	\$13,020	\$122	а	\$58	\$13,084	5.0		\$653	\$13,486			\$14,081		-\$997	
Other Pumping Equipment	328	\$2,467				\$2,467	4.0		\$99	\$3,269			\$3,368		-\$901	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$208				\$208	2.9		\$6	\$173			\$179		\$29	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$3,523				\$3,523	2.5		\$88	\$2,548			\$2,636			342 (330)
Transmission & Distribution Mains	343	\$22,736	\$8,014		\$723	\$30,026	2.0		\$528	\$9,452			\$9,256		\$20,770	
Services	345	\$1,083	\$360		\$77	\$1,365	2.5		\$31	\$129			\$83		\$1,282	
Meters	346	\$13,786	\$1	а	\$0	\$13,787	10.0		\$1,379	\$14,118			\$15,496		-\$1,710	
Meter Installations	347 (334)	\$3,421				\$3,421	2.5		\$86	\$2,098			\$2,184			7 347 (334)
Hydrants	348 (335)	\$1,825				\$1,825	2.0		\$37	\$385			\$422			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$219				\$219			\$0	\$0			\$0			389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390
Office Furniture & Equipment	391	\$512				\$512		5.00	\$26	\$39			\$65		\$447	
Office Computer Equipment	391.1	\$390				\$390	1.0		\$4	\$483			\$487			391.1
Transportation Equipment	392	\$0				\$0			\$0	\$258			\$258		-\$258	
Tools, Shop & Garage Equipment	394	\$601	\$129	а	\$80	\$649	5.0		\$31	\$386			\$337		\$312	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$9	\$315	а	\$9	\$315	6.7		\$11	\$9			\$11		\$304	
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
Total		\$75,830	\$39,024		\$6,517	\$108,336			\$3,416	\$54,914	\$0		\$51,813		\$56,523	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
2015	2015		2015	2015	2015		
-\$14						-\$14	
				1	1		
	4			4			4
-\$14	\$473		\$459	\$17	\$411	\$414	\$45

Notes:

a. Additions and retirments 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 assiged 20-year service life, for this account in WR-2016-0301.

 Total Plant in Service
 \$108,336

 Total CIAC
 \$459

 Total Reserves
 \$51,813

 \$56,064
 \$414

\$56,478

Net Rate Base

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"

# Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2016	2016		2016	2016	(percent)	(percent)	12 months	2016	2016		2016		2016	
INTANGIBLE PLANT	201	40.004				40.004			40	40.000			40.000			
Organization	301	\$3,824				\$3,824 \$444			\$0	1 - 7			\$3,836 \$444			301
Franchises & Consents Miscellaneous Intantible Plant	302	\$444 \$1,292				\$444 \$1,292			\$0 \$0	\$444 \$865			\$444 \$865		\$0	
SOURCE OF SUPPLY PLANT	303	\$1,292				\$1,292			ŞU	\$865			2085		\$427	303
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		¢0	310
	310 311 (304)	\$0 \$0				\$0 \$0			\$0 \$0	\$0 \$0			\$0 \$0			310 311 (304)
Structures & Improvements	311 (304) 314	\$0 \$11,176	\$974		\$126	\$0 \$12,024	2.0		\$0 \$232	\$0 \$50			\$0		\$0 \$11,869	
Wells and Springs	314 316 (309)	\$11,176 \$0	\$974	а	\$126	\$12,024 \$0	2.0		\$232 \$0	\$50			\$156			314 316 (309)
Supply Mains	316 (309)	ŞŨ				ŞŰ			Ş0	\$0			\$0		\$0	316 (309)
PUMPING PLANT	0.01	440.000	44.600		4000	444 484			4844	(40.0.10)			(40.000)		400.445	
Structures & Improvements	321	\$19,808	\$1,602		\$332	\$21,078	2.5		\$511	(\$2,246)			(\$2,067)		\$23,145 -\$337	
Electric Pumping Equipment	325	\$13,084	\$1,333	а	\$592	\$13,825			\$673	\$14,081			\$14,162			
Other Pumping Equipment	328	\$2,467				\$2,467	4.0		\$99	\$3,368			\$3,467		-\$1,000	328
WATER TREATMENT PLANT		4								A			4			
Water Treatment Equipment	332 (320)	\$208				\$208	2.9		\$6	\$179			\$185		Ş23	332 (320)
TRANSMISSION & DISTRIBUTION PLANT	0.40 (0.00)	\$3.523				40 500			\$88	40.000			40.001		4700	342 (330)
Distribution Reservoirs & Standpipes	342 (330) 343	\$3,523	A		44.60	\$3,523	2.5			\$2,636			\$2,724			
Transmission & Distribution Mains			\$1,724	а	\$163	\$31,587			\$616	\$9,256			\$9,709		\$21,878	
Services	345 (333)	\$1,365				\$1,365	2.5		\$34	\$83			\$117			345 (333)
Meters	346	\$13,787	\$364	а	\$224	\$13,927	10.0		\$1,386	\$15,496			\$16,658		-\$2,732	
Meter Installations	347 (334)	\$3,421				\$3,421	2.5		\$86	\$2,184			\$2,270			347 (334)
Hydrants	348 (335)	\$1,825				\$1,825	2.0		\$37	\$422			\$459			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		Ş0	349 (339)
GENERAL PLANT									4.5	4.5						
Land & Land Rights	389	\$219	\$112	а		\$330			\$0				\$0		\$330	
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390
Office Furniture & Equipment	391	\$512				\$512		5.00		\$65			\$91		\$421	
Office Computer Equipment	391.1	\$390				\$390	1.0		\$4	\$487			\$491			391.1
Transportation Equipment	392	\$0				\$0	7.0		\$0	\$258			\$258		-\$258	
Tools, Shop & Garage Equipment	394	\$649				\$649	5.0		\$32	\$337			\$369		\$280	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$315				\$315	6.7		\$21	\$11			\$32		\$283	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398
Other Tangible Plant	399	\$0				\$0		5.00		\$0			\$0			399
Total		\$108,336	\$6,109		\$1,438	\$113,007			\$3,851	\$51,813	\$0		\$54,226		\$58,782	4

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		
-\$3						-\$3	
-\$3	\$459		\$456	\$16	\$414	\$427	\$29

Notes:

a. Additions and retirments 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 assiged 20-year service life, for this account in WR-2016-0301.

 Total Plant in Service
 \$113,007

 Total CIAC
 \$456

 Total Reserves
 \$54,226

 \$58,326
 \$497

\$58,753

Net Rate Base

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"

# Contributions in Aid of Construction (CIAC)

Year End CIAC Future CIAC

Remaining

Amortization

Amortization

Reserve

Account Description	Account No.	In Service Balance Begin 2017	Additions	Note	Retirements	In Service Balance End thru 11/30/2017	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 11 months	Begin Reserve Balance thru 11/30/2017	Salvage Corrections thru 11/30/2017	Note End Reserve Balance thru 11/30/2017	Note	Net Plant End Account No.	Start or A Remo	ove	Balance CIAC Start Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start 7 thru 11/30/202	t
INTANGIBLE PLANT		2017					(percent)	(percent)	11 11011115					(		,0,201,				11,00,20	
Organization	301	\$3.824				\$3.824			\$0	\$3.836		\$3.836		(\$11) 301							-
Franchises & Consents	302	\$444				\$444			\$0			\$444		\$0 302							
Miscellaneous Intantible Plant	303	\$1,292				\$1,292			\$0			\$865		\$427 303						-	
SOURCE OF SUPPLY PLANT	505	<i><b><i>ψ</i></b><sub>1</sub>,252</i>				ψ1,202			çõ	<i>2003</i>				Ç427 505							-
Land & Land Rights	310	\$0				\$0			\$0	\$0		\$0		\$0 310						-	-
Structures & Improvements	311 (304)	\$0				\$0			\$0			\$0		\$0 311 (304)						-	-
Wells and Springs	314 (307)	\$12,024				\$12,024	2.0		\$220			\$376		\$11,649 314 (307)						-	-
Supply Mains	316 (309)	\$12,024				\$0			\$220			\$370		\$0 316 (309)							
PUMPING PLANT	510 (505)	ŲŲ				ŲÇ			ŲŲ	ŲÇ		Ĵ.		50 510 (505)						-	-
Structures & Improvements	321	\$21,078	\$4,740	1 2		\$25,818	2.5		\$537	(\$2,067)		(\$1,272)	N I	\$27,090 321							-
Electric Pumping Equipment	325 (311)	\$13,825		a		\$13,825	5.0		\$634	\$14,162		\$14,796	/	(\$971) 325 (311)							
Other Pumping Equipment	328	\$13,823				\$2,467	4.0		\$034			\$3,557		(\$1,090) 328							
WATER TREATMENT PLANT	320	32,407				32,407	4.0		350	33,407		\$3,337		(31,050) 328							_
Water Treatment Equipment	332 (320)	\$208				\$208	2.9		\$6	\$185		\$191		\$17 332 (320)						+	
TRANSMISSION & DISTRIBUTION PLANT	552 (520)	\$208				\$208	2.9		οç	\$105		\$191		\$17 332 (320)							_
Distribution Reservoirs & Standpipes	342 (330)	\$3,523				\$3,523	2.5		\$81	\$2,724		\$2,805		\$718 342 (330)							-
Transmission & Distribution Mains	343	\$31,587			\$180	\$42,478	2.0		\$679			\$10,208		\$32,270 343		-\$4				-	
Services	345	\$1,365			\$180	\$42,478	2.0		\$879			\$10,208		\$1,398 345		-54				+	
Meters	346 (334)	\$13,927			\$434	\$1,525	10.0		\$1,282	\$16,658		\$17,506		(\$3,453) 346 (334)		ŞU				+	-
Meter Installations	347 (334)	\$13,927 \$3,421		d	Ş454	\$14,055 \$3,421	2.5		\$1,282			\$17,506		\$1,073 347 (334)						+	
Hydrants	348 (335)	\$1,825				\$3,421	2.5		\$78			\$492		\$1,073 347 (334) \$1,333 348 (335)							
Other Trasmission & Distribution Plant	348 (335) 349 (339)								\$33 \$0			\$492		\$1,333 348 (335) \$0 349 (339)							
GENERAL PLANT	349 (339)	\$0				\$0			ŞU	ŞU		ŞU		\$0 349 (339)						+	_
Land & Land Rights	374	\$330				\$330			\$0	\$0		\$0		\$330 374						+	_
	374	\$330 \$0				\$330 \$0			\$0 \$0			\$0		\$330 374							
Structures & Improvements	390							5.00				50 b \$114									
Office Furniture & Equipment		\$512				\$512								\$398 391						+	
Office Computer Equipment	391.1 392	\$390 \$0				\$390 \$0	1.0		\$4 \$0			\$495		(\$106) 391.1 \$0 392							_
Transportation Equipment	392	\$0 \$649				\$0	7.0		\$0			\$399	1	\$250 392							
Tools, Shop & Garage Equipment						\$649	5.0							\$250 394							
Power Operated Equipment	396 397	\$0					6.7		\$0 \$19			\$0 b \$51									
Communication Equipment		\$315				\$315								\$264 397							
Miscellaneous Equipment	398 399	\$0 \$0			+	\$0 \$0		5.00	\$0 \$0	\$0 \$0		\$0 b, c \$0		\$0 398 \$0 399				+	1	+	
Other Tangible Plant	399					ŞU		5.00		ŞU		b, c \$0		\$0 399							
SHARED SERVICES (as of June 30, 2017)		Jun 30, '17				4.45			5 Months	40				A105 0711						_	
Land & Land Rigths	374.1 390.1	\$125		c		\$125 \$5,186	0.0		\$0 \$108			d \$0 d \$1,124		\$125 374.1 \$4,062 390.1						4	4
Structures & Improvements	390.1	\$5,186 \$649		c		\$5,186			\$108			d \$1,124 d \$136		\$4,062 390.1						4	4
Office Furniture & Equipment	391			C					\$13					\$408 392.1							4
Transportation Equipment	392.1	\$547 \$81		c		\$547 \$81			\$24			d \$139 d \$10		\$408 392.1						4	4
Tools, Shop & Garage Equipment Miscellaneous Equipment	394	\$81 \$124		0		\$81			\$2			d \$10 d \$38		\$86 398						4	
Other Tangible Plant	399	\$124 \$197		c		\$124			\$2			d \$121		\$76 399							
Other Tangible Plant - Servers	399	\$197 \$24		0		\$197			\$4			d \$121 d \$19		\$76 399							
Other Tangible Plant - Servers Other Tangible Plant - Network H/W	399.1	\$24 \$275		c		\$24	14.29		\$1			d \$19 d \$216		\$59 399.1						+	
Other Tangible Plant - PC H/W	399.5	\$2,272		c		\$2,272			\$10			d \$1,828		\$444 399.4							
Other Tangible Plant - PC S/W	399.5	\$13,677		c		\$13,677	18.98		\$1,082	\$1,648		d \$1,828		\$6,368 399.5							
Total		\$136,165		4	\$639	\$152,080			\$5,181		\$0			\$83,805		-\$4	\$456	\$452	2 \$1	.6 \$4	427

Ν	ю	te	s

Notes:	
a. Additions a	and retirments based on Liberty response to DRs 0044 and 0045, allocated to KMB properties.
h Depresieti	on reserve helence adjusted as shown in Depresistion Deserve Adjustments helew

b. Depreciation reserve balance adjusted as shown in Depreciation Reserve Adjustments below. c. Previous depreciation schedule had no rate for Acct. No. 399.

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

d. Based on Liberty WP 7-2.

e. Based on Liberty WP 7-3.

#### Depreciation Reserve Adjustments

Account Description	Account N	Adjustment	Purpose
Transportation Equipment	392	(\$258.00)	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	\$258.00	Reduce negative reserve balance.

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\$439

Total Plant in Service

Total CIAC

Total Reserves

Amortized CIAC

Net Rate Base

\$152,080

\$452

\$439 \$83,792

\$68,275

\$83,354

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"

# Contributions in Aid of Construction (CIAC)

Reserve Percent Accruals

Total End

of Life

Accrued

Net

Salvage

Account Description	Account No.	In Service Balance Begin	Additions Jun-Dec 2010	Note	Retirements	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	Note	End Reserve Balance Jun-Dec 2010	Note	Net Plant End Jun-Dec 2010	Account No.
INTANGIBLE PLANT		5/51/2010	5411 Dec 2010		5411 Dec 2010	5411 Dec 2010	(percenty	(percent)	7 11011013	5411 Dec 2010	5411 Dec 2010		2011 000 2010		5411 Dec 2010	
Organization	301	\$1.600		а		\$1.600			\$0	\$1.614		а	\$1.614		-\$14	301
Franchises & Consents	302					\$0			\$0				\$0		\$0	302
Miscellaneous Intantible Plant	303	\$11,160		а		\$11,160			\$0	\$11,160		а	\$11,160			303
SOURCE OF SUPPLY PLANT																
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			314 (307)
Supply Mains	316 (309)					\$0			\$0				\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$4,187		а		\$4,187	2.5		\$61	\$242		а	\$303		\$3,884	321
Electric Pumping Equipment	325 (311)	\$25,789		а		\$25,789	5.0		\$752	\$30,581		а	\$31,333		-\$5,544	325 (311)
Other Pumping Equipment	328					\$0	4.0		\$0				\$0		\$0	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)					\$0	2.9		\$0				\$0		\$0	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$322		а		\$322	2.5		\$5	\$64		а	\$69		\$253	342 (330)
Transmission & Distribution Mains	343 (331)	\$22,531		а		\$22,531	2.0		\$263	\$24,930		а	\$25,193		-\$2,662	343 (331)
Services	345 (333)	\$391		а		\$391	2.5		\$6	\$0		а	\$6		\$385	345 (333)
Meters	346 (334)	\$15,262		а		\$15,262	10.0		\$890	\$9,302		а	\$10,192		\$5,070	346 (334)
Meter Installations	347 (334)	\$4,932		а		\$4,932	2.5		\$72	\$2,939		а	\$3,011		\$1,921	347 (334)
Hydrants	348 (335)					\$0	2.0		\$0				\$0			348 (335)
Other Trasmission & Distribution Plant	349 (339)					\$0			\$0				\$0		\$0	349 (339)
GENERAL PLANT																
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		а		\$508	1.0		\$5			а	\$579			391.1
Transportation Equipment	392	\$1,335		а		\$1,335	7.0		\$93			а	\$1,336		-\$1	
Tools, Shop & Garage Equipment	394	\$802		а		\$802	5.0		\$40			а	\$494		\$308	
Power Operated Equipment	396					\$0			\$0				\$0			396
Communication Equipment	397	\$15		а		\$15	6.7		\$1			а	\$10			397
Miscellaneous Equipment	398					\$0			\$0				\$0			398
Other Tangible Plant	399					\$0			\$0				\$0		1.2	399
Total		\$88,834	\$0		\$0	\$88,834			\$2,188	\$83,112	\$0		\$85,300		\$3,534	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual Jun-Dec 2010	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remainin g Amortizat ion	Accour No.	Salvage Rate	Account Percent Accrued End	To C Ac Sa
5411 Dec 2010	5411 DCC 2010		Juli Dee 2010	5411 Dec 2010	5411 Dec 2010				(percent)	III DCC LUI	Ĭ
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								303		100.00%	-
								310		#DIV/0!	#1
								311 (30	4)	#DIV/0!	#
								314 (30	7) 0.00%	#DIV/0!	#1
								316 (30	9)	#DIV/0!	#1
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								325 (31	1) 0.00%		
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								392	9.00%		
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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

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Amortized CIAC \$5,965 Net Rate Base -\$2,584

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"

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# Contributions in Aid of Construction (CIAC)

Reserve Percent Accruals

Total End

of Life

Accrued

Net

Salvage

100.30% 100.30% 100.00% 100.00%

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	Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
INTANGIBLE PLANT		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	
Organization	301	\$3,162				\$3,162			\$0	\$3,171			\$3,171		ćo	301
Franchises & Consents	302	\$3,102				\$3,162			\$0 \$0				\$3,171			302
Miscellaneous Intantible Plant	302	\$307				\$367 \$997			\$0 \$0				\$307 \$997			302
SOURCE OF SUPPLY PLANT	505	2931				2997			ŞU	2997			2997		ŞU	505
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		ćo	310
Structures & Improvements	311 (304)	\$0				\$0 \$0			\$0				\$0			311 (304)
Wells and Springs	314 (307)	\$1,159				\$1,159			\$0				\$0			314 (307)
Supply Mains	316 (309)	\$1,135				\$1,135 \$0			\$14				\$901			316 (309)
PUMPING PLANT	510 (505)	ŞU				30			30						30	510 (505)
Structures & Improvements	321	\$3.925				\$3.925	2.5		Ś57	\$818			\$875		\$3.050	221
Electric Pumping Equipment	325 (311)	\$10,766				\$10,766	-		\$314				\$9,536			325 (311)
Other Pumping Equipment	325 (511)	\$10,766				\$10,766	4.0		\$48				\$9,550		-\$417	
WATER TREATMENT PLANT	320	32,040				32,040	4.0			\$2,405			32,437		-3417	520
Water Treatment Equipment	332 (320)	\$172				\$172	2.9		\$3	\$125			\$128		Ċ A A	332 (320)
TRANSMISSION & DISTRIBUTION PLANT	332 (320)	\$172				\$172	2.9			\$125			\$128		544	332 (32U)
Distribution Reservoirs & Standpipes	342 (330)	\$2.913				\$2.913	2.5		Ś42	\$1.846			\$1,888		¢1.025	342 (330)
Transmission & Distribution Mains	343 (331)	\$14,929				\$14,929	2.5		\$42				\$6,962			343 (331)
Services	345 (333)	\$14,525				\$14,525	2.5		\$174				\$0,502			345 (333)
Meters	346 (334)	\$10,128				\$10.128	10.0		\$591				\$9,269			346 (334)
Meters Meter Installations	340 (334)	\$2,828				\$2,828	2.5		\$41				\$1,521			340 (334)
Hydrants	348 (335)	\$1,509				\$1,509	2.0		\$18				\$228			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$1,505				\$1,509 \$0			\$10				\$228			349 (333)
GENERAL PLANT	545 (555)	ŲŲ				ΟÇ			ŲŲ	ŲŲ			γu		, JU	545 (555)
Land & Land Rights	389 (374)	\$181				\$181			\$0	\$0			\$0		ć101	389 (374)
Structures & Improvements	390	\$181				\$181 \$0			\$0				\$0			390
Office Furniture & Equipment	391	\$0				\$0 \$0			\$0				\$0			391
Office Computer Equipment	391.1	\$322				\$322			\$0				\$390			391.1
Transportation Equipment	392	\$765				\$765	7.0		\$31				\$775		-\$10	
Tools, Shop & Garage Equipment	394	\$473				\$473	5.0		\$14				\$287		\$186	
Power Operated Equipment	396	\$0				3473 \$0			\$14				\$287			396
Communication Equipment	397	\$0				30 \$8			\$0				\$5			397
Miscellaneous Equipment	397	<del>ې</del> ه \$0				ەد \$0			\$0 \$0				\$5			398
Other Tangible Plant	399	\$0				30 \$0			\$0				\$0			399
Total	555	\$57,539	\$0		\$0	\$0 \$57.539			\$1.362		\$0		\$0 \$39.857		\$17.682	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remainin g Amortizat ion		Account No.	Net Salvage Rate	Account Percent Accrued End	To c Ad Sa
Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	Jun-Dec 2011					(percent)	un-Dec 201	1
									301		100.30%	
									302		100.00%	
									303		100.00%	1
									310		#DIV/0!	#
									311 (304)		#DIV/0!	#
								] [	314 (307)	0.00%	82.93%	
									316 (309)		#DIV/0!	#
								I I				
								I I	321	0.00%	22.29%	
								I I	325 (311)	0.00%	88.57%	
								1 1	328	0.00%	120.45%	1
								1 1				
								1 1	332 (320)	0.00%	74.43%	
								1 1				
								1 1	342 (330)	0.00%	64.82%	
									343 (331)	0.00%	46.64%	
								1 1	345 (333)	0.00%	4.41%	
									346 (334)	0.00%	91.52%	
									347 (334)	0.00%	53.77%	
									348 (335)	0.00%	15.08%	
									349 (339)		#DIV/0!	#
								1 1				
								1 1	389 (374)		0.00%	
									390		#DIV/0!	#1
									391		#DIV/0!	#
									391.1	0.00%		
	1								392	9.00%		
									394	0.00%	60.59%	
									396	5.0070	#DIV/0!	#
									397	0.00%	65.88%	
	1						1		398	5.0070	#DIV/0!	#1
									399			#1
											#DIV/0!	

100.00% 100.00% #DIV/0! #DIV/0! #DIV/0! #DIV/0! 82.93% 82.93% #DIV/0! #DIV/0! 22.29% 22.29% 88.57% 88.57% 120.45% 120.45% 74.43% 74.43% 64.82% 64.82% 46.64% 46.64% 4.41% 4.41% 
 4.41%
 4.41%

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 91.52%

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 53.77%

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 15.08%
 #DIV/0! #DIV/0! 0.00% 0.00% #DIV/0! #DIV/0! #DIV/0! #DIV/0! 5 121.14% 121.14% 101.30% 111.32% 60.59% 60.59% 
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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

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

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

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# Contributions in Aid of Construction (CIAC)

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

and "Year End CIAC Amortization Reserve"

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

Reserve Percent Accruals

Total End

Account Description	Account No.	In Service Balance Begin 2012	Additions	Note	Retirements	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	Account No.
INTANGIBLE PLANT		2012	2012		2012	2012	(percent)	(percent)	12 11011013	2012	2012		2012		2012	
Organization	301	\$3,162				\$3,162			\$0	\$3.171			\$3,171		-\$9	301
Franchises & Consents	302	\$367				\$367			\$0	\$367			\$367			302
Miscellaneous Intantible 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			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 Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$181				\$181			\$0	\$0			\$0			389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390
Office Furniture & Equipment	391	\$0				\$0			\$0	\$0			\$0			391
Office Computer Equipment	391.1	\$322				\$322	1.0		\$3	\$390			\$393			391.1
Transportation Equipment	392	\$765				\$765	7.0		\$54	\$775			\$829		-\$64	
Tools, Shop & Garage Equipment	394	\$473				\$473	5.0		\$24	\$287			\$311		\$162	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$8				\$8	6.7		\$1	\$5			\$6			397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$57,539	\$0		\$0	\$57,539			\$2,336	\$39,857	\$0		\$42,193		\$15,346	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remainin g Amortizat ion		Account No.	Net Salvage Rate	Account Percent Accrued End	т 4 9
2012	2012		2012	2012	2012					(percent)	2012	+
								4 4				+
									301		100.30%	
								+ +	302		100.00%	
								4 4	303		100.00%	+
								+ +				+
									310		#DIV/0!	+
									311 (304)		#DIV/0!	+
									314 (307)	0.00%	84.92%	4
								4 4	316 (309)		#DIV/0!	╇
								+ +				+
									321	0.00%	24.79%	
									325 (311)	0.00%	93.57%	
								4 4	328	0.00%	124.47%	4
								+ +				+
								4 4	332 (320)	0.00%	77.34%	4
								+ +				+
									342 (330)	0.00%	67.33%	
									343 (331)		48.64% 6.87%	
									345 (333)	0.00%	101.52%	
									346 (334) 347 (334)	0.00%	56.28%	
									348 (335)	0.00%	17.07%	
									349 (339)	0.00%	#DIV/0!	4
								+ +	345 (335)		#010/01	+
								+ +	389 (374)		0.00%	+
									390		#DIV/0!	+
								+ +	391		#DIV/0!	+
									391.1	0.00%	122.07%	t
									392	9.00%	108.36%	
			1	1					394	0.00%	65.66%	
									396	0.00%	#DIV/0!	t
			1	1					397	0.00%	79.05%	t
			1	1					398	0.0070	#DIV/0!	╈
								+ +	399		#DIV/0!	t
\$0	\$12,083		\$12,083	\$491	\$6,102	\$6,593	\$5,490			•	, 5.	

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!

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

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SBM-d2 Rate Base Workbook and Plant Buildout W High Ridge Manor

# Contributions in Aid of Construction (CIAC)

Reserve Percent Accruals

Account

Percent Accrued

End

2013

Total End

of Life

Accrued Net

Salvage

Account Description	Account No.	In Service Balance Begin 2013	Additions 2013	Note	Retirements	In Service Balance End 2013	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2013	Salvage Corrections 2013	Note	End Reserve Balance 2013	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2015	2010		2015	2010	(percent)	(percent)	12 11011013	2015	2010		2015		2015	
Organization	301	\$3,162				\$3.162			\$0	\$3,171			\$3.171		-\$9	301
Franchises & Consents	302	\$367				\$367			\$0				\$367		\$0	302
Miscellaneous Intantible 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	\$1,159	\$144	а	\$17	\$1,286	2.0		\$24	\$984			\$991		\$295	314
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$3,925	\$155	а	\$27	\$4,054	2.5		\$100	\$973			\$1,047		\$3,007	321
Electric Pumping Equipment	325 (311)	\$10,766				\$10,766	5.0		\$538	\$10,074			\$10,612		\$154	325 (311)
Other Pumping Equipment	328	\$2,040				\$2,040	4.0		\$82	\$2,539			\$2,621		-\$581	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$172				\$172	2.9		\$5	\$133			\$138		\$34	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																1
Distribution Reservoirs & Standpipes	342 (330)	\$2,913				\$2,913	2.5		\$73	\$1,961			\$2,034			342 (330)
Transmission & Distribution Mains	343	\$14,929	\$633	а	\$56	\$15,506	2.0		\$304	\$7,261			\$7,509		\$7,997	343
Services	345 (333)	\$895				\$895	2.5		\$22	\$62			\$84		\$812	345 (333)
Meters	346	\$10,128	\$687	а	\$374	\$10,442	10.0		\$1,029	\$10,282			\$10,937		-\$496	346
Meter Installations	347 (334)	\$2,828				\$2,828	2.5		\$71	\$1,592			\$1,663		\$1,166	347 (334)
Hydrants	348 (335)	\$1,509				\$1,509	2.0		\$30				\$288		\$1,222	348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$181				\$181			\$0				\$0			389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$0		а	\$0			5.00		\$0			\$11		\$413	
Office Computer Equipment	391.1	\$322				\$322	1.0		\$3				\$396			391.1
Transportation Equipment	392	\$765				\$765	7.0		\$54	\$829			\$883		-\$118	
Tools, Shop & Garage Equipment	394	\$473				\$473	5.0		\$24	\$311			\$335		\$138	
Power Operated Equipment	396	\$0				\$0			\$0				\$0			396
Communication Equipment	397	\$8				\$8	6.7		\$1				\$7			397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$57,539	\$2,043		\$474	\$59,109			\$2,371	\$42,193	\$0		\$44,090		\$15,018	

\$34     .534       .34     .534       .34     .00%       .345     .00%       .346     .00%       .346     .00%       .346     .00%       .346     .00%       .346     .00%       .347     .00%       .347     .00%       .348     .00%       .349     .00%       .390     .00%       .391     .00%       .391     .00%       .391     .00%       .391     .00%       .392     .00%       .394     .00%       .394     .00%       .394     .00%       .394     .00%       .394     .00%       .394     .00%       .394     .00%       .394     .00%       .394     .00%       .394     .00%       .394     .00%       .394     .00%       .394     .00%										
Image: state of the s	or Remove	Start	Notes		Amortization Accrual	Amortization Reserve Start	Amortization	CIAC Remainin g Amortizat		Salvage Rate
302       303       310       311(304)       311(304)       311(304)       311(304)       311(304)       311(304)       321(300       322(310)       323(320)       323(320)       323(320)       323(320)       323(320)       323(320)       323(320)       323(320)       323(330)       323(331)       323(331)       323(331)       323(331)       323(331)       323(333)       323(333) <tr< th=""><th>2013</th><th>2013</th><th></th><th>2013</th><th>2013</th><th>2013</th><th></th><th></th><th></th><th>(percent)</th></tr<>	2013	2013		2013	2013	2013				(percent)
302       303       310       311(304)       311(304)       311(304)       311(304)       311(304)       311(304)       321(300       322(310)       323(320)       323(320)       323(320)       323(320)       323(320)       323(320)       323(320)       323(320)       323(330)       323(331)       323(331)       323(331)       323(331)       323(331)       323(333)       323(333) <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>201</td><td></td></tr<>									201	
303       303       303       303       303       303       310       311       321       322       331       331       331       332       333       334       335       334       335       336       336       338       3391       330   <										-
Image: state of the s										-
1     1     50       1     50       1     50       1     50       1     50       1     50       1     50       1     50       1     50       1     50       1     50       1     50       1     1									303	-
1     1     50       1     50       1     50       1     50       1     50       1     50       1     50       1     50       1     50       1     50       1     50       1     50       1     1									310	
314     0.00%       316 (309)     316 (309)       321     0.00%       328     0.00%       328     0.00%       328     0.00%       328     0.00%       321     0.00%       328     0.00%       321     0.00%       328     0.00%       328     0.00%       330										+
316 (309)       321 0.00%       323 (300)       323 (300)       323 (300)       323 (300)       323 (300)       323 (300)       323 (300)       323 (300)       323 (300)       323 (300)       323 (300)       323 (300)       323 (300)       323 (300)       323 (300)       323 (300)       324 (333)       325 (331)       320 (300)       343 (333)       343 (333)       344 (333)       343 (333)       344 (333)       344 (333)       344 (333)       341       341       342 (300)       344 (333)       343 (333)       344 (333)       343 (333)       344 (333)       341 (330)       342 (330)       343 (333)       344 (333)       343 (333)       344 (333)       341 (330)       342 (330)       343 (331)       344 (332)       343 (333)       344 (333)       343 (333)       344 (333)       343 (333)       344 (333)       344 (333)       343 (333) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>ŚO</td><td></td><td></td><td></td></t<>							ŚO			
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325 (311)     0.00%       328     0.00%       328     0.00%       328     0.00%       329     0.00%       320     0.00%       321 (300)     0.00%       323 (300)     0.00%       324 (330)     0.00%       324 (330)     0.00%       324 (330)     0.00%       324 (330)     0.00%       324 (330)     0.00%       324 (330)     0.00%       326 (311)     0.00%       327 (320)     0.00%       342 (330)     0.00%       345 (333)     0.00%       346 (335)     0.00%       347 (34)     0.00%       348 (335)     0.00%       349 (339)     0.00%       390     390       391     391       391     391       391     391       392     9.00%       394     0.00%       395     396       397     0.00%       398     399									510(505)	-
325 (311)     0.00%       328     0.00%       328     0.00%       328     0.00%       329     0.00%       320     0.00%       321 (300)     0.00%       323 (300)     0.00%       324 (330)     0.00%       324 (330)     0.00%       324 (330)     0.00%       324 (330)     0.00%       324 (330)     0.00%       324 (330)     0.00%       326 (311)     0.00%       327 (320)     0.00%       342 (330)     0.00%       345 (333)     0.00%       346 (335)     0.00%       347 (34)     0.00%       348 (335)     0.00%       349 (339)     0.00%       390     390       391     391       391     391       391     391       392     9.00%       394     0.00%       395     396       397     0.00%       398     399							\$0		321	0.00%
328     0.00%       328     0.00%       323     0.00%       334     0.00%       334     0.00%       334     0.00%       334     0.00%       334     0.00%       334     0.00%       334     0.00%       334     0.00%       343     0.00%       343     0.00%       344     0.00%       345     0.00%       346     0.00%       347     340       0     0							+*			
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534         534           534         -534           534         -534           534         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -50           391         -           50         -50           391         -           50         -50           391         -           50         -50           391         -           391         -           50         -50           391         -           391         -           392         9.00%           394         0.00%           395         -           396         -           397         0.00%           398         - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>í</td> <td></td>									í	
534         534           534         -534           534         -534           534         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -534           50         -50           391         -           50         -50           391         -           50         -50           391         -           50         -50           391         -           391         -           50         -50           391         -           391         -           392         9.00%           394         0.00%           395         -           396         -           397         0.00%           398         - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>332 (320)</td> <td>0.00%</td>									332 (320)	0.00%
\$34									i i	
345 (333)     0.00%       346 (0.00%     346 (0.00%       346 (0.00%     347 (133)       346 (0.00%     348 (335)       348 (335)     0.00%       348 (335)     0.00%       348 (337)     0.00%       348 (337)     0.00%       349 (39)     390       390     391       391     391       392     9.00%       394     0.00%       394     0.00%       394     0.00%       394     0.00%       394     0.00%       394     0.00%       394     0.00%       394     0.00%       394     398       399     399									342 (330)	0.00%
346     0.00%       347 (334)     0.00%       348 (335)     0.00%       348 (335)     0.00%       349 (339)     349 (339)       390     390       391     391       392     9.00%       394     0.00%       391     391       392     9.00%       394     0.00%       395     396       398     399	-\$34						-\$34		343	0.00%
347 (334)     0.00%       348 (335)     0.00%       348 (337)     0.00%       348 (337)     0.00%       348 (337)     0.00%       348 (337)     0.00%       348 (337)     0.00%       348 (337)     0.00%       348 (337)     0.00%       348 (337)     0.00%       349 (339)     0.00%       349 (339)     0.00%       349 (339)     0.00%       349 (339)     0.00%       349 (339)     0.00%       349 (339)     0.00%       391 (39)     0.00%       392 (300%)     396       393 (300)     0.00%       394 (300%)     396       395 (300%)     396									345 (333)	0.00%
348 (335)     0.00%       349 (330)     349 (330)       349 (330)     349 (330)       349 (330)     349 (330)       349 (330)     349 (330)       349 (330)     349 (330)       349 (330)     349 (330)       349 (330)     349 (330)       349 (330)     349 (330)       349 (330)     349 (330)       349 (330)     349 (330)       349 (300)     390       340 (330)     390       340 (330)     390       340 (330)     390       340 (330)     391.1       391.1     0.00%       394 (300)     394 (300)       395 (300)     396       396 (300)     398       399 (300)     399							\$0		346	0.00%
349 (339)       349 (339)       389 (374)       390       391       391       391       391       391       391       391       391       391       391       391       391       391       391       391       391       392       394       393       394       397       398									347 (334)	0.00%
Image: Constraint of the constr									348 (335)	0.00%
390         391           50         391.1         0.00%           391         391.1         0.00%           392         9.00%         394         0.00%           394         0.00%         396         397         0.00%           398         398         398         399         399									349 (339)	
390         391           50         391.1         0.00%           391         391.1         0.00%           392         9.00%         394         0.00%           394         0.00%         396         397         0.00%           398         398         398         399         399										
S0         391           391.1         0.00%           392         9.00%           394         0.00%           396         396           398         399									389 (374)	
391.1         0.00%           392         9.00%           394         0.00%           396         396           398         398									390	
392         9.00%           394         0.00%           396         396           397         0.00%           398         399							\$0		391	
394         0.00%           396         396           397         0.00%           398         398           399         399									391.1	0.00%
396         397         0.00%           398         398         399									392	9.00%
397         0.00%           398         398           399         399										0.00%
398 399										
399										0.00%
										1
-\$34 \$12,083 \$12,049 <b>\$491</b> \$6,593 \$7,050 \$4,999									399	
	-\$34	\$12,083		\$12,049	\$491	\$6,593	\$7,050	\$4,999	L .	

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	0.00%	77.08%	77.08%
316 (309)		#DIV/0!	#DIV/0!
321	0.00%	25.82%	25.82%
325 (311)	0.00%	98.57%	98.57%
328	0.00%	128.49%	128.49%
332 (320)	0.00%	80.25%	80.25%
342 (330)	0.00%	69.84%	69.84%
343	0.00%	48.43%	48.43%
345 (333)	0.00%	9.33%	9.33%
346	0.00%	104.75%	104.75%
347 (334)	0.00%	58.79%	58.79%
348 (335)	0.00%	19.06%	19.06%
349 (339)		#DIV/0!	#DIV/0!
389 (374)		0.00%	0.00%
390		#DIV/0!	#DIV/0!
391		2.60%	2.60%
391.1	0.00%	123.00%	123.00%
392	9.00%	115.41%	126.83%
394	0.00%	70.74%	70.74%
396		#DIV/0!	#DIV/0!
397	0.00%	92.23%	92.23%
398		#DIV/0!	#DIV/0!
399		#DIV/0!	#DIV/0!

Notes:

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

 Total Plant in Service
 \$59,109

 Total CIAC
 \$12,049

 Total Reserves
 \$44,090

 \$2,969
 \$2,969

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Amortized CIAC \$7,050 Net Rate Base \$10,019 Additions to CIAC recored and summed in "Start or Add or Remove"

and "Year End CIAC Amortization Reserve"

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

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# Contributions in Aid of Construction (CIAC)

Reserve Percent Accruals

Account Description	Account No.	In Service Balance Begin 2014	Additions 2014	Note	Retirements	In Service Balance End 2014	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2014	Salvage Corrections 2014	Note	End Reserve Balance 2014	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2014	2024		2014	2014	(percenty	(percent)	12 11011013	2024	2014		2014		2024	
Organization	301	\$3,162				\$3,162			\$0	\$3,171			\$3,171		-\$9	301
Franchises & Consents	302	\$367				\$367			\$0	\$367			\$367		\$0	302
Miscellaneous Intantible 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	311 (304)
Wells and Springs	314 (307)	\$1,286				\$1,286	2.0		\$26				\$1,017			314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$4,054	\$101	а	\$20	\$4,135	2.5		\$102	\$1,047			\$1,129		\$3,006	321
Electric Pumping Equipment	325 (311)	\$10,766				\$10,766	5.0		\$538	\$10,612			\$11,150		-\$384	325 (311)
Other Pumping Equipment	328	\$2,040				\$2,040	4.0		\$82	\$2,621			\$2,703		-\$663	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$172				\$172	2.9		\$5	\$138			\$143		\$29	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,913				\$2,913	2.5		\$73	\$2,034			\$2,107		\$806	342 (330)
Transmission & Distribution Mains	343	\$15,506	\$3,331	а	\$38	\$18,799	2.0		\$343	\$7,509			\$7,815		\$10,985	343
Services	345 (333)	\$895				\$895	2.5		\$22	\$84			\$106		\$790	345 (333)
Meters	346 (334)	\$10,442	\$1,314	а	\$356	\$11,399	10.0		\$1,092	\$10,937			\$11,673		-\$274	346 (334)
Meter Installations	347 (334)	\$2,828				\$2,828	2.5		\$71	\$1,663			\$1,734		\$1,095	347 (334)
Hydrants	348 (335)	\$1,509				\$1,509	2.0		\$30	\$288			\$318		\$1,192	348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$181				\$181			\$0	\$0			\$0			389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$424				\$424		5.00	\$21	\$11			\$32		\$392	391
Office Computer Equipment	391.1	\$322				\$322	1.0		\$3	\$396			\$399		-\$77	391.1
Transportation Equipment	392	\$765		а	\$765	\$0	7.0		\$27		\$69	b	\$214		-\$214	
Tools, Shop & Garage Equipment	394	\$473	\$24	а	\$0	÷ 101	5.0		\$24				\$359		\$138	
Power Operated Equipment	396	\$0				\$0			\$0				\$0			396
Communication Equipment	397	\$8				\$8	6.7		\$1	\$7			\$8	-		397
Miscellaneous Equipment	398	\$0				\$0			\$0				\$0	-		398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0	-	\$0	399
Total		\$59,109	\$4,770		\$1,179	\$62,700			\$2,460	\$44,090	\$69		\$45,441	-	\$17,259	

Start or Add Balance CIAC Notes CIAC End Amortization Amortization Amortization Amortization g Remainin g No. Ret Salvage Account Salvage Acco	rount recent ind Total End of Life Accrued Net Salvage
2014 2014 2014 2014 2014 (percent) 2	014
301 10	0.30% 100.30%
302 10	0.00% 100.00%
303 10	0.00% 100.00%
310 #D	IV/0! #DIV/0!
311 (304) #D	IV/0! #DIV/0!
	9.10% 79.10%
316 (309) #D	IV/0! #DIV/0!
\$0 321 0.00%	7.30% 27.30%
325 (311) 0.00% 10	3.56% 103.56%
328 0.00% 13	2.51% 132.51%
332 (320) 0.00% 8	3.16% 83.16%
342 (330) 0.00% 7	2.34% 72.34%
	1.57% 41.57%
	1.79% 11.79%
	2.40% 102.40%
	1.30% 61.30%
	1.04% 21.04%
	IV/0! #DIV/0!
389 (374)	0.00% 0.00%
	IV/0! #DIV/0!
	7.55% 7.55%
	3.93% 123.93%
	IV/0! #DIV/0!
	2.15% 72.15%
	IV/0! #DIV/0!
	5.40% 105.40%
	IV/0! #DIV/0!
	· · · · · · · · · · · · · · · · · · ·
399 #D	IV/0! #DIV/0!

Notes:

a. Additions and retirments based on Liberty response to DRs 0044 and 0045 and 0099, allocated to KMB properties. b. based on Liberty response to DR 33, net salvage was assumed

Total Plant in Service \$62,700 Total CIAC \$12,027 Total Reserves \$45,441 \$5,232

Amortized CIAC \$7,514 Net Rate Base \$12,746

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"

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# Contributions in Aid of Construction (CIAC)

Reserve Percent Accruals

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	Account No.
INTANGIBLE PLANT		2015	2015		2015	2015	(percent)	(percent)	12 monuns	2015	2015		2015		2015	
Organization	301	\$3.162				\$3.162			\$0	\$3.171			\$3.171		¢0.	301
Franchises & Consents	301	\$3,102				\$3,102			\$0				\$367			302
Miscellaneous Intantible Plant	303	\$997	\$353	2	\$282	\$1.068			\$0				\$715		\$353	
SOURCE OF SUPPLY PLANT	303	3337	\$333	a	<i>\$</i> 282	\$1,008				3337			\$/15		2223	303
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		ŚO	310
Structures & Improvements	311 (304)	\$0				50 \$0			\$0				\$0			311 (304)
Wells and Springs	314	\$1,286	\$9.036	3	\$1.081	\$9.241	2.0		\$105	\$1.017			\$41		\$9,200	
Supply Mains	316 (309)	\$1,280	\$5,050	a	Ş1,001	\$5,241	2.0		\$105				\$0			316 (309)
PUMPING PLANT	510 (505)	ŲÇ				ŲÇ			, Ç	ŲÇ			ŲŲ		ŲÇ	510 (505)
Structures & Improvements	321	\$4,135	\$15,487	a	\$3,243	\$12,090	2.5		\$203	\$1,129			-\$1,911		\$14,002	321
Electric Pumping Equipment	325 (311)	\$10,766	\$101		\$48	\$10.819	5.0		\$540				\$11.642			325 (311)
Other Pumping Equipment	328	\$2,040	Ŷ101	u	Ç 10	\$2,040	4.0		\$82				\$2,785		-\$745	
WATER TREATMENT PLANT	520	<i>\$2,040</i>				<i>\$2,040</i>	1.0		çoz	<i>\$2,705</i>			<i>\$2,703</i>		<i>Q145</i>	520
Water Treatment Equipment	332 (320)	\$172				\$172	2.9		\$5	\$143			\$148		\$74	332 (320)
TRANSMISSION & DISTRIBUTION PLANT	552 (520)	ý1/L				Ų1/L	2.0		Ç.	Ų145			Ç140		φ£4	552 (520)
Distribution Reservoirs & Standpipes	342 (330)	\$2.913				\$2,913	2.5		\$73	\$2.107			\$2.180		\$733	342 (330)
Transmission & Distribution Mains	343	\$18,799	\$6.626	а	\$598	\$24.827	2.0		\$436				\$7.653		\$17,175	
Services	345 (333)	\$895	\$297	а	\$63	\$1.129	2.5		\$25	\$106			\$67		\$1.062	345 (333)
Meters	346 (334)	\$11,399	\$1	а	\$0	\$11,400	10.0		\$1,140				\$12,813			346 (334)
Meter Installations	347 (334)	\$2,828	7-	-		\$2,828	2.5		\$71	\$1,734			\$1,805			347 (334)
Hydrants	348 (335)	\$1,509				\$1,509	2.0		\$30				\$348			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$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	\$424				\$424		5.00	\$21	\$32			\$53		\$371	391
Office Computer Equipment	391.1	\$322				\$322	1.0		\$3	\$399			\$402		-\$80	391.1
Transportation Equipment	392	\$0				\$0	7.0		\$0	\$214			\$214		-\$214	392
Tools, Shop & Garage Equipment	394	\$497	\$106	а	\$66	\$537	5.0		\$26				\$318		\$219	
Power Operated Equipment	396	\$0				\$0			\$0				\$0		\$0	396
Communication Equipment	397	\$8	\$260	а	\$8	\$260	6.7		\$9	\$8			\$9		\$251	397
Miscellaneous Equipment	398	\$0				\$0			\$0				\$0		\$0	398
Other Tangible Plant	399	\$0	\$0		\$0	\$0		5.00	\$0	\$0		b	\$0		\$0	399
Total		\$62,700	\$32,267		\$5,389	\$85,290			\$2,769	\$45,441	\$0		\$42,821		\$42,469	

		Contr	IDULIONS IN AIU	of Construction	(CIAC)				ĸ	eserve Perc	ent Accrua	15
Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remainin g Amortizat ion		Account No.	Net Salvage Rate	Account Percent Accrued End	Total End of Life Accrued Net Salvage
2015	2015		2015	2015	2015					(percent)	2015	
								3	301		100.30%	100.30%
								3	302		100.00%	100.00%
								-	303		66.95%	66.95%
								-	310		#DIV/0!	#DIV/0!
								-	311 (304)		#DIV/0!	#DIV/0!
									314	0.00%	0.45%	0.45%
									316 (309)	0.0071	#DIV/0!	#DIV/0!
								_				
								-	321	0.00%	-15.81%	-15.81%
									325 (311)	0.00%	107.61%	107.61%
								-	328	0.00%	136.53%	136.53%
									332 (320)	0.00%	86.06%	86.06%
								-	342 (330)	0.00%	74.85%	74.85%
-\$358						-\$358			343	0.00%	30.82%	30.82%
-\$38						-\$38			345 (333)	0.00%	5.94%	5.94%
									346 (334)	0.00%	112.40%	112.40%
								3	347 (334)	0.00%	63.81%	63.81%
									348 (335)	0.00%	23.03%	23.03%
									349 (339)		#DIV/0!	#DIV/0!
								-	389 (374)		0.00%	0.00%
									390		#DIV/0!	#DIV/0!
									391		12.51%	12.51%
									391.1	0.00%	124.86%	124.86%
								-	392	9.00%	#DIV/0!	#DIV/0!
								-	394	0.00%	59.26%	59.26%
									396		#DIV/0!	#DIV/0!
									397	0.00%	3.61%	3.61%
									398		#DIV/0!	#DIV/0!
_								-	399		#DIV/0!	#DIV/0!
-\$396	\$12,027		\$11,631	\$443	\$7,514	\$7,561	\$4,070	-				

Notes:

a. Additions and retirments 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 assiged 20-year service life, for this account in WR-2016-0301.

Total Plant in Service \$85,290 Total CIAC \$11,631 Total Reserves \$42,821 \$30,838

> Amortized CIAC \$7,561 Net Rate Base \$38,399

#### 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"

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# Contributions in Aid of Construction (CIAC)

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

and "Year End CIAC Amortization Reserve"

Reserve Percent Accruals

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2016	2016		2016	2016	(percent)	(percent)	12 months	2016	2016		2016		2016	
INTANGIBLE PLANT		40.000				40.000			40	40.000			40.101		40	
Organization	301 302	\$3,162				\$3,162			\$0				\$3,171			301 302
Franchises & Consents		\$367				\$367			\$0				\$367			
Miscellaneous Intantible Plant	303	\$1,068				\$1,068			\$0	\$715			\$715		\$353	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0				\$0			310
Structures & Improvements	311 (304)					\$0			\$0				\$0			311 (304)
Wells and Springs	314	\$9,241	\$806	а	\$104	\$9,942			\$192				\$129		\$9,813	
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$12,090	\$1,325	а	\$275	\$13,140	2.5		\$315	-\$1,911			-\$1,871		\$15,011	321
Electric Pumping Equipment	325	\$10,819	\$1,102	а	\$490	\$11,431	5.0		\$556	\$11,642			\$11,708		-\$277	325
Other Pumping Equipment	328	\$2,040				\$2,040	4.0		\$82	\$2,785			\$2,867		-\$827	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$172				\$172	2.9		\$5	\$148			\$153		\$19	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,913				\$2,913	2.5		\$73	\$2,180			\$2,253		\$660	342 (330)
Transmission & Distribution Mains	343 (331)	\$24,827	\$1,426	а	\$135	\$26,118	2.0		\$509	\$7,653			\$8,027		\$18,091	343 (331)
Services	345 (333)	\$1.129				\$1.129	2.5		\$28	\$67			\$95		\$1.034	345 (333)
Meters	346 (334)	\$11,400	\$301	а	\$185	\$11,515	10.0		\$1,146	\$12,813			\$13,774			346 (334)
Meter Installations	347 (334)				1-00	\$2,828	2.5		\$71				\$1,876			347 (334)
Hydrants	348 (335)	\$1,509				\$1,509	2.0		\$30				\$378			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0				\$0			349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$181	\$92	а		\$273			\$0	\$0			\$0		\$273	389 (374)
Structures & Improvements	390	\$0	10-			\$0			\$0				\$0			390
Office Furniture & Equipment	391	\$424				\$424		5.00					\$74		\$350	
Office Computer Equipment	391.1	\$322			1 1	\$322			\$3		-		\$405			391.1
Transportation Equipment	392	\$0				\$0			\$0				\$214		-\$214	
Tools, Shop & Garage Equipment	394	\$537				\$537	5.0		\$27				\$345		\$192	
Power Operated Equipment	396	\$0				\$0 \$0			\$0				\$545			396
Communication Equipment	397	\$260				\$260			\$17				\$26		\$234	
Miscellaneous Equipment	398	\$200				\$200 \$0			\$17				\$20			398
Other Tangible Plant	399	\$0				30 \$0		5.00	30 \$0			h	30 \$0			399
Total	355	\$85.290	\$5.052		\$1.189	\$89.152		5.00	\$3.075	\$42.821	\$0		\$44,707		\$44,445	222
TOLdi		\$85,290	\$5,052		\$1,189	389,152			\$3,075	\$42,821	Ş0		\$44,707		\$44,445	1

start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remainin g Amortizat ion	Account No.	Net Salvage Rate	Account Percent Accrued End	Total En of Life Accrue Net Salvage
2016	2016		2016	2016	2016				(percent)	2016	
								301		100.30%	100.3
								302		100.00%	100.0
								303		66.95%	66.9
								310		#DIV/0!	#DIV/
								311 (304)		#DIV/0!	#DIV/
								314	0.00%	1.30%	1.3
								316 (309)		#DIV/0!	#DIV/
								321	0.00%	-14.24%	-14.2
								325	0.00%	102.42%	
								328	0.00%	140.55%	
								332 (320)	0.00%	88.97%	88.9
								332 (320)	0.00%	88.9776	00.5
								342 (330)	0.00%	77.36%	77.3
-\$81						-\$81		343 (331)	0.00%	30.73%	30.7
								345 (333)	0.00%	8.43%	8.4
								346 (334)	0.00%	119.61%	119.6
								347 (334)	0.00%	66.32%	66.3
								348 (335)	0.00%	25.02%	25.0
								349 (339)		#DIV/0!	#DIV/
								389 (374)		0.00%	0.0
								390		#DIV/0!	#DIV/
								391		17.46%	17.4
								391.1	0.00%	125.79%	125.7
								392	9.00%	#DIV/0!	#DIV/
								394	0.00%	64.29%	64.2
								396		#DIV/0!	#DIV/
								397	0.00%	10.14%	
								398		#DIV/0!	#DIV/
								399		#DIV/0!	#DIV/
-\$81	\$11,631		\$11,550	\$409	\$7,561	\$7,889	\$3,661				

Account No.	Net Salvage Rate	Percent Accrued End	of Life Accrued Net Salvage
	(percent)	2016	
301		100.30%	100.30%
302		100.00%	100.00%
303		66.95%	66.95%
310		#DIV/0!	#DIV/0!
311 (304)		#DIV/0!	#DIV/0!
314	0.00%	1.30%	1.30%
316 (309)		#DIV/0!	#DIV/0!
321	0.00%	-14.24%	-14.24%
325	0.00%	102.42%	102.42%
328	0.00%	140.55%	140.55%
332 (320)	0.00%	88.97%	88.97%
342 (330)	0.00%	77.36%	77.36%
343 (331)	0.00%	30.73%	30.73%
345 (333)	0.00%	8.43%	8.43%
346 (334)	0.00%	119.61%	119.61%
347 (334)	0.00%	66.32%	66.32%
348 (335)	0.00%	25.02%	25.02%
349 (339)		#DIV/0!	#DIV/0!
389 (374)		0.00%	0.00%
390		#DIV/0!	#DIV/0!
391		17.46%	17.46%
391.1	0.00%	125.79%	125.79%
392	9.00%	#DIV/0!	#DIV/0!
394	0.00%	64.29%	64.29%
396		#DIV/0!	#DIV/0!
397	0.00%	10.14%	10.14%
398		#DIV/0!	#DIV/0!
399		#DIV/0!	#DIV/0!

Notes:

a. Additions and retirments 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 assiged 20-year service life, for this account in WR-2016-0301.

Total Plant in Service Total CIAC \$11,550 Total Reserves \$44,707

> Amortized CIAC \$7,889 Net Rate Base \$40,784

\$89,152

\$32,896

# Contributions in Aid of Construction (CIAC)

Reserve Percent Accruals

Account Description	Account No.	Balance Begin		Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Corrections	Note	End Reserve Balance		Net Plant End	NO.	0	or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortizatio Accrual	Reserve St	on Amort art Res	End CIAC rtization	Future CIAC emainin g mortizat ion	Account No.	Net Salvage Rate	Account Percent Accrued End Accrue
		2017	hru 11/30/201	.7 t	thru 11/30/201	hru 11/30/201	(percent)	(percent)	11 months	hru 11/30/201	1hru 11/30/201	L7 thr	u 11/30/2017	t	hru 11/30/201	.7	thru	u 11/30/201	hru 11/30/201	7 1	thru 11/30/20	1hru 11/30/2	01hru 11/30/2	2017				(percent)	u 11/30/2017
NTANGIBLE PLANT		4.				4.0.00							4.4																
Drganization	301	\$3,162				\$3,162			\$0				\$3,171			301	_					-					301		100.30% 100
ranchises & Consents	302	\$367				\$367			\$0				\$367			302											302		100.00% 100
Miscellaneous Intantible Plant	303	\$1,068				\$1,068			\$0	\$715			\$715		\$353	303	_						_				303		66.95% 66
OURCE OF SUPPLY PLANT		1.				1.							1.		1.														
and & Land Rights	310	\$0				\$0			\$0				\$0			310	_					-					310		#DIV/0! #DI
tructures & Improvements	311 (304)					\$0			\$0				\$0			311 (304)											311 (304)		#DIV/0! #D
Vells and Springs	314 (307)	\$9,942				\$9,942	2.0		\$182				\$311			314 (307)											314 (307)	0.00%	
upply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)				L	L	1					316 (309)		#DIV/0! #D
UMPING PLANT																													
tructures & Improvements	321	\$13,140		а		\$17,059	2.5		\$346	(\$1,871)	)		(\$1,311)		\$18,370						L	1					321	0.00%	
lectric Pumping Equipment	325 (311)	\$11,431				\$11,431	5.0		\$524				\$12,232			325 (311)											325 (311)	0.00%	
Other Pumping Equipment	328	\$2,040				\$2,040	4.0		\$75	\$2,867			\$2,942		(\$902)	328											328	0.00%	144.22% 14
/ATER TREATMENT PLANT																													
/ater Treatment Equipment	332 (320)	\$172				\$172	2.9		\$5	\$153			\$158		\$14	332 (320)											332 (320)	0.00%	91.88%
RANSMISSION & DISTRIBUTION PLANT																													1
stribution Reservoirs & Standpipes	342 (330)	\$2,913				\$2,913	2.5		\$67	\$2,253			\$2,320		\$593	342 (330)											342 (330)	0.00%	79.66% 7
ansmission & Distribution Mains	343 (331)	\$26,118	\$9,154	а	\$149	\$35,123	2.0		\$561	\$8,027			\$8,439		\$26,684	343 (331)		-\$89							-\$89		343 (331)	0.00%	24.03%
rvices	345 (333)	\$1,129	\$151	а	\$20	\$1,261	2.5		\$27	\$95			\$102		\$1,158	345 (333)		-\$12							-\$12		345 (333)	0.00%	8.12%
leters	346 (334)	\$11,515	\$464	а	\$359	\$11,620	10.0		\$1,060	\$13,774			\$14,475		(\$2,855)	346 (334)											346 (334)	0.00%	124.57% 12
leter Installations	347 (334)	\$2,828				\$2,828	2.5		\$65	\$1,876			\$1,941		\$888	347 (334)											347 (334)	0.00%	68.62% 6
ydrants	348 (335)	\$1,509				\$1,509	2.0		\$28	\$378			\$406		\$1,104	348 (335)											348 (335)	0.00%	26.88%
ther Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0				\$0			349 (339)											349 (339)		#DIV/0! #I
ENERAL PLANT																													
and & Land Rights	374	\$273				\$273			\$0	\$0			\$0		\$273	374											374		0.00%
ructures & Improvements	390	\$0				\$0			\$0				\$0			390											390		#DIV/0! #I
ffice Furniture & Equipment	391	\$424				\$424		5.00					\$93		\$331												391		21.95%
ffice Computer Equipment	391.1	\$322				\$322			\$3				\$408			391.1											391.1	0.00%	126.72% 1
ansportation Equipment	392	\$0				\$0			\$0				(\$0)			392											392	9.00%	
ools, Shop & Garage Equipment	394	\$537				\$537			\$25				\$29		\$508												394	0.00%	
wer Operated Equipment	396	\$0		1		\$0			\$0				\$0			396						1					396	0.0070	#DIV/0! #
ommunication Equipment	397	\$260		1		\$260			\$16			1 1	\$42		\$218								1				397	0.00%	
liscellaneous Equipment	398	\$200		1		\$200			\$10 \$0	\$20			\$0			398	-					1					398	0.00%	#DIV/0! #
ther Tangible Plant	399	\$0				\$0		5.00				h	\$0 \$0			399	-										399		#DIV/0! #
	399	Jun 30, '17				ŞU		5.00	5 Months	ŞU		D	ŞU		ŞU	233											399		#DIV/0! #I
HARED SERVICES (as of June 30, 2017) Ind & Land Rigths	374.1	\$104		c		\$104	0.0		<u>5 Wonths</u> \$0	\$0		d	\$0		¢104	374.1													
ructures & Improvements	374.1	\$104		c c		\$104	5.0		\$0			d	\$929		\$3,359		_												
fice Furniture & Equipment	391	\$536		c		\$536	4.75		\$89			d	\$929		\$424		_												
ansportation Equipment	392.1	\$452		c		\$452	4.75		\$20			d	\$112			392.1	_												
bols, Shop & Garage Equipment	392.1	\$452		c		\$67	4.50		\$20			d	\$115			392.1	_												
liscellaneous Equipment	398	\$103		c		\$103	3.60		\$1			d	\$32			398	_												
ther Tangible Plant	399	\$103		c		\$103	4.75		\$3			d	\$100			399	_										399		
ther Tangible Plant - Servers	399.1	\$103		c		\$105	4.75		\$3			d	\$100			399.1											355		
ther Tangible Plant - Servers	399.3	\$20		c		\$20	14.29		\$1			d	\$15			399.3	_												
ther Tangible Plant - PC H/W	399.3	\$1.878		c		\$1.878	14.29		\$14	\$100		d	\$1.512			399.5	_												
ther Tangible Plant - PC R/W	399.4	\$1,878		c		\$1,878	18.98		\$149			d	\$6,043		\$5,266		_												
and ranging right res/w	355.5	\$108.300		C.	\$528		10.98		\$694				\$55,885		\$5,200		_	-\$101	\$11.550		\$11.44		19 \$7,8	200	\$8.207	\$3.242			46.01% 4

Notes:

a. Additions and retirments 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 assiged 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; dep rates ordered in GR-2014-0152.

# Depreciation Reserve Adjustments

	Account		
Account Description	No.	Adjustment	Purpose
Transportation Equipment	392	(\$214.00)	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	\$214.00	Reduce negative reserve balance.
		\$0.00	•

Total Plant in Service \$121,460

Total Reserves

Amortized CIAC Net Rate Base

Total CIAC \$11,449

\$55,885

\$54,126

\$8,207 \$62,333

Ì									
Ì									
Ì									
Ì	-\$101	\$11,550		\$11,449	\$419	\$7,889	\$8,207	\$3,242	
	Retirements re	AC recored and corded and sui and "Year End	mmed as ne	egative entries	n both "Start o	r Add or Remov	ve"		

Schedule SBM-d4 Page 8 of 8

# Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 5/31/2010	Additions Jun-Dec 2010	Note	Retirements	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.	or Remove	Balance CIAC Start	Notes	CIAC End Jun-Dec 2010	CIAC Amortization Accrual Jun-Dec 2010	CIAC Amortization Reserve Start Jun-Dec 2010	ion Reserve	CIAC
INTANGIBLE PLANT																							
Organization	301	\$4,465				\$4,465			\$0	\$4,479		а	\$4,479	-\$14	301								
Franchises & Consents	302					\$0			\$0				\$0	\$0	302								
Miscellaneous Intantible Plant	303					\$0			\$0				\$0	\$0	303								
SOURCE OF SUPPLY PLANT																							
Land & Land Rights	310					\$0			\$0				\$0	\$0	310							1	
Structures & Improvements	311 (304)					\$0			\$0				\$0	\$0	311 (304)								
Wells and Springs	314 (307)					\$0	2.0		\$0				\$0	\$0	314 (307)								
	316 (309)					\$0			\$0				\$0	\$0	316 (309)								
PUMPING PLANT																							
Structures & Improvements	321	\$7,155				\$7,155	2.5		\$104	\$595		а	\$699	\$6,456	321							1	
	325 (311)	\$1,015				\$1,015	5.0		\$30			а	\$1,210	-\$195	325 (311)								
	328	\$1,034				\$1,034	4.0		\$24			а	\$701	\$333									
WATER TREATMENT PLANT													· · · ·										
Water Treatment Equipment	332 (320)					\$0	2.9		\$0				\$0	\$0	332 (320)								
TRANSMISSION & DISTRIBUTION PLANT																							
	342 (330)					\$0	2.5		\$0				\$0	\$0	342 (330)								
	343 (331)					\$0	2.0		\$0				\$0		343 (331)								
	345 (333)	\$1,168				\$1,168	2.5		\$17	\$0		а	\$17		345 (333)								
	346 (334)	\$9,374				\$9,374	10.0		\$547	\$2,700		а	\$3,247		346 (334)								
	347 (334)	\$2,141				\$2,141	2.5		\$31	\$962		а	\$993		347 (334)								
	348 (335)	\$1,200				\$1,200	2.0		\$14	\$53		а	\$67		348 (335)								
· ·	349 (339)					\$0			\$0			-	\$0		349 (339)								
GENERAL PLANT									7.					<b>7</b> -									
Land & Land Rights	389 (374)					\$0			\$0				\$0	\$0	389 (374)								
	390					\$0			\$0				\$0	\$0									
	391					\$0 \$0			\$0 \$0				\$0	\$0 \$0									
	391.1	\$213				\$213			\$2			a	\$251	-\$38									
	392	\$525				\$525			\$37			a	\$525	\$0									
	394	\$390				\$390			\$20			a	\$275	\$115									
	396	2000			1	\$350 \$0		İ	\$20 \$0			-	\$0	\$0			1						
	397	<b>\$</b> 7			1	\$7		İ	\$0 \$0			a	\$5	\$2			1						
	398	، ڊ			1	\$0			\$0			~	\$0	\$0			1					1	
	399				1	90 \$0			50 \$0		1		0Ç \$0	\$0			1					1	
	222				1	şυ	1	1	30				ŞU				1					1	1

Notes

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

Total Plant in Service	\$28,687
Total CIAC	\$2,750
Total Reserves	\$12,469
	\$13,468

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"

Amortized CIAC	\$1,657
Net Rate Base	\$15,125

# WR-2018-0171 Liberty Utilities (Missouri Water) Hillshine Manor Water

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

# Contributions in Aid of Construction (CIAC)

CIAC End

Notes

CIAC

Amortization

Accrual

Jun-Dec 2011 Jun-Dec 2011 Jun-Dec 2011

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	
		Jun-Dec 201	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	(percent)	(percent)	7 months	Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011		Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	l
INTANGIBLE PLANT																			1
Organization	301	\$2,496				\$2,496			\$0				\$2,504			301			L
Franchises & Consents	302	\$290	)			\$290			\$0				\$290			302			1
Miscellaneous Intantible Plant	303	\$787				\$787			\$0	\$787			\$787		\$0	303			L
SOURCE OF SUPPLY PLANT																			1
Land & Land Rights	310	\$0	)			\$0			\$0	\$0			\$0			310			L
Structures & Improvements	311 (304)					\$0			\$0				\$0		\$0	311 (304)			ł.
Wells and Springs	314 (307)	\$915				\$915	2.0		\$11	\$748			\$759		\$156	314 (307)			ł.
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)			ł
PUMPING PLANT																			ī
Structures & Improvements	321	\$3,099	)			\$3,099	2.5		\$45	\$646	•		\$691		\$2,408	321			ī
Electric Pumping Equipment	325 (311)	\$8,499	•			\$8,499	5.0		\$248	\$7,280	)		\$7,528		\$971	325 (311)			ī
Other Pumping Equipment	328	\$1,611	-			\$1,611	4.0		\$38	\$1,902			\$1,940		-\$330	328			Ē
WATER TREATMENT PLANT																			Ē
Water Treatment Equipment	332 (320)	\$136				\$136	2.9		\$2	\$99			\$101		\$35	332 (320)			ī
TRANSMISSION & DISTRIBUTION PLANT																			Ē
Distribution Reservoirs & Standpipes	342 (330)	\$2,300	)			\$2,300	2.5		\$34	\$1,458			\$1,492		\$808	342 (330)			Ē
Transmission & Distribution Mains	343 (331)	\$11,786	j.			\$11,786	2.0		\$137	\$5,359			\$5,496		\$6,290	343 (331)			ī
Services	345 (333)	\$707				\$707	2.5		\$10	\$21			\$31		\$676	345 (333)			ī
Meters	346 (334)	\$7,996				\$7,996	10.0		\$466	\$6,851			\$7,317		\$679	346 (334)			ī
Meter Installations	347 (334)	\$2,233				\$2,233	2.5		\$33	\$1,168			\$1,201		\$1,032	347 (334)			ī
Hydrants	348 (335)	\$1,191				\$1,191	2.0		\$14	\$165			\$179		\$1,012	348 (335)			ī
Other Trasmission & Distribution Plant	349 (339)	\$0	)			\$0			\$0	\$0			\$0		\$0	349 (339)			ī
GENERAL PLANT																			Ē
Land & Land Rights	389 (374)	\$143				\$143			\$0	\$0			\$0		\$143	389 (374)			Ē
Structures & Improvements	390	\$0				\$0			\$0	\$0	1		\$0		\$0	390			ī
Office Furniture & Equipment	391	\$0				\$0			\$0	\$0			\$0		\$0	391			ī
Office Computer Equipment	391.1	\$254				\$254	1.0		\$1	\$306			\$307		-\$53	391.1			ī
Transportation Equipment	392	\$604	-			\$604	7.0		\$25	\$587			\$612		-\$8	392		1	ī
Tools, Shop & Garage Equipment	394	\$373				\$373	5.0		\$11	\$215			\$226		\$147	394		1	Ē
Power Operated Equipment	396	\$0	)			\$0			\$0	\$0			\$0		\$0	396		1	ī
Communication Equipment	397	\$6	i			\$6	6.7		\$0	\$4			\$4		\$2	397		1	ī
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398		1	Ē
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399		1	ī
Total		\$45,426	ş0		\$0	\$45,426			\$1,075	\$30,391	\$0		\$31,466		\$13,960		\$0	\$2,750	а
N																			_

0.173 ratio of beginning CIAC to beginner plant balance

	\$11,210
Amortized CIAC	\$1,682
Net Rate Base	\$12,892

\$45,426

\$2,750

\$31,466

Total Plant in Service

Amortized

Total CIAC

Total Reserves

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"

\$2,750

\$65

\$1,617 \$1,682 \$1,068

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

Notes

Future

CIAC

Remainin

g

ion

mortizat

Year End

CIAC

Amortizat

ion

Reserve

CIAC

Amortization

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

### Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012		2012	
INTANGIBLE PLANT																
Organization	301	\$2,496				\$2,496			\$0	\$2,504			\$2,504			301
Franchises & Consents	302	\$290				\$290			\$0	\$290			\$290			302
Miscellaneous Intantible 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		· · · · · ·	343 (331)
Services	345 (333)	\$707				\$707			\$18	\$31			\$49			345 (333)
Meters	346 (334)	\$7,996				\$7,996	-		\$800	\$7,317			\$8,117			346 (334)
Meter Installations	347 (334)	\$2,233				\$2,233			\$56	\$1,201			\$1,257			347 (334)
Hydrants	348 (335)	\$1,191				\$1,191			\$24	\$179			\$203			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0			349 (339)
GENERAL PLANT	0.00 (0007)								7.5	1.						0.0 (000)
Land & Land Rights	389 (374)	\$143				\$143			\$0	\$0			\$0		\$143	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390
Office Furniture & Equipment	391	\$0				\$0 \$0			\$0	\$0 \$0			\$0			391
Office Computer Equipment	391.1	\$254			1	\$254			\$3	\$307			\$310			391.1
Transportation Equipment	392	\$604			1	\$604	-		\$42	\$612			\$654		-\$50	
Tools, Shop & Garage Equipment	394	\$373			1	\$373	-		\$19	\$226			\$245		\$128	
Power Operated Equipment	396	\$0			1	\$0		1	\$0	\$220			\$245 \$0			396
Communication Equipment	397	\$6			1	\$6		1	\$0 \$0	50 \$4			\$4			397
Miscellaneous Equipment	398	\$0				\$0	-		\$0 \$0	\$4			34 \$0			398
Other Tangible Plant	399	\$0 \$0				\$0			\$0	30 \$0			30 \$0		1.5	399
Total	333	\$45.426	\$0		\$0			1	\$0 \$1.843	\$31,466	\$0		\$33,309		\$0 \$12.117	
TULAI		ې45,420	ŞU		ŞU	ş45,420			\$1,845	ş31,400	ŞU		ş35,509		/11,11	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	CIAC Amortizat ion Reserve	CIAC Remainin g Amortizat ion
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

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"

Amortized CIAC	\$1,794
Net Rate Base	\$11,161

\$9,367

Future

CIAC

Year End

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

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

CIAC End

2013

Notes

Start or Add

or Remove

2013

-\$8

-\$8

Balance CIAC

Start

2013

CIAC

Amortization

Accrual

2013

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2013	2013		2013	2013	(percent)	(percent)	12 months	2013	2013		2013		2013	
INTANGIBLE PLANT																
Organization	301	\$2,496				\$2,496			\$0	1 / 2 2			\$2,504			301
Franchises & Consents	302	\$290				\$290			\$0				\$290			302
Miscellaneous Intantible 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	\$915	\$114	а	\$14	\$1,015	2.0		\$19	\$777			\$782		\$233	314
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$3,099	\$122	а	\$21	\$3,200	2.5		\$79	\$768			\$826		\$2,374	321
Electric Pumping Equipment	325 (311)	\$8,499				\$8,499	5.0		\$425	\$7,953			\$8,378		\$121	325 (311)
Other Pumping Equipment	328	\$1,611				\$1,611	4.0		\$64	\$2,004			\$2,068		-\$458	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$136				\$136	2.9		\$4	\$105			\$109		\$27	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,300				\$2.300	2.5		\$57	\$1.549			\$1,606		\$694	342 (330)
Transmission & Distribution Mains	343 (331)	\$11,786	\$500	а	\$44	\$12,242	2.0		\$240	\$5,732			\$5,928		\$6.314	343 (331)
Services	345 (333)	\$707				\$707			\$18	\$49			\$67			345 (333)
Meters	346 (334)	\$7,996	\$543	а	\$295	\$8,244			\$812				\$8,634			346 (334)
Meter Installations	347 (334)	\$2,233				\$2,233	2.5		\$56	\$1.257			\$1,313			347 (334)
Hydrants	348 (335)	\$1,191				\$1,191			\$24				\$227			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$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			390
Office Furniture & Equipment	391	\$0	\$335	а	\$0	\$335		5.00	\$8	\$0			\$8		\$327	391
Office Computer Equipment	391.1	\$254	7000	-		\$254	1.0		\$3				\$313			391.1
Transportation Equipment	392	\$604			1	\$604			\$42				\$696		-\$92	
Tools, Shop & Garage Equipment	394	\$373				\$373			\$19				\$264		\$109	
Power Operated Equipment	396	\$0 \$0			1	\$0 \$0			\$0				\$0			396
Communication Equipment	397	\$6			1	\$6			\$0				\$4			397
Miscellaneous Equipment	398	\$0 \$0			1	\$0 \$0			\$0				\$0			398
Other Tangible Plant	399	\$0			1	\$0 \$0			\$0	\$0 \$0			\$0			399
Total		\$45.426	\$1.613		\$374	\$46,665			\$1.870	\$33.309	\$0		\$34.805		\$11.860	
	1	÷.5,720	Ŷ1,515		÷17	÷.5,005			÷1,070	÷55,505	ΨŲ		÷.,005		÷±+,500	

NIC	to	c

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

Total Plant in Service	\$46,665
Total CIAC	\$2,742
Total Reserves	\$34,805
	\$9,117

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"

\$2,742

\$112

\$2,750

Amortized CIAC	\$1,898
Net Rate Base	\$11,016

# Schedule SBM-d5 Page 4 of 9

Future

CIAC

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Year End

CIAC

Amortizat

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Reserve

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\$1,794 \$1,898 \$844

CIAC

Amortization

Reserve Star

2013

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

### Contributions in Aid of Construction (CIAC)

CIAC

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2014	2014		2014	2014	(percent)	(percent)	12 months	2014	2014		2014		2014	
Organization	301	\$2,496				\$2,496			\$0	\$2,504			\$2,504		ć7	301
Franchises & Consents	302	\$2,496				\$2,496			\$0 \$0	\$2,504			\$2,504			302
Miscellaneous Intantible Plant	302	\$787				\$290			\$0 \$0	\$290			\$290			302
SOURCE OF SUPPLY PLANT	505	\$101				\$787				\$787			\$787		30	505
Land & Land Rights	310	\$0				\$0			\$0	\$0			ŚO		ćo	310
Structures & Improvements	310	\$0 \$0	\$0		\$0	-			\$0 \$0	\$0 \$0			\$0 \$0			311
	311 (307)	\$0 \$1,015	ŞU		ŞU	\$0 \$1,015	2.0		\$0 \$20	ېں \$782			\$0 \$802			311 (307)
Wells and Springs	314 (307)	\$1,015 \$0				\$1,015 \$0	2.0	'	\$20 \$0	\$782 \$0			\$802 \$0			316 (309)
Supply Mains PUMPING PLANT	316 (309)	ŞU				ŞU			ŞU	ŞU			ŞU		ŞU	316 (309)
Structures & Improvements	321	\$3,200	\$80	-	\$16	\$3,265	2.5		\$81	\$826			\$891		\$2,373	224
	-		\$80	а	\$16								1			
Electric Pumping Equipment	325 (311) 328	\$8,499				\$8,499	5.0		\$425 \$64	\$8,378 \$2,068			\$8,803		-\$304 -\$522	325 (311)
Other Pumping Equipment	328	\$1,611				\$1,611	4.0		Ş64	\$2,068			\$2,132		-\$522	328
WATER TREATMENT PLANT	222 (220)	6120				Ć126	2.9		\$4	ć100			6142		ć22	222 (220)
Water Treatment Equipment	332 (320)	\$136				\$136	2.9		\$4	\$109			\$113		\$23	332 (320)
TRANSMISSION & DISTRIBUTION PLANT	2.42 (220)	62.200				42.000			\$57	44.696			<u> 64 662</u>		4607	2.42 (22.0)
Distribution Reservoirs & Standpipes	342 (330)	\$2,300	60.000			\$2,300	2.5			\$1,606			\$1,663			342 (330)
Transmission & Distribution Mains	343	\$12,242	\$2,630	а	\$30		2.0		\$271	\$5,928			\$6,169		\$8,672	
Services	345 (333)	\$707	<u> </u>			\$707	-		\$18	\$67			\$85			345 (333)
Meters	346	\$8,244	\$1,037	а	\$281	\$8,999	10.0		\$862	\$8,634			\$9,215		-\$216	
Meter Installations	347 (334)	\$2,233				\$2,233	2.5		\$56	\$1,313			\$1,369			347 (334)
Hydrants	348 (335)	\$1,191				\$1,191	2.0		\$24	\$227			\$251			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$143			-	\$143			\$0	\$0			\$0			389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390
Office Furniture & Equipment	391	\$335			-	\$335		5.00		\$8			\$25		\$310	
Office Computer Equipment	391.1	\$254				\$254	1.0		\$3	\$313			\$316			391.1
Transportation Equipment	392	\$604		а	\$604	\$0	7.0		\$21	\$696	\$54	b	\$168		-\$168	
Tools, Shop & Garage Equipment	394	\$373	\$19	а	\$0		5.0		\$19	\$264			\$283		\$109	
Power Operated Equipment	396	\$0			ļ	\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$6			ļ	\$6	6.7	1	\$0	\$4			\$4			397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0			399
Total		\$46,665	\$3,766		\$930	\$49,500			\$1,942	\$34,805	\$54		\$35,871		\$13,629	I

	Start	Notes	CIAC End	Accrual	Amortization Reserve Start		Remainin g Amortizat ion
2014	2014		2014	2014	2014		
						\$0	
-\$5						-\$5	
						\$0	
						\$0	
						\$0 \$0	
						γŪ	
-\$5	\$2,742		\$2,737	\$111	\$1,898	\$2,004	\$733

Notes

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

b Salvage correction assumed based on response to DR0033

Total Plant in Service	\$49,500
Total CIAC	\$2,737
Total Reserves	\$35,871
	\$10,892

Amortized CIAC

Net Rate Base

\$2,004

\$12,896

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"

> Schedule SBM-d5 Page 5 of 9

Future

CIAC

Year End

CIAC

CIAC

### 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.
		2015	2015		2015	2015	(percent)	(percent)	12 months	2015	2015		2015		2015	
INTANGIBLE PLANT																
Organization	301	\$2,496				\$2,496			\$0	\$2,504			\$2,504			301
Franchises & Consents	302	\$290				\$290			\$0	\$290			\$290			302
Miscellaneous Intantible Plant	303	\$787	\$279	а	\$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	а	\$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	а	\$2,560	\$12,931	2.5		\$202	\$891			-\$1,467		\$14,398	321
Electric Pumping Equipment	325	\$8,499	\$79	а	\$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	а	\$472	\$19,601	2.0		\$344	\$6,169			\$6,041		\$13,559	343 (331)
Services	345 (333)	\$707	\$235	а	\$50	\$891	2.5		\$20	\$85			\$55		\$836	345 (333)
Meters	346 (334)	\$8,999	\$1	а	\$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 Trasmission & 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			\$3	\$316			\$319			391.1
Transportation Equipment	392	\$0				\$0	7.0		\$0	\$168			\$168		-\$168	392
Tools, Shop & Garage Equipment	394	\$392	\$84	а	\$52	\$424	5.0		\$20	\$283			\$251		\$173	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$6	\$206	а	\$6	\$206	6.7		\$7	\$4			\$5		\$201	397
Miscellaneous Equipment	398	\$0				\$0			\$0	; \$0			\$0			398
Other Tangible Plant	399	\$0	\$0		\$0	\$0		5.00	\$0	\$0		b	\$0		\$0	399
Total		\$49,500	\$25,474		\$4,254	\$70,719			\$2,227	\$35,871	\$0		\$33,844		\$36,876	

a. Additions and retirments 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 assiged 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\$2,014Net Rate Base\$36,243

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortizat ion Reserve	Future CIAC Remainin g Amortizat ion
2015	2015		2015	2015	2015		
2015	2015		2015	2015	2015		
-\$82						-\$82	
-\$9						-\$9	
-55						-25	
-\$90	\$2,737		\$2,647	\$100			\$633
-4779.84	717.58		-4062.26	-180	-236.42	-5158.61	\$1,096

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

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

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

### Contributions in Aid of Construction (CIAC)

CIAC End

Start or Add Balance CIAC

Start

or Remove

Notes

CIAC

Accrual

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2016	2016		2016	2016	(percent)	(percent)	12 months	2016	2016		2016		2016	
INTANGIBLE PLANT																
Organization	301	\$2,496				\$2,496			\$0	\$2,504			\$2,504			301
Franchises & Consents	302	\$290				\$290			\$0	\$290			\$290			302
Miscellaneous Intantible Plant	303	\$843				\$843			\$0	\$564			\$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	\$7,295	\$636	а	\$82	\$7,849	2.0		\$151	\$32			\$101		\$7,749	314
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$12,931	\$1,046	а	\$217	\$13,759	2.5		\$334	-\$1,467			-\$1,350		\$15,109	321
Electric Pumping Equipment	325	\$8,541	\$870	а	\$387	\$9,025	5.0		\$439	\$9,192			\$9,244		-\$219	325
Other Pumping Equipment	328	\$1,611				\$1,611	4.0		\$64	\$2,196			\$2,260		-\$650	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$136				\$136	2.9		\$4	\$117			\$121		\$15	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,300				\$2,300	2.5		\$57	\$1,720			\$1,777		\$523	342 (330)
Transmission & Distribution Mains	343 (331)	\$19,601	\$1,126	а	\$107	\$20,620	2.0		\$402	\$6,041			\$6,337		\$14,283	343 (331)
Services	345 (333)	\$891				\$891	2.5		\$22	\$55			\$77		\$814	345 (333)
Meters	346 (334)	\$9,000	\$238	а	\$146	\$9,091	10.0		\$905	\$10,115			\$10,874		-\$1,782	346 (334)
Meter Installations	347 (334)	\$2,233				\$2,233	2.5		\$56	\$1,425			\$1,481		\$752	347 (334)
Hydrants	348 (335)	\$1,191				\$1,191	2.0		\$24	\$275			\$299		\$892	348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT										·						
Land & Land Rights	389 (374)	\$143	\$73	а		\$216			\$0	\$0			\$0		\$216	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$335			1	\$335		5.00		\$42			\$59		\$276	
Office Computer Equipment	391.1	\$254				\$254			\$3	\$319			\$322			391.1
Transportation Equipment	392	\$0			1	\$0			\$0	\$168			\$168		-\$168	
Tools, Shop & Garage Equipment	394	\$424				\$424			\$21	\$251			\$272		\$152	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$206			1	\$206	6.7		\$14	\$5			\$19		\$187	397
Miscellaneous Equipment	398	\$0				\$0	-		\$0	\$0			\$0			398
Other Tangible Plant	399	\$0				\$0		5.00	\$0	\$0		b	\$0			399
Total		\$70,719	\$3,988		\$939	\$73,769			\$2,513	\$33,844	\$0		\$35,418		\$38,351	
1.11		Ţ. 5/. 15	÷2,500		÷333	÷. 5,705			+=,515	700,011	ΨŪ		700,110		700,001	

					Reserve	ion
2016	2016	2016	2016	2016		
-\$18					-\$18	
ŶĨŨ					910	
-\$18		\$2,629	\$92	\$2,014	\$2,088	\$541

Notes a. Additions and retirments 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 assiged 20-year service life, for this account in WR-2016-0301.	Total Plant in Service Total CIAC Total Reserves	\$73,769 \$2,629 <u>\$35,418</u> \$35,722
	Amortized CIAC Net Rate Base	\$2,088 \$37,810

## 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"

> Schedule SBM-d5 Page 7 of 9

Future

CIAC

Remainin

g

Amortizat

Year End

CIAC

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Reserve

CIAC

Reserve Start

Amortization Amortization Amortizat

#### 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 <b>2017</b>	Additions hru 11/30/201	Note	Retirements	In Service Balance End hru 11/30/201	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense	Begin Reserve Balance hru 11/30/202	Salvage Corrections hru 11/30/201	Note	End Reserve Balance hru 11/30/201	Note	Net Plant Enc	NO.		Start or Add or Remove thru 11/30/201	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortizat ion Reserve 7	Future CIAC Remainin g Amortizat ion
INTANGIBLE PLANT							(percent)	(percent)	11 11011010				00,202	<u> </u>	00,20	Î				Ì	10 12,00,201				
Organization	301	\$2,496	5			\$2,496			\$0	\$2,504			\$2.504		(\$7)	301									
Franchises & Consents	302	\$290				\$290			\$0				\$290			302									
Miscellaneous Intantible Plant	303	\$843				\$843			\$0				\$564		\$279										
SOURCE OF SUPPLY PLANT																									
Land & Land Rights	310	\$0	)			\$0			\$0	\$0			\$0		\$0	310									
Structures & Improvements	311	\$0				\$0			\$0	· · · · · · · · · · · · · · · · · · ·			\$0			311									
Wells and Springs	314 (307)	\$7,849				\$7,849	2.0		\$144				\$245			314 (307)									
Supply Mains	316 (309)	\$7,045				\$0	2.0		\$0				\$0			316 (309)									
PUMPING PLANT	510 (505)	, JO			1	ŶĊ		1	ψŲ	ŲÇ			ŲÇ		ŞŪ	510 (505)	1								
Structures & Improvements	321	\$13,759	\$3,094	a		\$16.853	2.5		\$351	(\$1.350)			(\$831)		\$17.684	321	1								
Electric Pumping Equipment	325 (311)	\$9,025				\$9,025	5.0	1	\$414				\$9,658		1 ,	325 (311)	1	-	1				1		
Other Pumping Equipment	328	\$1,611			1	\$1,611	4.0	1	\$59		1		\$2,319		(\$709)		1			1	1		1		
WATER TREATMENT PLANT	520	<i><b>Q</b>1,011</i>	-			<i>\</i>			çss	<i>\$2,200</i>			\$2,515		(\$7.65)	520									
Water Treatment Equipment	332 (320)	\$136				\$136	2.9		\$4	\$121			\$125		\$11	332 (320)									
TRANSMISSION & DISTRIBUTION PLANT	552 (520)	<b>Ş150</b>	,			<b>\$150</b>	2.5		ŶŦ	Ç121			<i>Ş125</i>		, iii	552 (520)									
Distribution Reservoirs & Standpipes	342 (330)	\$2,300				\$2,300	2.5		\$53	\$1,777			\$1,830		\$470	342 (330)									
Transmission & Distribution Mains	343	\$20.620		2	\$118		2.0		\$443				\$6.662		\$21.067			-\$20						-\$20	
Services	345	\$20,020			\$118		2.0		\$22				\$0,002		\$21,007			-\$20						-\$20	
Meters	345	\$9,091			\$284		10.0		\$837				\$11,427		(\$2,253			-22						-22	<u> </u>
Meter Installations	340	\$2,233		a	Ş204	\$2,233	2.5		\$837				\$1,532			347 (334)									<u> </u>
Hydrants	348 (335)	\$1,191				\$2,233	2.3		\$22				\$321			348 (335)									<u> </u>
Other Trasmission & Distribution Plant	348 (333)	\$1,191				\$1,191 \$0	2.0		\$22				\$0			349 (333)									
GENERAL PLANT	545 (555)	ŞU	,							ŞU						545 (555)									
Land & Land Rights	374	\$216	:			\$216			\$0	\$0			\$0		\$216	274									
Structures & Improvements	390	\$216 \$0				\$216 \$0			\$0 \$0				\$0 \$0			390									
Office Furniture & Equipment	390	\$335				\$0		5.00					\$0 \$74		\$261										
	391					\$335 \$254	1.0	5.00					\$74			391 391.1									<b></b>
Office Computer Equipment Transportation Equipment	391.1	\$254 \$0				\$254 \$0	7.0		\$2 \$0				\$324 (\$0)			391.1		-							
· · · · ·	392	\$0 \$424				\$0 \$424	5.0		\$0 \$19				(30) \$291		\$133										
Tools, Shop & Garage Equipment	394	\$424 \$0				\$424 \$0	5.0		\$19 \$0				\$291 \$0			394 396		-							
Power Operated Equipment	396	\$206				\$0 \$206	6.7		\$0 \$13	· · · · · · · · · · · · · · · · · · ·			\$32		\$0 \$174										
Communication Equipment		\$206				\$206 \$0	6.7		\$13 \$0				\$32			397		-							
Miscellaneous Equipment Other Tangible Plant	398 399	\$0 \$0		<del> </del>	1	\$0 \$0	-	5.00				h	\$0 \$0			398 399	1			+			ł		<u> </u>
SHARED SERVICES (as of June 30, 2017)	377	Jun 30, '17				ŞU		3.00	5 Months	ŞU		U			ŞU	555	1								<u> </u>
Land & Land Rigths	374.1	582		c		\$82	0.0		ŚO	\$0		d	\$0		¢22	374.1									
Structures & Improvements	390.1	\$3,385		c		\$3,385	5.0		\$0			d	\$734			390.1									
Office Furniture & Equipment	391	\$423		c		\$423	4.75		\$8			d	\$88		\$335										
Transportation Equipment	392.1	\$357		c		\$357	10.39		\$15			d	\$90			392.1									
Tools, Shop & Garage Equipment	394	\$53		c		\$53	4.50		\$15			d	\$6			394									
Miscellaneous Equipment	398	\$81		c		\$81	3.60		\$1			d	\$25			398									
Other Tangible Plant	399	\$129		с		\$129	4.75		\$3			d	\$79			399									
Other Tangible Plant - Servers	399.1	\$16		с		\$16	14.29		\$1			d	\$12			399.1									
Other Tangible Plant - Network H/W	399.3	\$180		с		\$180	14.29		\$11			d	\$142			399.3									
Other Tangible Plant - PC H/W	399.4	\$1,483		с		\$1,483	18.98		\$117			d	\$1,193			399.4									
Other Tangible Plant - PC S/W	399.5	\$8,928		с		\$8,928	18.98		\$706			d	\$4,771			399.5									
Total		\$88,886	\$\$10,806		\$417	\$99,275			\$3,383		\$0		\$44,590		\$54,685			-\$23	\$2,629		\$2,606	\$94	\$2,088	\$2,159	\$447

#### Notes

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

SBM-d2 Rate Base Workbook and Plant Buildout

W Hillshine Manor

WR-2018-0171 Liberty Utilities (Missouri Water) Hillshine Manor Water MACW assiged 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 \$2,159 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	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.	Start or Add or Remove	Balance CIAC Start	Notes	CIAC End		CIAC Amortization Reserve Start Jun-Dec 2010	Year End CIAC Amortizat ion Reserve	Future CIAC Remainin g Amortizat ion
INTANGIBLE PLANT		-,,					(p 0. 00)	(percent)																
Organization	301	\$2,400		а		\$2,400			ŚO	\$2.420		а	\$2,420		-\$20	301								
Franchises & Consents	302					\$0			\$0				\$0			302								
Miscellaneous Intantible Plant	303					\$0			\$0	)			\$0		\$0	303								
SOURCE OF SUPPLY PLANT																								
Land & Land Rights	310	\$2.025		а		\$2.025			\$0	) Ś0		а	\$0		\$2.025	310								
Structures & Improvements	311 (304)					\$0			\$0				\$0		\$0	311 (304)								
Wells and Springs	314 (307)					\$0	2.0		\$0			1	\$0 \$0			314 (307)								
Supply Mains	316 (309)					\$0			\$0	)			\$0		\$0	316 (309)								
PUMPING PLANT						T -																		
Structures & Improvements	321	\$5.665		а		\$5.665	2.5		\$83	\$767		а	\$850		\$4.815	321								
Electric Pumping Equipment	325 (311)	\$36,701		a		\$36,701	5.0		\$1,070			a	\$34,342		\$2,359	325 (311)								
Other Pumping Equipment	328	1.1.1				\$0	4.0		\$0	)		а	\$0			328								
WATER TREATMENT PLANT												ľ –												
Water Treatment Equipment	332 (320)					\$0	2.9		\$0				\$0		\$0	332 (320)				1				
TRANSMISSION & DISTRIBUTION PLANT																								
Distribution Reservoirs & Standpipes	342 (330)					\$0	2.5		\$0				\$0		\$0	342 (330)				1				
Transmission & Distribution Mains	343 (331)	\$64,442		а		\$64,442	2.0		\$752	\$7,321		а	\$8,073		\$56.369	343 (331)								
Services	345 (333)	\$3,022		а		\$3,022	2.5		\$44			а	\$115			345 (333)								
Meters	346 (334)	\$18,613		а		\$18,613	10.0		\$1,086	\$22,093		а	\$23,179		-\$4,566	346 (334)								
Meter Installations	347 (334)	\$5,126		а		\$5,126	2.5		\$75	\$3,372		а	\$3,447		\$1.679	347 (334)								
Hydrants	348 (335)	\$10,830		а		\$10,830	2.0		\$126			а	\$2,019			348 (335)				1				
Other Trasmission & Distribution Plant	349 (339)					\$0			\$0	)		1	\$0		\$0	349 (339)								
GENERAL PLANT																								
Land & Land Rights	389 (374)					\$0			\$0	)			\$0		\$0	389 (374)								
Structures & Improvements	390	1				\$0			\$0	)			\$0		\$0	390								
Office Furniture & Equipment	391					\$0			\$0	)		1	\$0		\$0	391								
Office Computer Equipment	391.1	\$811		а		\$811	1.0		\$8	\$953		а	\$961		-\$150	391.1								
Transportation Equipment	392	\$1,844		а		\$1,844	7.0		\$129	\$1,716		а	\$1,845		-\$1	392								
Tools, Shop & Garage Equipment	394	\$1,585		а		\$1,585	5.0		\$79	\$929		а	\$1,008		\$577	394								
Power Operated Equipment	396					\$0		1	\$0	· · · · · · · · · · · · · · · · · · ·			\$0			396								
Communication Equipment	397	\$31		а		\$31	6.7		\$2	\$18		а	\$20		\$11									
Miscellaneous Equipment	398					\$0		1	\$0				\$0		\$0	398								
Other Tangible Plant	399					\$0		1	\$0				\$0		\$0	399								
Total		\$153.095	\$0		\$0	\$153.095			\$3,454	\$74.825	\$0		\$78,279		\$74.816		Ś	\$900	а	\$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

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

### Contributions in Aid of Construction (CIAC)

					1														1					
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 Amortizat ion Reserve	Future CIAC Remainin g Amortizat
		Jun-Dec 201	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	(percent)	(percent)	7 months	Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011		Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	Jun-Dec 2011		ion
INTANGIBLE PLANT																								
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 Intantible Plant	303	\$3,138				\$3,138			\$0	\$3,138			\$3,138		\$0	303								
SOURCE OF SUPPLY PLANT					1																			
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)								
PUMPING PLANT	(/																							
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								
WATER TREATMENT PLANT					1																			
Water Treatment Equipment	332 (320)	\$541				\$541	2.9		\$9	\$394			\$403		\$139	332 (320)								
TRANSMISSION & DISTRIBUTION PLANT																								
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 Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)								
GENERAL PLANT																								
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				1				
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								
Total		\$181,155	\$0		\$0	\$181,155			\$4,287	\$121,197	\$0		\$125,484		\$55,671		\$0	\$900	а	\$900	\$21	\$357	\$378	\$522

Notes a. CIAC additions are from staff workpapers from KMB Acquisition case		Total Plant in Service Total CIAC	\$181,155 \$900
	0.014 ratio of beginning CIAC to beginner plant balance	Total Reserves	<u>\$125,484</u> \$54,771
		Amortized CIAC Net Rate Base	\$378 \$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"

> Schedule SBM-d6 Page 2 of 9

#### 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	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.		Start or Add or Remove 2012	Balance CIAC Start <b>2012</b>	Notes	CIAC End	CIAC Amortization Accrual 2012	CIAC Amortization Reserve Start 2012	Year End CIAC Amortizat ion Reserve	Future CIAC Remainin g Amortizat ion
INTANGIBLE PLANT																									
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 Intantible Plant	303	\$3,138				\$3,138			\$0	\$3,138			\$3,138		\$0	303									
SOURCE OF SUPPLY PLANT																	Ī								
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310	Ī								
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)	Ī								
Wells and Springs	314 (307)	\$3,649				\$3,649	2.0		\$73	\$3,025			\$3,098		\$551	314 (307)	ľ								
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)	Ī								
PUMPING PLANT																	ľ								
Structures & Improvements	321	\$12,359				\$12,359	2.5		\$309	\$2,756			\$3,065		\$9,294	321	ľ								
Electric Pumping Equipment	325 (311)	\$33,895				\$33,895	5.0		\$1,695	\$30,022			\$31,717		\$2,178	325 (311)			1						
Other Pumping Equipment	328	\$6,423				\$6,423	4.0		\$257	\$7,736			\$7,993		-\$1,570	328	ľ								
WATER TREATMENT PLANT																	ľ								
Water Treatment Equipment	332 (320)	\$541				\$541	2.9		\$16	\$403			\$419		\$123	332 (320)	ľ								
TRANSMISSION & DISTRIBUTION PLANT																	Ī								
Distribution Reservoirs & Standpipes	342 (330)	\$9,171				\$9,171	2.5		\$229	\$5,947			\$6,176		\$2,995	342 (330)	ľ								
Transmission & Distribution Mains	343 (331)	\$47,001				\$47,001	2.0		\$940	\$21,920			\$22,860		\$24,141	343 (331)	ľ								
Services	345 (333)	\$2,818				\$2,818	2.5		\$70	\$125			\$195		\$2,624	345 (333)	ľ								
Meters	346 (334)	\$31,888				\$31,888	10.0		\$3,189	\$29,183			\$32,372		-\$484	346 (334)	ľ								
Meter Installations	347 (334)	\$8,905				\$8,905	2.5		\$223	\$4,789			\$5,012		\$3.893	347 (334)	Ī								
Hydrants	348 (335)	\$4,751				\$4,751	2.0		\$95	. ,			\$810			348 (335)			1						
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)	ľ								
GENERAL PLANT	( /															( /			1						
Land & Land Rights	389 (374)	\$569				\$569			\$0	\$0			\$0		\$569	389 (374)	ľ								
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390	Ī								
Office Furniture & Equipment	391	\$0				\$0			\$0	\$0			\$0		\$0	391			1						
Office Computer Equipment	391.1	\$1.014				\$1.014	1.0		\$10	\$1.228			\$1.238		-\$224	391.1	Ī								
Transportation Equipment	392	\$2,409				\$2,409	7.0		\$169	\$2,441			\$2,610		-\$201	392	Ī								
Tools, Shop & Garage Equipment	394	\$1,489		1		\$1,489	5.0		\$74				\$975		\$514		ľ								
Power Operated Equipment	396	\$0				\$0			\$0				\$0			396	ľ								
Communication Equipment	397	\$24		1		\$24	6.7		\$2	\$17			\$19			397	ľ								
Miscellaneous Equipment	398	\$0		1		\$0	017		\$0	$\tau = \cdot$			\$0			398	ľ								
Other Tangible Plant	399	\$0		1		\$0			\$0	Ŧ -			\$0			399	ľ								
Total		\$181,155			\$0	ψU			\$7.351	\$125,484	\$0		\$132,835		\$48.320		ŀ	\$0	\$900		\$900	\$37	\$378	\$415	\$485

Notes

\$0		\$0	398			
\$0		\$0	399			
\$132,835		\$48,320		\$0	\$900	
Total Plan	t in Service Total CIAC	\$900		Additions to C Retirements re		immed a

Total CIAC	\$900
Total Reserves	\$132,835
	\$47,420

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

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

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

### Contributions in Aid of Construction (CIAC)

-3687.5

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

-148

Account Description	Account No.	In Service Balance Begin <b>2013</b>	Additions 2013	Note	Retirements 2013	In Service Balance End <b>2013</b>	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2013	Salvage Corrections 2013	Note	End Reserve Balance 2013	Note N	et Plant End <b>2013</b>	Account No.	Start or Add or Remove 2013	Balance CIAC Start 2013	Notes	CIAC End 2013	CIAC Amortization Accrual 2013	CIAC Amortization Reserve Start 2013	Amortizat	Future CIAC Remainin g Amortizat ion
INTANGIBLE PLANT																								
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 Intantible Plant	303	\$3,138				\$3,138			\$0	\$3,138			\$3,138		\$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	\$3,649	\$453	а	\$54	\$4,048	2.0		\$77	\$3,098			\$3,121		\$927	314							\$0	
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)								
PUMPING PLANT																								
Structures & Improvements	321	\$12,359	\$487	а	\$84	\$12,762	2.5		\$314	\$3,065			\$3,295		\$9,467	321							\$0	
Electric Pumping Equipment	325 (311)	\$33,895				\$33,895	5.0		\$1,695	\$31,717			\$33,412		\$483	325 (311)								
Other Pumping Equipment	328	\$6,423				\$6,423	4.0		\$257	\$7,993			\$8,250		-\$1,827	328								
WATER TREATMENT PLANT																								
Water Treatment Equipment	332 (320)	\$541				\$541	2.9		\$16	\$419			\$435		\$107	332 (320)								
TRANSMISSION & DISTRIBUTION PLANT																								
Distribution Reservoirs & Standpipes	342 (330)	\$9,171				\$9,171	2.5		\$229	\$6,176			\$6,405		\$2,766	342 (330)								
Transmission & Distribution Mains	343	\$47,001	\$1,994	а	\$176	\$48,819	2.0		\$958	\$22,860			\$23,642		\$25,177	343	-\$2						-\$2	
Services	345 (333)	\$2,818				\$2,818	2.5		\$70	\$195			\$265		\$2,554	345 (333)								
Meters	346	\$31,888	\$2,164	а	\$1,177	\$32,875	10.0		\$3,238	\$32,372			\$34,433		-\$1,558	346							\$0	
Meter Installations	347 (334)	\$8,905				\$8,905	2.5		\$223	\$5,012			\$5,235		\$3,670	347 (334)								
Hydrants	348 (335)	\$4,751				\$4,751	2.0		\$95	\$810			\$905		\$3,847	348 (335)								
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)								
GENERAL PLANT																								
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	\$1,334	а	\$0	\$1,334		5.00	\$33	\$0			\$33		\$1,301	391							\$0	
Office Computer Equipment	391.1	\$1,014				\$1,014	1.0		\$10	\$1,238			\$1,248		-\$234	391.1								
Transportation Equipment	392	\$2,409				\$2,409	7.0		\$169	\$2,610			\$2,779		-\$370	392								
Tools, Shop & Garage Equipment	394	\$1,489				\$1,489	5.0		\$74	\$975			\$1,049		\$440	394								
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396								
Communication Equipment	397	\$24				\$24	6.7		\$2	\$19			\$21		\$3	397								
Miscellaneous Equipment	398	\$0			i i	\$0	-		\$0	\$0			\$0		\$0	398								
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399								
Total		\$181,155	\$6,433		\$1,492	\$186,097			\$7,460	\$132,835	\$0		\$138,804		\$47,293		-\$2	\$900		\$898	\$37	\$415	\$450	\$448

Notes

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

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

#### \$450 Amortized CIAC Net Rate Base \$46,845

-4587.5

900

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

and "Year End CIAC Amortization Reserve"

199 -4536.5

\$849

### 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 Amortizat ion Reserve	Fu Cl Rem Amc
		2014	2014		2014	2014	(percent)	(percent)	12 months	2014	2014		2014		2014		2014	2014		2014	2014	2014		
INTANGIBLE PLANT																								
Organization	301	\$9,955	1			\$9,955			\$0	\$9,985			\$9,985		-\$30									<u> </u>
Franchises & Consents	302	\$1,155				\$1,155			\$0	\$1,155			\$1,155			302								<u> </u>
Miscellaneous Intantible Plant	303	\$3,138				\$3,138			\$0	\$3,138			\$3,138		\$0	303								
SOURCE OF SUPPLY PLANT																								
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0			310								
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0			311 (304)								
Wells and Springs	314 (307)	\$4,048				\$4,048	2.0		\$81	\$3,121			\$3,202		· · · · · · · · · · · · · · · · · · ·	314 (307)								
Supply Mains	316 (309)	\$0	)			\$0			\$0	\$0			\$0		\$0	316 (309)								
PUMPING PLANT																								
Structures & Improvements	321	\$12,762	\$319	a	\$62	\$13,020	2.5		\$322	\$3,295			\$3,555		\$9,465	321								
Electric Pumping Equipment	325 (311)	\$33,895	5			\$33,895	5.0		\$1,695	\$33,412			\$35,107		-\$1,212	325 (311)								
Other Pumping Equipment	328	\$6,423				\$6,423	4.0		\$257	\$8,250			\$8,507		-\$2,084	328								
WATER TREATMENT PLANT																								
Water Treatment Equipment	332 (320)	\$541				\$541	2.9		\$16	\$435			\$451		\$91	332 (320)								
TRANSMISSION & DISTRIBUTION PLANT																								
Distribution Reservoirs & Standpipes	342 (330)	\$9,171				\$9,171	2.5		\$229	\$6,405			\$6,634		\$2,537	342 (330)								
Transmission & Distribution Mains	343 (331)	\$48,819	\$10,487	a 🛛	\$118	\$59,187	2.0		\$1,080	\$23,642			\$24,604		\$34,584	343 (331)	-\$2						-\$2	
Services	345 (333)	\$2,818				\$2,818	2.5		\$70	\$265			\$335		\$2,484	345 (333)								
Meters	346 (334)	\$32,875	\$4,135	a	\$1,121	\$35,889	10.0		\$3,438	\$34,433			\$36,750		-\$860	346 (334)								
Meter Installations	347 (334)	\$8,905	i			\$8,905	2.5		\$223	\$5,235			\$5,458		\$3,447	347 (334)								
Hydrants	348 (335)	\$4,751				\$4,751	2.0		\$95	\$905			\$1,000		\$3,752	348 (335)								
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)								
GENERAL PLANT																								
Land & Land Rights	389 (374)	\$569				\$569			\$0	\$0			\$0		\$569	389 (374)								
Structures & Improvements	390	\$0			1	\$0			\$0	\$0			\$0		\$0	390								
Office Furniture & Equipment	391	\$1,334	l	1		\$1,334		5.00	\$67	\$33			\$100		\$1,234	391								
Office Computer Equipment	391.1	\$1,014			1	\$1,014	1.0		\$10	\$1,248			\$1,258			391.1								
Transportation Equipment	392	\$2,409		а	\$2,409	\$0	7.0		\$84	\$2,779	\$217	b	\$670		-\$670	392								
Tools, Shop & Garage Equipment	394	\$1,489	\$76	a	\$0	\$1,565	5.0		\$76	\$1,049			\$1,125		\$440	394								
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396								
Communication Equipment	397	\$24			1	\$24	6.7		\$2	\$21			\$23			397								
Miscellaneous Equipment	398	\$0		1		\$0			\$0			l I	\$0			398							t +	<u> </u>
Other Tangible Plant	399	\$0	1	1		\$0			\$0	\$0		l I	\$0			399							t +	<u> </u>
Total		\$186.097	\$15,017	7	\$3,710	\$197,404			\$7,745	\$138.804	\$217		\$143.055		\$54.348		-\$2	\$898		\$896	\$36	\$450	\$484	
			,							, ,	, ==-		,				÷-				700			

Notes	

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

## b. Net salvage value assumed based on response to DR0033

Total Plant in Service	\$197,404
Total CIAC	\$896
Total Reserves	\$143,055
_	\$53,452

#### 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"

Amortized CIAC	\$484
Net Rate Base	\$53,936

\$412

Future

CIAC Remainin

g Amortizat

ion

### 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 <b>2015</b>	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	Account No.	Start or Add or Remove 2015	Balance CIAC Start 2015	Notes	CIAC End 2015	CIAC Amortization Accrual <b>2015</b>	CIAC Amortization Reserve Start 2015	Year End CIAC Amortizat t ion Reserve	Future CIAC Remainin g Amortizat ion
INTANGIBLE PLANT		2013	2015		2015	2015	(percent)	(percent)	12 11011115	2015	2015		2015		2013		1015	2015		2015	2015	2015		
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			302								
Miscellaneous Intantible Plant	303	\$3,138	\$1,111	a	\$886	\$3,363			\$0	\$3,138			\$2,251		\$1,111									
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)	\$4,048	\$28,448	a	\$3,403	\$29,094	2.0		\$331	\$3,202			\$130		\$28,964	314 (307)								
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)								
PUMPING PLANT																								
Structures & Improvements	321	\$13,020	\$48,757	a	\$10,211	\$51,566	2.5		\$807	\$3,555			-\$5,849		\$57,415	321								
Electric Pumping Equipment	325 (311)	\$33,895	\$317	a	\$150	\$34,062	5.0		\$1,699	\$35,107			\$36,656		-\$2,594	325 (311)								
Other Pumping Equipment	328	\$6,423				\$6,423	4.0		\$257	\$8,507			\$8,764		-\$2,341	328								
WATER TREATMENT PLANT																								
Water Treatment Equipment	332 (320)	\$541				\$541	2.9		\$16	\$451			\$467		\$75	332 (320)								
TRANSMISSION & DISTRIBUTION PLANT																								
Distribution Reservoirs & Standpipes	342 (330)	\$9,171				\$9,171	2.5		\$229	\$6,634			\$6,863		\$2,308	342 (330)								
Transmission & Distribution Mains	343 (331)	\$59,187	\$20,861	а	\$1,883	\$78,166	2.0		\$1,374	\$24,604			\$24,095		\$54,071	343 (331)	-\$27						-\$27	
Services	345 (333)	\$2,818	\$936	a	\$200	\$3,555	2.5		\$80	\$335			\$215		\$3,340	345 (333)								
Meters	346 (334)	\$35,889	\$2	а	\$1	\$35,890	10.0		\$3,589	\$36,750			\$40,337		-\$4,447	346 (334)								
Meter Installations	347 (334)	\$8,905				\$8,905	2.5		\$223	\$5,458			\$5,681			347 (334)								
Hydrants	348 (335)	\$4,751				\$4,751	2.0		\$95	\$1,000			\$1,095		\$3,657	348 (335)								1
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)								1
GENERAL PLANT																								1
Land & Land Rights	389 (374)	\$569				\$569			\$0	\$0			\$0			389 (374)							!	<u> </u>
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390							!	<u> </u>
Office Furniture & Equipment	391	\$1,334				\$1,334		5.00	\$67	\$100			\$167		\$1,167	391								1
Office Computer Equipment	391.1	\$1,014				\$1,014	1.0		\$10				\$1,268			391.1							!	
Transportation Equipment	392	\$0				\$0	-		\$0				\$670		-\$670								!	
Tools, Shop & Garage Equipment	394	\$1,565	\$335	а	\$209	. ,			\$81	\$1,125			\$997		\$693								,,	1
Power Operated Equipment	396	\$0				\$0		ļ	\$0	1.5			\$0			396							<u> </u>	1
Communication Equipment	397	\$24	\$820	а	\$24				\$28				\$27		\$793								<u> </u>	L
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398							<u> </u>	ļ
Other Tangible Plant	399	\$0	\$0	1	\$0	\$0		5.00	\$0	\$0		b	\$0			399							<u> </u>	L
Total		\$197,404	\$101,588		\$16,966	\$282,025			\$8,886	\$143,055	\$0		\$134,975		\$147,050		-\$27	\$896		\$869	\$33	\$484	4 \$490	\$379

Notes a. Additions and retirments 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 assiged 20-year service life, for this account in WR-2016-0301.	Total Plant in Service Total CIAC Total Reserves	\$282,025 \$869 \$134,975 \$146,181	
	Amortized CIAC Net Rate Base	\$490 \$146,671	

#### 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 <b>2016</b>	Additions 2016	Note	Retirements 2016	In Service Balance End <b>2016</b>	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance <b>2016</b>	Salvage Corrections 2016	Note	End Reserve Balance 2016	Note	Net Plant End 2016	Account No.	Start or Ad or Remov 2016	ld Balance CIAC e Start 2016	Notes	CIAC End 2016	CIAC Amortization Accrual 2016	CIAC Amortization Reserve Start 2016	Year End CIAC Amortizat ion Reserve	Future CIAC Remainin g Amortizat ion
INTANGIBLE PLANT							(percent)	(percent)																
Organization	301	\$9,955				\$9,955			\$0	\$9,985			\$9,985		-\$30	301			1					
Franchises & Consents	302	\$1,155				\$1,155			\$0	\$1,155			\$1,155		\$0	302								
Miscellaneous Intantible Plant	303	\$3,363				\$3,363			\$0	\$2,251			\$2,251		\$1,111	303								
SOURCE OF SUPPLY PLANT																								
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310			1					
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)								
Wells and Springs	314 (307)	\$29,094	\$2,537	а	\$328	\$31,302	2.0		\$604	\$130			\$406		\$30,896	314 (307)								
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)								
PUMPING PLANT																								
Structures & Improvements	321	\$51,566	\$4,171	а	\$865	\$54,872	2.5		\$1,330	-\$5,849			-\$5,384		\$60,255	321								
Electric Pumping Equipment	325 (311)	\$34,062	\$3,470	а	\$1,542	\$35,990	5.0		\$1,751	\$36,656			\$36,865		-\$875	325 (311)								
Other Pumping Equipment	328	\$6,423				\$6,423	4.0		\$257	\$8,764			\$9,021		-\$2,598	328								
WATER TREATMENT PLANT																								
Water Treatment Equipment	332 (320)	\$541				\$541	2.9		\$16	\$467			\$483		\$59	332 (320)								
TRANSMISSION & DISTRIBUTION PLANT																								
Distribution Reservoirs & Standpipes	342 (330)	\$9,171				\$9,171	2.5		\$229	\$6,863			\$7,092		\$2,079	342 (330)								
Transmission & Distribution Mains	343 (331)	\$78,166	\$4,489	а	\$425	\$82,230	2.0		\$1,604	\$24,095			\$25,274		\$56,956	343 (331)		\$6					-\$6	
Services	345 (333)	\$3,555				\$3,555	2.5		\$89	\$215			\$304		\$3,251	345 (333)								
Meters	346 (334)	\$35,890	\$947	а	\$583	\$36,255	10.0		\$3,607	\$40,337			\$43,361		-\$7,107	346 (334)								
Meter Installations	347 (334)	\$8,905				\$8,905	2.5		\$223	\$5,681			\$5,904		\$3,001	347 (334)								
Hydrants	348 (335)	\$4,751				\$4,751	2.0		\$95	\$1,095			\$1,190		\$3,562	348 (335)								
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)								
GENERAL PLANT																								
Land & Land Rights	389 (374)	\$569	\$291	а		\$860			\$0	\$0			\$0		\$860	389 (374)								
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390								
Office Furniture & Equipment	391	\$1,334				\$1,334		5.00	\$67	\$167			\$234		\$1,100	391								
Office Computer Equipment	391.1	\$1,014				\$1,014	1.0		\$10	\$1,268			\$1,278		-\$264	391.1								
Transportation Equipment	392	\$0				\$0	7.0		\$0	\$670			\$670		-\$670	392								
Tools, Shop & Garage Equipment	394	\$1,690				\$1,690	5.0		\$84				\$1,081		\$609	394								
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396								
Communication Equipment	397	\$820				\$820	6.7		\$55	\$27			\$82		\$738	397								
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398								
Other Tangible Plant	399	\$0				\$0		5.00	\$0	\$0		b	\$0		\$0	399								
Total		\$282,025	\$15,904		\$3,743	\$294,187			\$10,021	\$134,975	\$0		\$141,253		\$152,934			\$6 \$869	)	\$863	\$30	\$490	\$514	\$349

N	n	te	S	

Notes a. Additions and retirments based on Liberty response to DRs 0044 and 0045, allocated to KMB properties	Total Plant in Service Total CIAC	\$294,187 \$863
b. Previous depreciation schedule had no rate for Acct. No. 399. MACW assiged 20-year service life for this account in WR-2016-0301.	Total Reserves	\$141,253 \$152,071
	Amortized CIAC Net Rate Base	\$514 \$152,585

## 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 <b>2017</b>	Additions hru <b>11/30/201</b>	Note	Retirements hru 11/30/201	In Service Balance End hru 11/30/201	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 11 months	Begin Reserve Balance hru 11/30/202	Salvage Corrections Ihru 11/30/2017	Note	End Reserve Balance thru 11/30/201	Net Plant End thru 11/30/201	NO.		Start or Add or Remove thru 11/30/201	Balance CIAC Start hru 11/30/201	Notes	CIAC End thru 11/30/201	CIAC Amortization Accrual hru 11/30/201	CIAC Amortization Reserve Start hru 11/30/201	Year End CIAC Amortizat ion Reserve <b>7</b>	Future CIAC Remainin g Amortizat ion
INTANGIBLE PLANT																								1
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									1
Miscellaneous Intantible Plant	303	\$3,363				\$3,363			\$0	\$2,251			\$2,251	\$1,111	303									1
SOURCE OF SUPPLY PLANT																								1
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0	\$0	310									1
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0	\$0	311 (304)									1
Wells and Springs	314 (307)	\$31,302				\$31,302	2.0		\$574	\$406			\$980	\$30.322	314 (307)									1
Supply Mains	316 (309)	\$0				\$0			ŚC	) Ś0			\$0	\$0	316 (309)									1
PUMPING PLANT						+ -			1-				7-		. (	1								1
Structures & Improvements	321	\$54,872	\$12,339	а		\$67,210	2.5		\$1,399	(\$5,384)			(\$3,586)	\$70,796	321	1								
Electric Pumping Equipment	325 (311)	\$35,990	÷==,555			\$35,990	5.0		\$1,650	\$36,865			\$38,515	(\$2,525)	325 (311)	1								
Other Pumping Equipment	328	\$6,423				\$6,423	4.0		\$236	1 /			\$9,257	-\$2,834	, ,									
WATER TREATMENT PLANT	520	<i>\$</i> 0,125				<i>\$</i> 0,120			÷250	\$3,0 <u>2</u> 1			<i>\$3,237</i>	<i>\$2,00</i>	520									í – – – – – – – – – – – – – – – – – – –
Water Treatment Equipment	332 (320)	\$541				\$541	2.9		\$14	\$483			\$497	\$45	332 (320)		-							()
TRANSMISSION & DISTRIBUTION PLANT	552 (520)					<b>72</b> +1	2.5		-1-Ç	ç-05			Ç <del>,</del> J, I	Ç+5	552 (520)									í de la compañía de la
Distribution Reservoirs & Standpipes	342 (330)	\$9,171				\$9,171	2.5		\$210	\$7,092			\$7.302	\$1.860	342 (330)									
Transmission & Distribution Mains	343 (331)	\$82,230	\$28,820	2	\$469	\$110.581	2.0		\$1,767				\$26.572	 	343 (331)		-\$7						-\$7	
Services	345 (331)	\$3,555	\$28,820	a	\$403	\$3,969	2.0		\$1,707				\$20,372	1 - 7	345 (331)	-	-\$1						-\$7	
Meters	345 (333)	\$36,255	\$1,460		\$1,131	\$36,584	10.0		\$3,338				\$45,568	(\$8,985)	346 (334)	-	-51						-¢1	
Meter Installations	340 (334)	\$8,905	\$1,400	a	\$1,151	\$30,384	2.5		\$204				\$6,108	(1 - / /	347 (334)									
Hydrants	348 (335)	\$4,751				\$4,751	2.3		\$204				\$1,277	175	348 (335)	-								
Other Trasmission & Distribution Plant	348 (333)	\$4,731				\$4,731 \$0	2.0		,86 ¢C	1 / 5 5			\$1,277 \$0		349 (333)	-								
GENERAL PLANT	549 (559)	ŞU				ŞU			ŞL	ŞU			ŞU	ŞU	349 (339)									
Land & Land Rights	374	\$860				\$860			ŚC	) Ś0			\$0	\$860	274	-								
Structures & Improvements	390	\$860				\$860 \$0			\$0	τų.			\$0 \$0		390									
								5.00	7 -	τ			\$0 \$295	 1.5										
Office Furniture & Equipment	391	\$1,334				\$1,334		0.00	\$61	1 -		с		\$1,039										·
Office Computer Equipment	391.1	\$1,014				\$1,014	1.0		\$9	· · · · · · · · ·			\$1,287	(\$273)										
Transportation Equipment	392 394	\$0				\$0 \$1,690	7.0		1.5			с	(\$0) \$1,158		392									
Tools, Shop & Garage Equipment	394	\$1,690 \$0			-	\$1,690	5.0		\$77 \$0				\$1,158	\$532	394									
Power Operated Equipment Communication Equipment	390	\$0			-	\$0	6.7		\$50		ł		\$132	\$0 \$688										
	397	\$820			-	\$820	0.7		\$50			L	\$132		398									
Miscellaneous Equipment Other Tangible Plant	398	\$0 \$0			-	\$0 \$0		5.00	7.	- <del>-</del>	l	b, c	\$0 \$0		398									
SHARED SERVICES (as of June 30, 2017)	555	30 Jun 30, '17			╂───┤	şΟ		3.00	5 Months	, şu	<u>∤</u> {'	N, L	şυ	 ŞU	555	1			<u> </u>	1				
Land & Land Rigths	374.1	\$326		c		\$326	0.0		ŚO	\$0		d	\$0	 \$226	374.1									
Structures & Improvements	390.1	\$13,501		c		\$13,501	5.0		\$0			d	\$0	\$10,576										
Office Furniture & Equipment	390.1	\$13,501		c		\$13,501 \$1,688	4.75		\$281			d	\$2,925	\$1,336										
Transportation Equipment	392.1	\$1,000		c		\$1,424	10.39		\$62			d	\$361	\$1,063										
Tools, Shop & Garage Equipment	392.1	\$1,424		c .		\$211	4.50		\$02			d	\$25	\$1,003										
Miscellaneous Equipment	398	\$324		c		\$324	3.60		\$5			d	\$99	\$187										
Other Tangible Plant	399	\$513		c		\$513	4.75		\$10			d	\$315	\$197										
Other Tangible Plant - Servers	399.1	\$62		c		\$62	14.29		\$10			d	\$50		399.1									
Other Tangible Plant - Network H/W	399.3	\$716		c		\$716	14.29		\$43			d	\$564		399.3									
Other Tangible Plant - PC H/W	399.4	\$5,913		c		\$5,913	14.25		\$468	\$4,290		d	\$4,758	\$1,156										
Other Tangible Plant - PC S/W	399.5	\$35,605		c		\$35,605	18.98		\$2,816	\$16,210		d	\$19,026	\$16,579										
Total	555.5	\$354,471	\$43,095		\$1,662	\$395,903	10.90		\$13,488	\$165,731	ŚO	-	\$177,556	\$218,347	555.5		-\$8	\$863		\$856	\$31	\$514	\$538	\$318
10101		9334,471			.,002				913,400	, <i>103,731</i>	ÛÇ.		÷±11,550				-30	2005		2030	221		2220	-9310

#### Notes

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

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

SBM-d2 Rate Base Workbook and Plant Buildout

W Lakewood Hills

\$856

Liberty Utilities (Missouri Water)			
Lakewood Hills			
Water			
MACW assiged 20-year service life for this account in WR-2016-0301		\$217,491	
c. Depreciation reserve balance adjusted as shown in Depreciation Reserve Adjustments below.			
d. Based on Liberty WP 7-2.	Amortized CIAC	\$538	
e. Based on Liberty WP 7-3.	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.

Page 9 of 9

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

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

CIAC End

Notes

CIAC

Accrual

Jun-Dec 2010 Jun-Dec 2010 Jun-Dec 2010

Amortization

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.	or Remove	Balance CIAC Start	
		5/31/2010	Jun-Dec 2010		Jun-Dec 2010	Jun-Dec 2010	(percent)	(percent)	7 months	Jun-Dec 2010	Jun-Dec 2010		Jun-Dec 2010		Jun-Dec 2010		Jun-Dec 2010	Jun-Dec 2010	┶
INTANGIBLE PLANT																		-	+
Organization	301	\$1,954		а		\$1,954			\$0			а	\$1,970		-\$16			-	+
Franchises & Consents	302	\$4,109		а		\$4,109			\$0			а	\$4,109		\$0				_
Miscellaneous Intantible Plant	303	-				\$0			\$0				\$0		\$0	303		-	+
SOURCE OF SUPPLY PLANT																			+
Land & Land Rights	310					\$0			\$0				\$0		<b>T</b> -	310			┶
Structures & Improvements	311 (304)					\$0			\$0				\$0			311 (304)			Ļ
Wells and Springs	314 (307)					\$0	2.0		\$0				\$0			314 (307)			
Supply Mains	316 (309)					\$0			\$0				\$0		\$0	316 (309)			
PUMPING PLANT																			
Structures & Improvements	321	\$6,439		а		\$6,439	2.5		\$94	\$322		а	\$416		\$6,023				
Electric Pumping Equipment	325 (311)	\$18,429		а		\$18,429	5.0		\$538			а	\$19,962			325 (311)			
Other Pumping Equipment	328					\$0	4.0		\$0				\$0		\$0	328			
WATER TREATMENT PLANT																			
Water Treatment Equipment	332 (320)	\$1,389		а		\$1,389	2.9		\$23	\$1,080		а	\$1,103		\$286	332 (320)			
TRANSMISSION & DISTRIBUTION PLANT																			
Distribution Reservoirs & Standpipes	342 (330)	\$17,412		а		\$17,412	2.5		\$254	\$3,815		а	\$4,069		\$13,343	342 (330)			Γ
Transmission & Distribution Mains	343 (331)	\$35,233		а		\$35,233	2.0		\$411	\$5,705		а	\$6,116		\$29,117	343 (331)			Г
Services	345 (333)	\$32		а		\$32	2.5		\$0	\$0		а	\$0		\$32	345 (333)			Г
Meters	346 (334)	\$1,826		а		\$1,826	10.0		\$107	\$2,130		а	\$2,237		-\$411	346 (334)			Γ
Meter Installations	347 (334)					\$0	2.5		\$0				\$0		\$0	347 (334)			Г
Hydrants	348 (335)					\$0	2.0		\$0				\$0		\$0	348 (335)			Γ
Other Trasmission & Distribution Plant	349 (339)					\$0			\$0				\$0		\$0	349 (339)			Γ
GENERAL PLANT																			T
Land & Land Rights	389 (374)					\$0			\$0				\$0		\$0	389 (374)			Γ
Structures & Improvements	390	1				\$0			\$0				\$0		\$0	390			٢
Office Furniture & Equipment	391	1				\$0			\$0				\$0		\$0	391			Г
Office Computer Equipment	391.1	\$262		а		\$262	1.0		\$3			а	\$312		-\$50				t
Transportation Equipment	392	\$588		а		\$588	7.0		\$41	\$547		а	\$588		\$0				t
Tools, Shop & Garage Equipment	394	\$542		а		\$542	5.0		\$27			а	\$339		\$203				t
Power Operated Equipment	396	<u>, , , , , , , , , , , , , , , , , , , </u>		ľ		\$0	5.0		\$0			-	\$0		\$0				t
Communication Equipment	397	\$11		а		\$11	6.7		\$1			а	\$8		\$3				t
Miscellaneous Equipment	398	, , , , , , , , , , , , , , , , , , ,				\$0	017		\$0			-	\$0		\$0			1	t
Other Tangible Plant	399	1				\$0			\$0				\$0		\$0				t
Total		\$88.226	\$0		\$0	\$88.226			\$1,499		\$0		\$41.229		\$46.997		\$0		a

\$0	а	\$0	\$0	\$0	\$(

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

and "Year End CIAC Amortization Reserve"

Notes

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

Total Plant in Service \$88,226 Total CIAC

\$0 Total Reserves \$41,229 \$46,997

\$46,997

Amortized CIAC Net Rate Base \$0

Schedule SBM-d7 Page 1 of 9

Future

CIAC

Remainii

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Amortizat

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Year End

Amortizat

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Reserve

CIAC

CIAC

Amortization

Reserve Start

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

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

CIAC End

Notes

CIAC

Amortization

Accrual

Jun-Dec 2011 Jun-Dec 2011 Jun-Dec 2011

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End Jun-Dec 2011	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense 7 months	Begin Reserve Balance	Salvage Corrections Jun-Dec 2011	Note	End Reserve Balance Jun-Dec 2011	Note	Net Plant End Jun-Dec 2011	Account No.		Start or Add or Remove Jun-Dec 2011	Start	
		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		. }	Jun-Dec 2011	Jun-Dec 2011	⊢
INTANGIBLE PLANT Organization	301	\$4,883				\$4,883			\$0	\$4,898			\$4,898		-\$15	201	, ł		i'	⊢
Franchises & Consents	301	\$4,885				\$567			\$0				\$567			302	, I		[]	⊢
Miscellaneous Intantible Plant	303	\$1,539				\$1,539			\$0				\$1,539			303	, I		<sup>_</sup>	⊢
SOURCE OF SUPPLY PLANT	505	φ <u>τ</u> ,555				Ş1,555			ŲŲ	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Ş1,555		ÇU	505	, t		[	F
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		ŚŊ	310	, t		('	F
Structures & Improvements	311 (304)					\$0			\$0				\$0 \$0		<del>7</del> •	311 (304)	, †		('	Г
Wells and Springs	314 (307)					\$1,790	2.0		\$21				\$1,484			314 (307)	, 1		i	Г
Supply Mains	316 (309)					\$0			\$0				\$0		\$0	316 (309)	, t		· · · · · ·	Г
PUMPING PLANT	( /															( /	ı İ		i	Γ
Structures & Improvements	321	\$6,062				\$6,062	2.5		\$88	\$1,263			\$1,351		\$4,710	321	ı İ	i		Г
Electric Pumping Equipment	325 (311)	\$16,625				\$16,625	5.0		\$485	\$14,240			\$14,725		\$1,900	325 (311)	, İ		1	Г
Other Pumping Equipment	328	\$3,151				\$3,151	4.0		\$74	\$3,721			\$3,795		-\$644	328	, Ī	1	l l	ſ
WATER TREATMENT PLANT																	, İ		Í	Г
Water Treatment Equipment	332 (320)	\$266	i			\$266	2.9		\$4	\$193			\$197		\$69	332 (320)	, I	1	1	ſ
TRANSMISSION & DISTRIBUTION PLANT																	1		l .	
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$66	\$2,851			\$2,917		\$1,581	342 (330)	, [			1
Transmission & Distribution Mains	343 (331)	\$23,053				\$23,053	2.0		\$269	\$10,483			\$10,752		\$12,301	343 (331)	, [			
Services	345 (333)	\$1,382				\$1,382	2.5		\$20	\$41			\$61		\$1,321	345 (333)	, [		-	ĺ
Meters	346 (334)	\$15,641				\$15,641	10.0		\$912	\$13,402			\$14,314		\$1,327	346 (334)	,		I'	
Meter Installations	347 (334)	\$4,368				\$4,368	2.5		\$64	\$2,285			\$2,349		\$2,019	347 (334)	,		I'	L
Hydrants	348 (335)	\$2,331				\$2,331	2.0		\$27				\$351			348 (335)	,		I'	
Other Trasmission & Distribution Plant	349 (339)	\$0	1			\$0			\$0	\$0			\$0		\$0	349 (339)	,	ļ	<u> </u>	
GENERAL PLANT																	,	!	'	
Land & Land Rights	389 (374)					\$279			\$0				\$0			389 (374)	,	,!	ļ'	L
Structures & Improvements	390	\$0				\$0			\$0				\$0			390	, İ	!	ļ'	L
Office Furniture & Equipment	391	\$0	1			\$0			\$0				\$0		<del>7</del> •	391	, İ	!	ļ'	L
Office Computer Equipment	391.1	\$497				\$497	1.0		\$3				\$602		-\$105		, İ	!	ļ'	L
Transportation Equipment	392	\$1,182				\$1,182	7.0		\$48				\$1,197		-\$15		, İ	!	'	1
Tools, Shop & Garage Equipment	394	\$730				\$730	5.0		\$21				\$442		\$288		, İ	!	'	1
Power Operated Equipment	396	\$0				\$0			\$0				\$0			396	,	!	'	1
Communication Equipment	397	\$12				\$12	6.7		\$0				\$8		\$4		, İ	!	'	1
Miscellaneous Equipment	398	\$0				\$0			\$0				\$0			398	, İ	!	'	1
Other Tangible Plant	399	\$0				\$0			\$0	7-			\$0		1.	399	, İ			1
Total		\$88,854	\$0		\$0	\$88,854			\$2,102	\$59,446	\$0		\$61,548		\$27,306		, I	\$0	\$0	а

\$0	\$0	а	\$0	\$0	\$0	\$0	\$0

Notes

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

Total Plant in Service	\$88,854
Total CIAC	\$0
Total Reserves	\$61,548

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"

Amortized CIAC	\$0
Net Rate Base	\$27,306

\$27,306

Future

CIAC

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Year End

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Reserve

CIAC

CIAC

Amortization

Reserve Start

#### 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 A or Remo
		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012		2012		2012
INTANGIBLE PLANT															1		1
Organization	301	\$4,883				\$4,883			\$0	\$4,898			\$4,898		-\$15	301	i
Franchises & Consents	302	\$567				\$567			\$0	\$567			\$567		\$0	302	i
Miscellaneous Intantible Plant	303	\$1,539				\$1,539			\$0	\$1,539			\$1,539		\$0	303	i -
SOURCE OF SUPPLY PLANT																	1
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310	ı —
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)	ı —
Wells and Springs	314 (307)	\$1,790				\$1,790	2.0		\$36	\$1,484			\$1,520		\$270	314 (307)	ı —
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0			316 (309)	ı 🛌
PUMPING PLANT															-		1
Structures & Improvements	321	\$6,062				\$6,062	2.5		\$152	\$1,351			\$1.503		\$4,558	321	1
Electric Pumping Equipment	325 (311)	\$16.625				\$16.625	5.0		\$831	\$14,725			\$15,556			325 (311)	ı —
Other Pumping Equipment	328	\$3,151				\$3,151	4.0		\$126	\$3,795			\$3,921		-\$770		ı —
WATER TREATMENT PLANT		+ = ) = = =				+=)===			+	+=):==			+=/===				1
Water Treatment Equipment	332 (320)	\$266				\$266	2.9		\$8	\$197			\$205		\$61	332 (320)	1
TRANSMISSION & DISTRIBUTION PLANT		7				+			1.	<b>7</b> - <b>7</b> .			+				1
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$112	\$2,917			\$3,029		\$1.469	342 (330)	1
Transmission & Distribution Mains	343 (331)	\$23,053				\$23,053	2.0		\$461	\$10,752			\$11,213			343 (331)	ı —
Services	345 (333)	\$1,382				\$1,382	2.5		\$35	\$61			\$96			345 (333)	1
Meters	346 (334)	\$15,641				\$15,641	10.0		\$1,564	\$14,314			\$15,878			346 (334)	1
Meter Installations	347 (334)	\$4,368				\$4,368	2.5		\$109	\$2,349			\$2,458			347 (334)	ı —
Hydrants	348 (335)	\$2,331			1	\$2,331	2.0		\$47	\$351			\$398			348 (335)	ı 🛏 –
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0			349 (339)	ı 📙 🚽
GENERAL PLANT	(000)	+-			1	· · · ·		1	+-	+ -			÷-		1	()	ı 🛏
Land & Land Rights	389 (374)	\$279				\$279			\$0	\$0			\$0		\$279	389 (374)	ı —
Structures & Improvements	390	\$0			1	\$0		1	\$0	\$0			\$0			390	ı 🛏 –
Office Furniture & Equipment	391	\$0			1	\$0		1	\$0	\$0			\$0			391	ı 🛏 –
Office Computer Equipment	391.1	\$497			1	\$497	1.0		\$5	\$602			\$607		-\$110		ı 🛏 –
Transportation Equipment	392	\$1,182			1	\$1,182	7.0		\$83	\$1,197			\$1,280		-\$98		ı 🛏 –
Tools, Shop & Garage Equipment	394	\$730			1	\$730	5.0		\$37	\$442			\$479		\$251		ı —
Power Operated Equipment	396	\$0		1	1	\$750			\$0	\$0			\$0			396	ı 🛏
Communication Equipment	397	\$12				\$12		,	\$1	\$8			\$9			397	ı —
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398	ı —
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0			399	ı —
Total	555	\$88,854	\$0		\$0	\$88,854			\$3,607	\$61,548	\$0		\$65,155		\$23,699		ı —

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortizat ion Reserve	Future CIAC Remainin g Amortizat ion
2012	2012		2012	2012	2012		
\$0	\$0		\$0	\$0	\$0	\$0	\$0
ŞU	ŞU		ŞU	ŞU	ŞU	ŞU	ŞŪ

Notes



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"



Net Rate Base \$23,699

#### 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.
		2013	2013		2013	2013	(percent)	(percent)	12 months	2013	2013		2013		2013	
INTANGIBLE PLANT	0.01	44.000				Å 4 000			40	44.000			Å 4, 0000		A	
Organization	301	\$4,883				\$4,883			\$0	\$4,898			\$4,898		-\$15	301 302
Franchises & Consents	302 303	\$567				\$567			\$0 \$0	\$567			\$567		1.	302 303
Miscellaneous Intantible Plant	303	\$1,539				\$1,539			ŞU	\$1,539			\$1,539		ŞU	303
SOURCE OF SUPPLY PLANT		40				40			40	40			40		40	
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		1.	310
Structures & Improvements	311 (304)	\$0		_	444	\$0			\$0	\$0			\$0		1.	311 (304)
Wells and Springs	314 (307)	\$1,790	\$222	а	\$26	1 /	2.0		\$38	\$1,520			\$1,531			314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		ŞŰ	316 (309)
PUMPING PLANT	224	¢6.000	ć	_		60.000			A	64 500			64.616		64.510	224
Structures & Improvements	321	\$6,062	\$239	а	\$41	\$6,260	2.5		\$154	\$1,503			\$1,616		\$4,643	
Electric Pumping Equipment	325 (311)	\$16,625				\$16,625	5.0		\$831	\$15,556			\$16,387			325 (311)
Other Pumping Equipment	328	\$3,151				\$3,151	4.0		\$126	\$3,921			\$4,047		-\$896	328
WATER TREATMENT PLANT													4		4	
Water Treatment Equipment	332 (320)	\$266				\$266	2.9		\$8	\$205			\$213		\$53	332 (320)
TRANSMISSION & DISTRIBUTION PLANT													4.5.1.1		4	
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$112	\$3,029			\$3,141			342 (330)
Transmission & Distribution Mains	343 (331)	\$23,053	\$978	а	\$86		2.0		\$470	\$11,213			\$11,596			343 (331)
Services	345 (333)	\$1,382				\$1,382	2.5		\$35	\$96			\$131			345 (333)
Meters	346 (334)	\$15,641	\$1,062	а	\$578	\$16,125	10.0		\$1,588	\$15,878			\$16,888			346 (334)
Meter Installations	347 (334)	\$4,368				\$4,368	2.5		\$109	\$2,458			\$2,567			347 (334)
Hydrants	348 (335)	\$2,331				\$2,331	2.0		\$47	\$398			\$445			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$279				\$279			\$0	\$0			\$0			389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		1.	390
Office Furniture & Equipment	391	\$0	\$654	а	\$0			5.00		\$0			\$16		\$638	
Office Computer Equipment	391.1	\$497				\$497	1.0		\$5	\$607			\$612		-\$115	
Transportation Equipment	392	\$1,182				\$1,182	7.0		\$83	\$1,280			\$1,363		-\$181	
Tools, Shop & Garage Equipment	394	\$730				\$730	5.0		\$37	\$479			\$516		\$214	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		1.	396
Communication Equipment	397	\$12				\$12	6.7		\$1	\$9			\$10			397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		1.	399
Total		\$88,854	\$3,155		\$732	\$91,278			\$3,660	\$65,155	\$0		\$68,083		\$23,195	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortizat ion Reserve	CIAC
2013	2013		2013	2013	2013		
\$0	\$0		\$0	\$0	\$0	\$0	\$0

Notes

a. Additions and retirments 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

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"

Amortized CIAC \$0 Net Rate Base \$23,195

#### 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.	St
		2014	2014		2014	2014	(percent)	(percent)	12 months	2014	2014		2014		2014		
INTANGIBLE PLANT																	ı 🖵
Organization	301	\$4,883				\$4,883			\$0	\$4,898			\$4,898		-\$15		ı —
Franchises & Consents	302	\$567				\$567			\$0	\$567			\$567			302	ı L
Miscellaneous Intantible Plant	303	\$1,539				\$1,539			\$0	\$1,539			\$1,539		\$0	303	ı L
SOURCE OF SUPPLY PLANT																	1 L
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0			310	ı L
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0			311 (304)	ı L
Wells and Springs	314 (307)	\$1,986				\$1,986	2.0		\$40	\$1,531			\$1,571			314 (307)	ı L
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)	ı 🗆
PUMPING PLANT																	ı 🗌
Structures & Improvements	321	\$6,260	\$157	а	\$30	\$6,386	2.5		\$158	\$1,616			\$1,744		\$4,642	321	1
Electric Pumping Equipment	325 (311)	\$16,625				\$16,625	5.0		\$831	\$16,387			\$17,218		-\$593	325 (311)	ı 🗖
Other Pumping Equipment	328	\$3,151				\$3,151	4.0		\$126	\$4,047			\$4,173		-\$1,022	328	ı —
WATER TREATMENT PLANT																	1
Water Treatment Equipment	332 (320)	\$266				\$266	2.9		\$8	\$213			\$221		\$45	332 (320)	ı 🗖
TRANSMISSION & DISTRIBUTION PLANT																	1
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$112	\$3,141			\$3,253		\$1,245	342 (330)	ı 🗖
Transmission & Distribution Mains	343 (331)	\$23,945	\$5,144	а	\$58	\$29,030	2.0		\$530	\$11,596			\$12,068		\$16,962	343 (331)	ı 🗖
Services	345 (333)	\$1,382				\$1,382	2.5		\$35	\$131			\$166		\$1,216	345 (333)	ı —
Meters	346 (334)	\$16,125	\$2,028	а	\$550	\$17,603	10.0		\$1,686	\$16,888			\$18,024		-\$421	346 (334)	ı 🗖
Meter Installations	347 (334)	\$4,368				\$4,368	2.5		\$109	\$2,567			\$2,676		\$1,692	347 (334)	ı 🗖
Hydrants	348 (335)	\$2,331				\$2,331	2.0		\$47	\$445			\$492		\$1,839	348 (335)	ı —
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)	ı 🗖
GENERAL PLANT																	1 -
Land & Land Rights	389 (374)	\$279				\$279			\$0	\$0			\$0		\$279	389 (374)	ı —
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390	ı —
Office Furniture & Equipment	391	\$654				\$654		5.00	\$33	\$16			\$49		\$605	391	ı —
Office Computer Equipment	391.1	\$497				\$497	1.0		\$5	\$612			\$617		-\$120	391.1	ı —
Transportation Equipment	392	\$1,182		а	\$1,182	\$0	7.0		\$41	\$1,363			\$222		-\$222	392	ı —
Tools, Shop & Garage Equipment	394	\$730	\$37	а	\$0		5.0		\$37	\$516			\$553		\$215		ı 🖿
Power Operated Equipment	396	\$0				\$0		l	\$0	\$0			\$0			396	ı 🖿
Communication Equipment	397	\$12			1	\$12	6.7		\$1				\$11			397	ı F
Miscellaneous Equipment	398	\$0			1	\$0		l	\$0	\$0			\$0			398	ı 🗁
Other Tangible Plant	399	\$0			1	\$0		l	\$0	\$0			\$0			399	ı 🗁
Total	1	\$91.278	\$7,366		\$1.820			1	\$3,799		\$0		\$70,062		\$26,762	-	, F

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start		Future CIAC Remainin g Amortizat ion
2014	2014		2014	2014	2014		
2014	2014		2014	2014	2014		
\$0	\$0		\$0	\$0	\$0	\$0	\$0
γŪ	Ųΰ	l	Ųΰ	Ļ	, ÇO	ŲΟ	ΨŪ

Notes

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

Total Plant in Service	\$96,824
Total CIAC	\$0
Total Reserves	\$70,062
	\$26,762

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"

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

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

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

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	d Balance CIAC Start	
		2015	2015		2015	2015	(percent)	(percent)	12 months	2015	2015		2015		2015		1	2015	2015	
INTANGIBLE PLANT																				
Organization	301	\$4,883				\$4,883			\$0	\$4,898			\$4,898		-\$15		1			┶
Franchises & Consents	302	\$567				\$567			\$0	\$567			\$567		1.	302	1			┶
Miscellaneous Intantible Plant	303	\$1,539	\$545	а	\$435	\$1,649			\$0	\$1,539			\$1,104		\$545	303				
SOURCE OF SUPPLY PLANT																				
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		1.	310	1			
Structures & Improvements	311 (304)					\$0			\$0	\$0			\$0		1.	311 (304)				
Wells and Springs	314 (307)	1 /		а	\$1,669	\$14,270	2.0		\$163	\$1,571			\$65			314 (307)				
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)				
PUMPING PLANT																				
Structures & Improvements	321	\$6,386	\$23,915	а	\$5,008	\$25,293	2.5		\$396	\$1,744			-\$2,868		\$28,161	321				
Electric Pumping Equipment	325 (311)	\$16,625	\$155	а	\$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				
WATER TREATMENT PLANT																				
Water Treatment Equipment	332 (320)	\$266				\$266	2.9		\$8	\$221			\$229		\$37	332 (320)				
TRANSMISSION & DISTRIBUTION PLANT																				
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	а	\$923	\$38,339	2.0		\$674	\$12,068			\$11,819		\$26,520	343 (331)				Г
Services	345 (333)	\$1,382	\$459	а	\$98	\$1,743	2.5		\$39	\$166			\$107		\$1,636	345 (333)				Г
Meters	346 (334)	\$17,603	\$1	а	\$1	\$17,604	10.0		\$1,760	\$18,024			\$19,784		-\$2,180	346 (334)				Γ
Meter Installations	347 (334)	\$4,368				\$4,368	2.5		\$109	\$2,676			\$2,785		\$1,583	347 (334)				Г
Hydrants	348 (335)	\$2,331				\$2,331	2.0		\$47	\$492			\$539		\$1,792	348 (335)				t
Other Trasmission & Distribution Plant	349 (339)					\$0			\$0	\$0			\$0		\$0	349 (339)				t
GENERAL PLANT																				F
Land & Land Rights	389 (374)	\$279				\$279			\$0	\$0			\$0		\$279	389 (374)			1	t
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390				T
Office Furniture & Equipment	391	\$654				\$654		5.00	\$33	\$49			\$82		\$572	391				T
Office Computer Equipment	391.1	\$497				\$497	1.0		\$5	\$617			\$622		-\$125	391.1				T
Transportation Equipment	392	\$0			1	\$0	7.0		\$0	\$222			\$222		-\$222		ĺ		1	Г
Tools, Shop & Garage Equipment	394	\$767	\$164	а	\$103	\$829	5.0		\$40	\$553			\$490		\$339	394				T
Power Operated Equipment	396	\$0			1	\$0			\$0	\$0			\$0		\$0	396	1		1	Γ
Communication Equipment	397	\$12	\$402	а	\$12	\$402	6.7		\$14	\$11			\$13		\$389	397	1		1	T
Miscellaneous Equipment	398	\$0			1	\$0			\$0	\$0			\$0		\$0	398	1		1	T
Other Tangible Plant	399	\$0	\$0		\$0	\$0		5.00	) Ś0	\$0		b	\$0		\$0	399	1		1	Г

Start or Add or Remove	Start	Notes	CIAC End	Accrual	Amortization Reserve Start		Remainin g Amortizat ion
2015	2015		2015	2015	2015		
\$0	\$0		\$0	\$0	\$0	\$0	\$0

Notes

a. Additions and retirments 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 assiged 20-year service life for this account in WR-2016-0301.

Total Plant in Service \$138,329 Total CIAC \$0 \$66,099 Total Reserves \$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"

Amortized CIAC \$0 Net Rate Base \$72,230 Future

CIAC

Year End

CIAC

CIAC

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

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

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2016	2016		2016	2016	(percent)	(percent)	12 months	2016	2016		2016		2016	
INTANGIBLE PLANT																
Organization	301	\$4,883				\$4,883			\$0	\$4,898			\$4,898		-\$15	
Franchises & Consents	302	\$567				\$567			\$0	\$567			\$567		1.1	302
Miscellaneous Intantible 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		1.1	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0			311 (304)
Wells and Springs	314 (307)	\$14,270	\$1,244	а	\$161	\$15,353	2.0	)	\$296	\$65			\$200			314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT							_									
Structures & Improvements	321	\$25,293	\$2,046	а	\$424	\$26,914	2.5		\$653	-\$2,868			-\$2,640		\$29,553	321
Electric Pumping Equipment	325 (311)	\$16,707	\$1,702	а	\$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	5	\$112	\$3,365			\$3,477		\$1,021	342 (330)
Transmission & Distribution Mains	343 (331)	\$38,339	\$2,202	а	\$208	\$40,332	2.0	)	\$787	\$11,819			\$12,397		\$27,935	343 (331)
Services	345 (333)	\$1,743				\$1,743	2.5	5	\$44	\$107			\$151		\$1,592	345 (333)
Meters	346 (334)	\$17,604	\$465	а	\$286	\$17,782	10.0	)	\$1,769	\$19,784			\$21,267			346 (334)
Meter Installations	347 (334)	\$4,368				\$4,368	2.5	5	\$109	\$2,785			\$2,894			347 (334)
Hydrants	348 (335)	\$2,331				\$2,331	2.0		\$47	\$539			\$586		\$1,745	348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$279	\$143	а		\$422			\$0	\$0			\$0		\$422	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390
Office Furniture & Equipment	391	\$654				\$654		5.00		\$82			\$115		\$539	
Office Computer Equipment	391.1	\$497				\$497	1.0		\$5	\$622			\$627		-\$130	
Transportation Equipment	392	\$0				\$0			\$0	\$222			\$222		-\$222	
Tools, Shop & Garage Equipment	394	\$829			1	\$829	5.0		\$41	\$490			\$531		\$298	
Power Operated Equipment	396	\$0			1	\$0		1	\$0	\$0			\$0			396
Communication Equipment	397	\$402			1	\$402	6.7	,	\$27	\$13			\$40		\$362	
Viscellaneous Equipment	398	\$0			1	\$0			\$0	\$15			\$0			398
Other Tangible Plant	399	\$0			1	\$0		5.00		\$0		b	\$0			399
Total		\$138,329	\$7,801		\$1,836			5.00	\$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		Future CIAC Remainin g Amortizat ion
2016	2016		2016	2016	2016		
2010	2010		2010		1010		
			-	-	-		
\$0	\$0		\$0	\$0	\$0	\$0	\$0
7-	7-		7-	7-	T-	T.	T.4

Notes

a. Additions and retirments 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 assiged 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
 \$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"

Amortized CIAC \$0 Net Rate Base \$75,115

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

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

Account Description	Account No.	In Service Balance Begin	Additions	Note		In Service 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	NO.	Start or Add or Remove	Start	Notes	CIAC End	Accrual	CIAC Amortization Reserve Start	ion Reserve	Future CIAC Remainin g Amortizat ion
		2017	hru 11/30/201	7 t	thru 11/30/201	hru 11/30/201	(percent)	(percent)	11 months	iru 11/30/201	hru 11/30/2017	7 t	hru 11/30/2017	' t	thru 11/30/201	.7	thru 11/30/201	hru 11/30/2013	7 t	thru 11/30/201	hru 11/30/201	1hru 11/30/20	17	
INTANGIBLE PLANT																								
Organization	301	\$4,883				\$4,883			\$0	\$4,898			\$4,898		(\$15)									
Franchises & Consents	302	\$567				\$567			\$0	\$567			\$567			302								
Miscellaneous Intantible Plant	303	\$1,649				\$1,649			\$0	\$1,104			\$1,104		\$545	303								
SOURCE OF SUPPLY PLANT									4-															
Land & Land Rights	310	\$0			-	\$0			\$0	\$0			\$0		1.1	310								
Structures & Improvements	311 (304)	\$0			-	\$0			\$0	\$0			\$0			311 (304)								
Wells and Springs	314 (307)	\$15,353				\$15,353 \$0	2.0		\$281	\$200			\$481 \$0		\$14,872									
Supply Mains	316 (309)	\$0				ŞU			\$0	\$0			\$0		Ş0	316 (309)								
PUMPING PLANT	221	¢20.014	60.050	-		633.0 <i>cc</i>	2.5		¢coc.	(62.040)			164 7001		624 627	221								
Structures & Improvements	321	\$26,914	\$6,052	а		\$32,966	2.5		\$686	(\$2,640)			(\$1,732)			321								───┤
Electric Pumping Equipment Other Pumping Equipment	325 (311) 328	\$17,653 \$3,151				\$17,653 \$3,151	5.0 4.0		\$809 \$116	\$18,080 \$4,425			\$18,889 \$4,541		(\$1,237)	325 (311) 328								───┤
WATER TREATMENT PLANT	328	\$3,151				\$3,151	4.0		\$110	\$4,425			\$4,541		(\$1,390)	328								
Water Treatment Equipment	332 (320)	\$266				\$266	2.9		\$7	\$237			\$244		622	332 (320)								
TRANSMISSION & DISTRIBUTION PLANT	552 (520)	3200				3200	2.9		Ş7	3237			ŞZ44		322	552 (520)								
Distribution Reservoirs & Standpipes	342 (330)	\$4,498				\$4,498	2.5		\$103	\$3,477			\$3,580		¢018	342 (330)				1				
Transmission & Distribution Mains	343 (331)	\$40,332	\$14,136	2	\$230	\$54,238	2.0		\$103	\$12,397			\$13,034		\$41,204	, ,								
Services	345 (333)	\$1,743	\$234		\$230	\$1,947	2.5		\$42	\$151			\$162			345 (333)								
Meters	346 (334)	\$17,782	\$716		\$555	\$17,944	10.0		\$1,637	\$21,267			\$22,349		(\$4,405)	346 (334)								
Meter Installations	347 (334)	\$4,368	\$710	u	<i>2333</i>	\$4,368	2.5		\$100	\$2,894			\$2,994		11 7 7	347 (334)								
Hydrants	348 (335)	\$2,331				\$2,331	2.0		\$43	\$586			\$629			348 (335)								
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0	2.0		\$0	\$0			\$0			349 (339)								
GENERAL PLANT	()	+-								7.5														
Land & Land Rights	374	\$422				\$422			\$0	\$0			\$0		\$422	374								
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390								
Office Furniture & Equipment	391	\$654				\$654		5.00		\$115			\$145		\$509									1
Office Computer Equipment	391.1	\$497				\$497	1.0		\$5	\$627			\$632		(\$135)									
Transportation Equipment	392	\$0				\$0	7.0		\$0	\$222			\$0		(\$0)									
Tools, Shop & Garage Equipment	394	\$829				\$829	5.0		\$38	\$531			\$569		\$260								1	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396							1	
Communication Equipment	397	\$402		1	1	\$402	6.7		\$25	\$40	i i		\$65		\$337							İ	1	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0	1		\$0		\$0	398						1		
Other Tangible Plant	399	\$0				\$0		5.00	\$0	\$0	1	b	\$0		\$0	399								
SHARED SERVICES (as of June 30, 2017)		Jun 30, '17							5 Months															
Land & Land Rigths	374.1	\$160		с		\$160	0.0		\$0	\$0		d	\$0		\$160	374.1								
Structures & Improvements	390.1	\$6,622		с		\$6,622	5.0		\$138	\$1,297		d	\$1,435		\$5,187	390.1								
Office Furniture & Equipment	391	\$828		с		\$828	4.75		\$16	\$157		d	\$173		\$655									
Transportation Equipment	392.1	\$699		с		\$699	10.39		\$30	\$147		d	\$177		\$522	392.1								
Tools, Shop & Garage Equipment	394	\$104		с		\$104	4.50		\$2	\$10		d	\$12		\$91	394								
Miscellaneous Equipment	398	\$159		с		\$159	3.60		\$2	\$46		d	\$48		\$110	398								
Other Tangible Plant	399	\$251		с		\$251	4.75		\$5	\$150		d	\$155		\$97	399								
Other Tangible Plant - Servers	399.1	\$31		с		\$31	14.29		\$2	\$22		d	\$24		\$6	399.1								
Other Tangible Plant - Network H/W	399.3	\$351		с		\$351	14.29		\$21	\$256		d	\$277		\$75	399.3								
Other Tangible Plant - PC H/W	399.4	\$2,900		с		\$2,900	18.98		\$229	\$2,104		d	\$2,333		\$567	399.4								
Other Tangible Plant - PC S/W	399.5	\$17,464		с		\$17,464	18.98		\$1,381	\$7,951		d	\$9,332		\$8,132	399.5								
Total		\$173,863	\$21,137		\$815	\$194,185			\$6,615	\$81,319	\$0		\$87,118		\$107,066		\$0	\$0		\$0	\$0	\$0	\$0	\$0

Notes

a. Additions and retirments 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 assiged 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.

SBM-d2 Rate Base Workbook and Plant Buildout W Scotsdale

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"

Amortized CIAC \$0

\$194,185

\$107,066

\$0 \$87,118

Total Plant in Service

Total CIAC

Total Reserves

Printed 6/21/2018 12:49 PM

#### 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.

Depreciation Reserve Adjustments

	Account		
Account Description	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.

Net Rate Base \$107,066

#### Warren Woods

Water

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

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

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		5/31/2010	Jun-Dec 2010		Jun-Dec 2010	Jun-Dec 2010	(percent)	(percent)	7 months	Jun-Dec 2010	Jun-Dec 2010		Jun-Dec 2010		Jun-Dec 2010	
INTANGIBLE PLANT Organization	301	\$3.314				\$3.314			\$0	\$3.342		_	\$3.342		-\$28	201
	301	\$3,314		a					\$0	\$3,342		a	\$3,342			
Franchises & Consents Miscellaneous Intantible Plant	302					\$0 \$0			\$0 \$0				\$0 \$0			302 303
	303					ŞU			ŞU				ŞU		ŞU	303
SOURCE OF SUPPLY PLANT													4.0		40	
Land & Land Rights	310					\$0 \$0			\$0 \$0				\$0 \$0			310
Structures & Improvements	311 (304)	40.000														311 (304)
Wells and Springs	314 (307)	\$3,275		а		\$3,275	2.0		\$38	\$184		а	\$222		1 - 7	314 (307)
Supply Mains	316 (309)					\$0			\$0				\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$18,388		а		\$18,388	2.5		\$268	\$5,099		а	\$5,367		\$13,021	
Electric Pumping Equipment	325 (311)	\$19,511		а		\$19,511	5.0		\$569	\$18,079		а	\$18,648			325 (311)
Other Pumping Equipment	328					\$0	4.0		\$0				\$0		\$0	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$537		а		\$537	2.9		\$9	\$264		а	\$273		\$264	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)					\$0			\$0				\$0			342 (330)
Transmission & Distribution Mains	343 (331)	\$15,213		а		\$15,213	2.0		\$177	\$4,403		а	\$4,580		\$10,633	343 (331)
Services	345 (333)	\$558		а		\$558	2.5		\$8	\$0		а	\$8		\$550	345 (333)
Meters	346 (334)	\$6,851		а		\$6,851	10.0		\$400	\$4,748		а	\$5,148		\$1,703	346 (334)
Meter Installations	347 (334)	\$855		а		\$855	2.5		\$12	\$0		а	\$12		\$843	347 (334)
Hydrants	348 (335)					\$0	2.0		\$0				\$0		\$0	348 (335)
Other Trasmission & Distribution Plant	349 (339)					\$0			\$0				\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)					\$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		а		\$154	1.0		\$2	\$182		а	\$184			391.1
Transportation Equipment	392	\$334		а		\$334	7.0		\$23	\$311		а	\$334		\$0	392
Tools, Shop & Garage Equipment	394	\$340		а		\$340	5.0		\$17	\$200		а	\$217		\$123	394
Power Operated Equipment	396					\$0			\$0				\$0		\$0	396
Communication Equipment	397	\$6		а		\$6	6.7		\$0	\$3		а	\$3		\$3	397
Miscellaneous Equipment	398					\$0			\$0				\$0		\$0	398
Other Tangible Plant	399					\$0			\$0				\$0		\$0	399
Total		\$69.336	\$0		\$0	\$69.336			\$1.523	\$36.815	\$0		\$38,338		\$30,998	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start		g Amortizat
lup-Dec 2010	Jun-Dec 2010		lup-Dec 2010	lup Dec 2010	Jun-Dec 2010		ion
Jun-Dec 2010	Jun-Dec 2010		Jun-Dec 2010	Jun-Dec 2010	Jun-Dec 2010		
L							
\$0			\$0	\$0		\$0	\$0
ŞU		а	\$0	\$0		ŞU	\$U

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

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

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"

## Schedule SBM-d8 Page 1 of 8

## Warren Woods

Water

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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	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	Start	Notes	CIAC End		CIAC Amortization Reserve Start	Reserve	Future CIAC Remainin g Amortizat ion
		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		Jun-Dec 2011	Jun-Dec 2011	1	Jun-Dec 2011	Jun-Dec 2011	Jun-Dec 2011	1	
INTANGIBLE PLANT					-										4.5									
Organization	301	\$3,128				\$3,128			\$0	+0,-00			\$3,138		-\$9									<b>I</b>
Franchises & Consents	302	\$363				\$363 \$986			\$0				\$363 \$986		\$0 \$0									<b>I</b>
Miscellaneous Intantible Plant	303	\$986				\$986			ŞC	\$986			\$986		Ş0	303								<b></b>
SOURCE OF SUPPLY PLANT																								<u> </u>
Land & Land Rights	310	\$0				\$0			\$0				\$0		\$0									<b></b>
Structures & Improvements	311 (304)	\$0				\$0			\$0				\$0			311 (304)								<b></b>
Wells and Springs	314 (307)	\$1,147				\$1,147			\$13				\$950			314 (307)								<b></b>
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)								
PUMPING PLANT																								
Structures & Improvements	321	\$3,884				\$3,884	2.5		\$57				\$866		\$3,017									
Electric Pumping Equipment	325 (311)	\$10,651				\$10,651			\$311				\$9,434			325 (311)								1
Other Pumping Equipment	328	\$2,019				\$2,019	4.0		\$47	\$2,384			\$2,431		-\$412	328								1
WATER TREATMENT PLANT																								1
Water Treatment Equipment	332 (320)	\$170				\$170	2.9		\$3	\$124			\$127		\$43	332 (320)								
TRANSMISSION & DISTRIBUTION PLANT																								
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 Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0				\$0		\$0	349 (339)								
GENERAL PLANT																								
Land & Land Rights	389 (374)	\$179				\$179			so	sc.			\$0		\$179	389 (374)								
Structures & Improvements	390	\$0				\$0			ŚC	Ś			\$0		\$0	390								
Office Furniture & Equipment	391	\$0				\$0			SC	Ś			\$0		\$0	391								
Office Computer Equipment	391.1	\$319				\$319			\$2	\$384			\$386		-\$67				1					
Transportation Equipment	392	\$757				\$757			\$31				\$767		-\$10									
Tools, Shop & Garage Equipment	394	\$468			1	\$468			\$14				\$284		\$184				1				1	
Power Operated Equipment	396	\$100				\$0 \$0			ŚC				\$0		\$0				1					
Communication Equipment	397	\$8				\$8			\$C \$C				\$5		\$3				1					
Miscellaneous Equipment	398	\$0				\$0			50				\$0		\$0									
Other Tangible Plant	399	\$0				\$0 \$0			\$0				\$0		\$0				1					
Total	333	\$56,927	Ś0		\$0				\$1.348		\$0		\$39,434		\$17,493	333	ŚO	\$1,512	2	\$1,512	\$36	\$613	\$649	\$863
10(8)		\$30,927	30	I	30	230,927			\$1,540	\$56,060	50		259,454		Ş17,495		οÇ	\$1,512	a	\$1,512	\$20	2013	5049	2005

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"

Schedule SBM-d8 Page 2 of 8

Warren Woods Water

NGINEERING 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	Note	Retirements	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	Account No.
INTANGIBLE PLANT		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012		2012	
Organization	301	\$3.128				\$3.128			\$0	\$3.138			\$3.138		-\$9	301
Franchises & Consents	302	\$363				\$363			\$0	\$363			\$363			302
Miscellaneous Intantible Plant	303	\$986				\$986			\$0	\$986			\$986			303
SOURCE OF SUPPLY PLANT	505	<i>\$</i> 500				<i>\$</i> 500			ŶŬ	\$500			\$500		φu	505
Land & Land Rights	310	ŚO				\$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			314 (307)
Supply Mains	316 (309)	\$1,147				\$1,147	2.0		\$23	\$350			\$975			316 (309)
PUMPING PLANT	210 (203)	şυ				30			30	30			30		30	210 (203)
Structures & Improvements	321	\$3.884				\$3.884	2.5		\$97	\$866			\$963		\$2.920	221
Electric Pumping Equipment	325 (311)	\$10.651				\$5,664	2.5		\$533	\$9,434			\$9.967			325 (311)
Other Pumping Equipment	323 (511)	\$10,031				\$10,031	4.0		\$335	\$9,434			\$9,907		-\$493	
WATER TREATMENT PLANT	328	\$2,019				\$2,019	4.0		\$81	\$2,431			\$2,512		-\$493	328
	332 (320)					\$170	2.9		4.5	4.00			4100		444	332 (320)
Water Treatment Equipment	332 (320)	\$170				\$170	2.9		\$5	\$127			\$132		\$38	332 (320)
TRANSMISSION & DISTRIBUTION PLANT									1	4					4	
Distribution Reservoirs & Standpipes	342 (330)	\$2,882				\$2,882	2.5		\$72	\$1,869			\$1,941			342 (330)
Transmission & Distribution Mains	343 (331)	\$14,770				\$14,770	2.0		\$295	\$6,888			\$7,183			343 (331)
Services	345 (333)	\$886				\$886	2.5		\$22	\$39			\$61			345 (333)
Meters	346 (334)	\$10,021				\$10,021	10.0		\$1,002	\$9,171			\$10,173			346 (334)
Meter Installations	347 (334)	\$2,798				\$2,798	2.5		\$70	\$1,505			\$1,575			347 (334)
Hydrants	348 (335)	\$1,493				\$1,493	2.0		\$30	\$224			\$254			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$179				\$179			\$0	\$0			\$0			389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390
Office Furniture & Equipment	391	\$0				\$0			\$0	\$0			\$0			391
Office Computer Equipment	391.1	\$319				\$319	1.0		\$3	\$386			\$389			391.1
Transportation Equipment	392	\$757				\$757	7.0		\$53	\$767			\$820		-\$63	
Tools, Shop & Garage Equipment	394	\$468				\$468	5.0		\$23	\$284			\$307		\$161	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$8				\$8	6.7		\$1	\$5			\$6			397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$56,927	\$0		\$0	\$56,927			\$2,310	\$39,434	\$0		\$41,744		\$15,183	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start		Future CIAC Remainin g Amortizat ion
2012	2012		2012	2012	2012		1011
L							
\$0	\$1,512		\$1,512	\$61	\$649	\$710	\$802

Notes

Total Plant in Service	\$56,927
Total CIAC	\$1,512
Total Reserves	\$41,744
-	\$13,671

Amortized CIAC Net Rate Base \$710 \$14,381

Warren Woods Water

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

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

Year End Future

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2013	2013		2013	2013	(percent)	(percent)	12 months	2013	2013		2013		2013	
INTANGIBLE PLANT																
Organization	301	\$3,128				\$3,128			\$0	\$3,138			\$3,138			301
Franchises & Consents	302	\$363				\$363			\$0	\$363			\$363			302
Miscellaneous Intantible Plant	303	\$986				\$986			\$0	\$986			\$986		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0			310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0			311 (304)
Wells and Springs	314 (307)	\$1,147	\$142	а	\$17	\$1,272	2.0		\$24	\$973			\$980		\$292	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$3,884	\$153	а	\$26	\$4,010	2.5		\$99	\$963			\$1,036		\$2,974	321
Electric Pumping Equipment	325 (311)	\$10,651				\$10,651	5.0		\$533	\$9,967			\$10,500		\$151	325 (311)
Other Pumping Equipment	328	\$2,019				\$2,019	4.0		\$81	\$2,512			\$2,593		-\$574	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$170				\$170	2.9		\$5	\$132			\$137		\$33	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,882				\$2,882	2.5		\$72	\$1,941			\$2,013		\$869	342 (330)
Transmission & Distribution Mains	343 (331)	\$14,770	\$627	а	\$55	\$15,341	2.0		\$301	\$7,183			\$7,429		\$7,912	343 (331)
Services	345 (333)	\$886				\$886	2.5		\$22	\$61			\$83		\$802	345 (333)
Meters	346 (334)	\$10,021	\$680	а	\$370	\$10,331	10.0		\$1,018	\$10,173			\$10,821		-\$490	346 (334)
Meter Installations	347 (334)	\$2,798				\$2,798	2.5		\$70	\$1,575			\$1,645		\$1,153	347 (334)
Hydrants	348 (335)	\$1,493				\$1,493	2.0		\$30	\$254			\$284		\$1,209	348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
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	\$419	а	\$0	\$419		5.00	\$10	\$0			\$10		\$409	391
Office Computer Equipment	391.1	\$319				\$319	1.0		\$3	\$389			\$392		-\$73	391.1
Transportation Equipment	392	\$757				\$757	7.0		\$53	\$820			\$873		-\$116	392
Tools, Shop & Garage Equipment	394	\$468				\$468	5.0		\$23	\$307			\$330		\$138	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$8				\$8	6.7		\$1	\$6			\$7		\$1	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$56,927	\$2,022		\$469	\$58,480			\$2,345	\$41,744	\$0		\$43,620		\$14,860	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start		CIAC Remainin g Amortizat ion
2013	2013		2013	2013	2013		
-\$4.20						-\$4	
-34.20						-24	
-\$4	\$1,512		\$1,508	\$61	\$710	\$767	\$741

Notes

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

Total Plant in Service	\$58,480
Total CIAC	\$1,508
Total Reserves	\$43,620
	\$13,352

Amortized CIAC \$767 Net Rate Base \$14,119 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"

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Warren Woods Water

ES 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.
		2014	2014		2014	2014	(percent)	(percent)	12 months	2014	2014		2014		2014	
INTANGIBLE PLANT																
Organization	301	\$3,128				\$3,128			\$0	\$3,138			\$3,138			301
Franchises & Consents	302	\$363				\$363			\$0	\$363			\$363			302
Miscellaneous Intantible Plant	303	\$986				\$986			\$0	\$986			\$986		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0			310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0			311 (304)
Wells and Springs	314 (307)	\$1,272				\$1,272	2.0		\$25	\$980			\$1,005			314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$4,010	\$100	а	\$20	\$4,091	2.5		\$101	\$1,036			\$1,118		\$2,974	321
Electric Pumping Equipment	325 (311)	\$10,651				\$10,651	5.0		\$533	\$10,500			\$11,033		-\$382	325 (311)
Other Pumping Equipment	328	\$2,019				\$2,019	4.0		\$81	\$2,593			\$2,674		-\$655	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$170				\$170	2.9		\$5	\$137			\$142		\$28	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,882				\$2,882	2.5		\$72	\$2,013			\$2,085		\$797	342 (330)
Transmission & Distribution Mains	343 (331)	\$15,341	\$3,295	а	\$37	\$18,599	2.0		\$339	\$7,429			\$7,731		\$10,869	343 (331)
Services	345 (333)	\$886				\$886	2.5		\$22	\$83			\$105		\$780	345 (333)
Meters	346 (334)	\$10,331	\$1,300	а	\$352	\$11,278	10.0		\$1,080	\$10,821			\$11,549		-\$271	346 (334)
Meter Installations	347 (334)	\$2,798				\$2,798	2.5		\$70	\$1,645			\$1,715		\$1,083	347 (334)
Hydrants	348 (335)	\$1,493				\$1,493	2.0		\$30	\$284			\$314		\$1,179	348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
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	\$419				\$419		5.00	\$21	\$10			\$31		\$388	391
Office Computer Equipment	391.1	\$319				\$319	1.0		\$3	\$392			\$395		-\$76	391.1
Transportation Equipment	392	\$757		а	\$757	\$0	7.0		\$26	\$873			\$142		-\$142	392
Tools, Shop & Garage Equipment	394	\$468	\$24	а	\$0	\$492	5.0		\$24	\$330			\$354		\$138	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$8				\$8	6.7		\$1	\$7			\$8			397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0			399
Total	1	\$58,480	\$4,719		\$1,166	\$62,033			\$2,433	\$43.620	\$0		\$44,887		\$17,146	1

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start		Future CIAC Remainin g Amortizat ion
2014	2014		2014	2014	2014		
-\$2.82						-\$3	
		_					
-\$3	\$1,508		\$1,505	\$61	\$767	\$825	\$680

Notes

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

Total Plant in Service	\$62,033
Total CIAC	\$1,505
Total Reserves	\$44,887
	\$15,641

Amortized CIAC \$825 Net Rate Base \$16,466

Schedule SBM-d8
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#### Warren Woods Water

ENGINEERING YEARLY RALANCE CHECKS AND ESTIMATES ... NOT ALIDITED ... FOR DISCUSSION PURPOSES ON

#### Contributions in Aid of Construction (CIAC) 1

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2015	2015		2015	2015	(percent)	(percent)	12 months	2015	2015		2015		2015	
INTANGIBLE PLANT																
Organization	301	\$3,128				\$3,128			\$0	\$3,138			\$3,138			301
Franchises & Consents	302	\$363				\$363			\$0	\$363			\$363			302
Miscellaneous Intantible Plant	303	\$986	\$349	а	\$279	\$1,057			\$0	\$986			\$707		\$349	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0			310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		\$0	311 (304)
Wells and Springs	314 (307)	\$1,272	\$8,940	а	\$1,069	\$9,143	2.0		\$104	\$1,005			\$40		\$9,103	314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0		\$0	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$4,091	\$15,322	а	\$3,209	\$16,204	2.5		\$254	\$1,118			-\$1,837		\$18,041	321
Electric Pumping Equipment	325 (311)	\$10,651	\$100	а	\$47	\$10,704	5.0		\$534	\$11,033			\$11,520		-\$817	325 (311)
Other Pumping Equipment	328	\$2,019				\$2,019	4.0		\$81	\$2,674			\$2,755		-\$736	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$170				\$170	2.9		\$5	\$142			\$147		\$23	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,882				\$2,882	2.5		\$72	\$2,085			\$2,157		\$725	342 (330)
Transmission & Distribution Mains	343 (331)	\$18,599	\$6,556	а	\$592	\$24,563	2.0		\$432	\$7,731			\$7,571		\$16,992	343 (331)
Services	345 (333)	\$886	\$294	а	\$63	\$1,117	2.5		\$25	\$105			\$68		\$1,050	345 (333)
Meters	346 (334)	\$11,278	\$1	а	\$0	\$11,278	10.0		\$1,128	\$11,549			\$12,677		-\$1,398	346 (334)
Meter Installations	347 (334)	\$2,798				\$2,798	2.5		\$70	\$1,715			\$1,785		\$1,013	347 (334)
Hydrants	348 (335)	\$1,493				\$1,493	2.0		\$30	\$314			\$344		\$1,149	348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$179				\$179			\$0	\$0			\$0			389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$419				\$419		5.00	\$21	\$31			\$52		\$367	391
Office Computer Equipment	391.1	\$319				\$319	1.0		\$3	\$395			\$398		-\$79	391.1
Transportation Equipment	392	\$0				\$0	7.0		\$0	\$142			\$142		-\$142	392
Tools, Shop & Garage Equipment	394	\$492	\$105	а	\$66	\$531	5.0		\$26	\$354			\$314		\$217	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$8	\$258	а	\$8	\$258	6.7		\$9	\$8			\$9		\$248	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
Total		\$62,033	\$31,924		\$5,332	\$88,625			\$2,794	\$44,887	\$0		\$42,349		\$46,276	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start		Future CIAC Remainin g Amortizat ion
2015	2015		2015	2015	2015		
-\$44.84						-\$45	
-\$4.75						-\$5	
-\$50	\$1,505		\$1,455	\$55	\$825	\$830	\$625

#### Notes

a. Additions and retirments 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 assiged 20-year service life for this account in WR-2016-0301.

Total Plant in Service	\$88,625
Total CIAC	\$1,455
Total Reserves	\$42,349
	\$44.820

Amortized CIAC \$830 Net Rate Base \$45,651

#### Warren Woods Water

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

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

Account Description	Account No.	In Service Balance Begin 2016	Additions 2016	Note	Retirements	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	Account No.
INTANGIBLE PLANT		2010	2010		2010	2010	(percent)	(percenty	IL months	2010	2010		2010		2010	
Organization	301	\$3.128				\$3.128			\$0	\$3,138			\$3.138		-\$9	301
Franchises & Consents	302	\$363				\$363			\$0	\$363			\$363			302
Miscellaneous Intantible Plant	303	\$1.057				\$1.057			\$0	\$707			\$707		\$349	
SOURCE OF SUPPLY PLANT		+2,001				+=,000			÷-	+			+		40.0	
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)	\$9,143	\$797	а	\$103	\$9,837	2.0		\$190	\$40			\$127			314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0			316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$16.204	\$1.311	а	\$272	\$17,243	2.5		\$418	-\$1.837			-\$1.691		\$18.934	321
Electric Pumping Equipment	325 (311)	\$10,704	\$1.090	а	\$484	\$11,310	5.0		\$550	\$11.520			\$11,586		-\$276	325 (311)
Other Pumping Equipment	328	\$2,019				\$2,019	4.0		\$81	\$2,755			\$2,836		-\$817	
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$170				\$170	2.9		\$5	\$147			\$152		\$18	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Distribution Reservoirs & Standpipes	342 (330)	\$2,882				\$2,882	2.5		\$72	\$2,157			\$2,229		\$653	342 (330)
Transmission & Distribution Mains	343 (331)	\$24,563	\$1,411	а	\$133	\$25,840	2.0		\$504	\$7,571			\$7,941		\$17,899	343 (331)
Services	345 (333)	\$1,117				\$1,117	2.5		\$28	\$68			\$96		\$1,022	345 (333)
Meters	346 (334)	\$11,278	\$298	а	\$183	\$11,393	10.0		\$1,134	\$12,677			\$13,627		-\$2,234	346 (334)
Meter Installations	347 (334)	\$2,798				\$2,798	2.5		\$70	\$1,785			\$1,855		\$943	347 (334)
Hydrants	348 (335)	\$1,493				\$1,493	2.0		\$30	\$344			\$374		\$1,119	348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$179	\$91	а	\$0	\$270			\$0	\$0			\$0		\$270	389 (374)
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$419				\$419		5.00	\$21	\$52			\$73		\$346	
Office Computer Equipment	391.1	\$319				\$319	1.0		\$3	\$398			\$401		-\$82	391.1
Transportation Equipment	392	\$0				\$0	7.0		\$0	\$142			\$142		-\$142	
Tools, Shop & Garage Equipment	394	\$531				\$531	5.0		\$27	\$314			\$341		\$190	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$258				\$258	6.7		\$17	\$9			\$26		\$231	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398
Other Tangible Plant	399	\$0				\$0		5.00	\$0	\$0		b	\$0			399
Total		\$88,625	\$4,998		\$1,176	\$92,447			\$3,150	\$42,349	\$0		\$44,323		\$48,123	

Start or Add or Remove	Start	Notes	CIAC End	Accrual	CIAC Amortization Reserve Start		Future CIAC Remainin g Amortizat ion
2016	2016		2016	2016	2016		
-\$10.12						-\$10	
-\$10.12						-910	
-\$10	\$1,455		\$1,445	\$50	\$830	\$870	\$575

#### Notes

a. Additions and retirments 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 assiged 20-year service life for this account in WR-2016-0301.

Total Plant in Service	\$92,447
Total CIAC	\$1,445
Total Reserves	\$44,323
-	\$46,678

Amortized CIAC \$870 Net Rate Base \$47,548

#### WR-2018-0171 Liberty Utilities (Missouri Water) Warren Woods

Water

NGINEERING YEARLY BALANCE CHECKS AND ESTIMATES	

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 Salv Reserve Corre Balance	rage Not ctions	e End Reserve Balance	Note	Net Plant End	Account No.	Start or Ad or Remov		Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start		CIAC Remainin g Amortizat
		2017	hru 11/30/201	17	thru 11/30/201	hru 11/30/201	(percent)	(percent)	11 months	hru 11/30/201hru 11/	30/2017	thru 11/30/20	17	thru 11/30/20	17	thru 11/30/2	01hru 11/30/201	7	thru 11/30/20	hru 11/30/20	1hru 11/30/201	17	
INTANGIBLE PLANT																							
Organization	301	\$3,128				\$3,128			\$0	\$3,138		\$3,138		(\$9)	301								
Franchises & Consents	302	\$363				\$363			\$0	\$363		\$363			302								
Miscellaneous Intantible Plant	303	\$1,057				\$1,057			\$0	\$707		\$707		\$349	303								
SOURCE OF SUPPLY PLANT																							
Land & Land Rights	310	\$0				\$0			\$0	\$0		\$0			310								
Structures & Improvements	311 (304)	\$0				\$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		\$0	316 (309)								
PUMPING PLANT																							
Structures & Improvements	321	\$17,243	\$3,877	а		\$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)							1	
Other Pumping Equipment	328	\$2,019				\$2,019	4.0		\$74	\$2,836		\$2,910		(\$891)	328								
WATER TREATMENT PLANT																							
Water Treatment Equipment	332 (320)	\$170				\$170	2.9		\$5	\$152		\$157		\$13	332 (320)								
TRANSMISSION & DISTRIBUTION PLANT																							
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	а	\$147	\$34,749	2.0		\$555	\$7,941		\$8,349		\$26,400	343 (331)	-\$11.	17					-\$11	1
Services	345 (333)	\$1,117	\$150	а	\$20	\$1,247	2.5		\$27	\$96		\$103		\$1,144	345 (333)	-\$1.	49					-\$1	1
Meters	346 (334)	\$11,393	\$459	а	\$355	\$11,496	10.0		\$1,049	\$13,627		\$14,321		(\$2,825)	346 (334)								
Meter Installations	347 (334)	\$2,798				\$2,798	2.5		\$64	\$1,855		\$1,919			347 (334)								
Hydrants	348 (335)	\$1,493				\$1,493	2.0		\$27	\$374		\$401		\$1,092	348 (335)								
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0		\$0		\$0	349 (339)								
GENERAL PLANT																							
Land & Land Rights	389 (374)	\$270				\$270			\$0	\$0		\$0		\$270	389 (374)								
Structures & Improvements	390	\$0				\$0			\$0	\$0		\$0		\$0	390								
Office Furniture & Equipment	391	\$419				\$419		5.00	\$19	\$73	с	\$92		\$327	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	с	\$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		\$0	396								
Communication Equipment	397	\$258				\$258	6.7		\$16	\$26	с	\$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		\$0	399								-
SHARED SERVICES (as of June 30, 2017)		Jun 30. '17							5 Months		-												-
Land & Land Rigths	374.1	\$102		с		\$102	0.0		\$0	\$0	d	\$0		\$102	374.1								
Structures & Improvements	390.1	\$4,243		с		\$4,243	5.0		\$88	\$831	d	\$919		\$3,324	390.1								
Office Furniture & Equipment	391	\$531		с		\$531	4.75		\$11	\$100	d	\$111		\$419	391								
Transportation Equipment	392.1	\$448		с		\$448	10.39		\$19	\$94	d	\$113		\$335	392.1								
Tools, Shop & Garage Equipment	394	\$66		с		\$66	4.50		\$1		d	\$7			394								
Miscellaneous Equipment	398	\$102		с		\$102	3.60		\$2		d	\$32			398								
Other Tangible Plant	399	\$161		с		\$161	4.75		\$3		d	\$99			399								
Other Tangible Plant - Servers	399.1	\$20		с		\$20	14.29		\$1		d	\$15			399.1								
Other Tangible Plant - Network H/W	399.3	\$225		с		\$225	14.29		\$13		d	\$177			399.3								
Other Tangible Plant - PC H/W	399.4	\$1.858		c		\$1.858	18.98		\$147	\$1.348	d	\$1,495			399.4								
Other Tangible Plant - PC S/W	399.5	\$11,189		c		\$11,189	18.98		\$885	\$5,094	d	\$5,979		\$5,210									
Total		\$111,391	\$13,542		\$522		22.50		\$4,237	\$52.101	\$0	\$55.53		\$68.879			13 \$1,445		\$1,433	\$52	2 \$870	\$910	0 \$523

Notes a. Additions and retirments 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 assiged 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		
Account Description	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 Total CIAC \$124,411 \$1,433 Total Reserves \$55,531 \$67,447

Amortized CIAC \$910 Net Rate Base \$68,356

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"

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#### 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																	
					Ad	ditions							Retir	rements			
Account Description	Account No.	Total Additions	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods
SOURCE OF SUPPLY PLANT																	
Wells and Springs	314	\$1,612.00	\$362.38	\$174.10	\$143.95	\$113.65	\$453.21	\$222.29	\$142.42	\$192.00	\$43.16	\$20.74	\$17.15	\$13.54	\$53.98	\$26.48	\$16.95
PUMPING PLANT																	
Structures & Improvements	321	\$1,733.00	\$389.58	\$187.16	\$154.76	\$122.18	\$487.23	\$238.98	\$153.11	\$298.00	\$66.99	\$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		r			Ad	ditions				1			Reti	rements			
Account Description	Account No.	Total Additions	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods
PUMPING PLANT																	
Structures & Improvements	321	\$1,136.00	\$255.37	\$122.69	\$101.44	\$80.09	\$319.39	\$156.65	\$100.37	\$221.00	\$49.68	\$23.87	\$19.74	\$15.58	\$62.13	\$30.48	\$19.52
TRANSMISSION & DISTRIBUTION PLANT																	
Transmission & Distribution Mains	343	\$37,300.00	\$8,385.04	\$4,028.40	\$3,330.89	\$2,629.65	\$10,486.90	\$5,143.67	\$3,295.45	\$421.00	\$94.64	\$45.47	\$37.60	\$29.68	\$118.36	\$58.06	\$37.19
Meters	346	\$14,709.00	\$3,306.58	\$1,588.57	\$1,313.51	\$1,036.98	\$4,135.44	\$2,028.37	\$1,299.55	\$3,987.00	\$896.28	\$430.60	\$356.04	\$281.08	\$1,120.95	\$549.81	\$352.24
GENERAL PLANT																	
Transportation Equipment	392		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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

Percent 22.48

10.80

8.93

7.05

28.11

13.79

8.84

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

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## WR-2018-0171

## Liberty Utilities (Missouri Water)

KMB Water

2015					Ad	ditions				Retirements										
Account Description	Account No.	Total Additions	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods			
SOURCE OF SUPPLY PLANT																				
Wells and Springs	314	\$101,186.00	\$22,746.61	\$10,928.09	\$9,035.91	\$7,133.61	\$28,448.44	\$13,953.55	\$8,939.79	\$12,103.00	\$2,720.75	\$1,307.12	\$1,080.80	\$853.26	\$3,402.76	\$1,669.00	\$1,069.31			
PUMPING PLANT																				
Structures & Improvements	321	\$173,421.00	\$38,985.04	\$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			
TRANSMISSION & DISTRIBUTION PLANT																				
Transmission & Distribution Mains	343	\$74,200.00	\$16,680.16	\$8,013.60	\$6,626.06	\$5,231.10	\$20,861.33	\$10,232.18	\$6,555.57	\$6,696.00	\$1,505.26	\$723.17	\$597.95	\$472.07	\$1,882.58	\$923.38	\$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			
GENERAL PLANT																				
Tools, Shop & Garage Equipment	394	\$1,190.00	\$267.51	\$128.52	\$106.27	\$83.90	\$334.57	\$164.10	\$105.13	\$744.00	\$167.25	\$80.35	\$66.44	\$52.45	\$209.18	\$102.60	\$65.73			
Communication Equipment	397	\$2,916.00	\$655.52	\$314.93	\$260.40	\$205.58	\$819.83	\$402.12	\$257.62	\$85.00	\$19.11	\$9.18	\$7.59	\$5.99	\$23.90	\$11.72	\$7.51			
Miscellaneous Intantible 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									<b>T</b>										
					Ad	ditions			Retirements										
Account Description	Account No.	Total Additions	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Retirements	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods		
SOURCE OF SUPPLY PLANT				1					1						1		1		
Wells and Springs	314	\$9,023.00	\$2,028.37	\$974.48	\$805.75	\$636.12	\$2,536.82	\$1,244.27	\$797.19	\$1,168.00	\$262.57	\$126.14	\$104.30	\$82.34	\$328.38	\$161.07	\$103.20		
PUMPING PLANT																			
Structures & Improvements	321	\$14,834.00	\$3,334.68	\$1,602.07	\$1,324.68	\$1,045.80	\$4,170.58	\$2,045.61	\$1,310.58	\$3,077.00	\$691.71	\$332.32	\$274.78	\$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		
TRANSMISSION & DISTRIBUTION PLANT																			
Transmission & Distribution Mains	343	\$15,965.00	\$3,588.93	\$1,724.22	\$1,425.67	\$1,125.53	\$4,488.56	\$2,201.57	\$1,410.52	\$1,511.00	\$339.67	\$163.19	\$134.93	\$106.53	\$424.82	\$208.37	\$133.49		
Meters	346	\$3,370.00	\$757.58	\$363.96	\$300.94	\$237.59	\$947.48	\$464.72	\$297.73	\$2,074.00	\$466.24	\$223.99	\$185.21	\$146.22	\$583.11	\$286.00	\$183.23		
GENERAL PLANT																			
Land & Land Rights	389	\$1,035.00	\$232.67	\$111.78	\$92.43	\$72.97	\$290.99	\$142.73	\$91.43		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

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

Shared Services																					
		Plant Balance									Depreciation Reserve										
Account Description	Account No.	Total Plant	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	Total Reserve	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods				
GENERAL PLANT																					
Land & Land Rigths	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	\$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				

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Account Description	Account No.	In Service Balance Begin	Cedar Hill	Crestview Acres	High Ridge Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods	
		Jun to Dec 2011	22.48	10.80	8.93	7.05	28.115	13.79	8.835	Allocation Factors
INTANGIBLE PLANT										
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 Intantible Plant	303	\$11,160	2508.77	1205.28	996.59	786.78	3137.63	1538.96	985.99	1
SOURCE OF SUPPLY PLANT										
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	
PUMPING PLANT										
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	
WATER TREATMENT PLANT										
Water Treatment Equipment	332 (320)	\$1,926	432.96	208.01	171.99	135.78	541.49	265.6	170.16	
TRANSMISSION & DISTRIBUTION PLANT										
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	2233.02	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 Trasmission & Distribution Plant	349 (339)	\$0	0	0	0	0	0	0	0	
GENERAL PLANT										
Land & Land Rights	389 (374)	\$2,025	455.22	218.7	180.83	142.76	569.33	279.25	178.91	1
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	1100.57	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	20.0	0	0	
Other Tangible Plant	399	\$0	0	0	0	0	0	0	0	Check
Total	555	\$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	Cedar Hill	Crestview Acres	Manor	Hillshine Manor	Lakewood Hills	Scottsdale	Warren Woods
		Jun to Dec 2011	22.48	10.80	8.93	7.05	28.115	13.79	8.835
INTANGIBLE PLANT									
Organization	301	\$35,515	7983.77	3835.62	3171.49	2503.81		4897.52	3137.75
Franchises & Consents	302	\$4,109	923.7	443.77	366.93	289.68	1155.25	566.63	363.03
Miscellaneous Intantible Plant	303	\$11,160	2508.77	1205.28	996.59	786.78	3137.63	1538.96	985.99
SOURCE OF SUPPLY PLANT									
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
PUMPING PLANT									
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
WATER TREATMENT PLANT									
Water Treatment Equipment	332 (320)	\$1,400	314.72	151.2	125.02	98.7	393.61	193.06	123.69
TRANSMISSION & DISTRIBUTION PLANT									
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 Trasmission & Distribution Plant	349 (339)	\$0	0	0	0	0	0	0	0
GENERAL PLANT									
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
Total		\$431,077	\$96,906	\$46,556	\$38,495	\$30,391	\$121,197	\$59,446	\$38,086

<del>CIAC</del> <del>Total</del> <del>Amortized</del>	<del>\$18,483.00 \$11.058.30</del>		\$ <del>1,996.16</del> \$ <del>1.194.30</del>	\$ <del>1,650.53</del> \$987.51	<del>\$1,303.05</del> <del>\$779.61</del>	<del>\$5,196.50</del> <del>\$3,109.04</del>	<del>\$2,548.81</del> \$1.524.94	( <del>\$1,632.97</del> <del>\$977.00</del>	<del>Check</del> <del>\$18,483.00</del> <del>\$11,058.30</del>	
<del>Amonizeu</del>	511,050.50 KMB Utility Corporatio	.,	Aid of Const						STI,US6.34	, CIA

	Depreciation	Ceda	r Hill		High Ridge		Lakewood		Warren	Net CIAC	CIAC	CIAC	Net CIAC
	Rate	Esta	ites C	restview	Manor	Hillshine	Hills	Scottsdale	Woods	as of 5/31/2010 <sup>1</sup>	)10 - 12/312	011-5/31/	as of 5/31/2011
CIAC		\$	763 \$	475	\$ 12,083	\$ 2,750	\$ 900	\$-	\$ 1,512	\$ 18,48	\$\$-	\$-	\$ 18,483
Depr on CIAC	10%	\$	462 \$	345	\$ 5,816	\$ 1,617	\$ 357	\$-	\$ 613	\$ 9,210	) \$ 1,078	\$ 770	\$ 11,058
	Net CIAC	\$	301 \$	130	\$ 6,267	\$ 1,133	\$ 543	\$-	\$ 899	\$ 9,27	1		\$ 7,425

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

Liberty Utilities (Missouri Water) Cape Rock Village

Sewer

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

## Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 5/31/2010	Additions	Note	Retirements	In Service Balance End Jul-Dec 2010	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 7 months	Begin Reserve Balance Jul-Dec 2010	Salvage Corrections Jul-Dec 2010	Note	End Reserve Balance Jul-Dec 2010	Note	Net Plant End Account No.	Start or Add or Remove Jul-Dec 2010	Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start Jul-Dec 2010	Year End CIAC Amortizat ion Reserve	Future CIAC
INTANGIBLE PLANT							1	N															
Organization	301	\$3,000		а		\$3,000			\$0	\$3,025		а	\$3,025		(\$25) 301								
Franchises & Consents	302					\$0			\$0				\$0		\$0 302								
Miscellaneous Intantible Plant	303					\$0			\$0				\$0		\$0 303								
COLLECTION PLANT																							
Land & Land Rights	350	\$8,800		а		\$8,800			\$0			а	\$0		\$8,800 350								
Structures & Improvements	351					\$0			\$0				\$0		\$0 351								
Collection SewersForce	352.1					\$0			\$0				\$0		\$0 352.1								
Collection SewersGravity	352.2	\$24,004		а		\$24,004	2.0		\$280	\$2,241		а	\$2,521		\$21,483 352.2								
Services to Customers	353	\$3,400		а		\$3,400		2.00	\$40			а	\$40		\$3,360 353								
Flow Measurment Devices	354					\$0			\$0				\$0		\$0 354								
Flow Measurement Installations	355					\$0			\$0				\$0		\$0 355								
PUMPING PLANT																							
Receiving Wells	362					\$0			\$0				\$0		\$0 362								
Electric Pumping Equipment	363	\$84,708		а		\$84,708	10.0		\$4,941	\$87,970		а	\$92,911		(\$8,203) 363								
TREATMENT AN DISPOSAL PLANT																							
Treatment & Disposal Equipment	372	\$69,635		а		\$69,635	4.0		\$1,625	\$29,224		а	\$30,849		\$38,786 372								
Plant Sewers	373	\$5,041		а		\$5,041	4.5		\$132	(\$3,320)		а	(\$3,188)		\$8,229 373								
Outfall Sewer Lines	374					\$0			\$0				\$0		\$0 374								
GENERAL PLANT																							
Land & Land Rights	374					\$0			\$0				\$0		\$0 374								
Structures & Improvements	390					\$0			\$0				\$0		\$0 390								
Office Furniture & Equipment	391	\$1,585		а		\$1,585		5.00	\$46	\$1,865		а	\$1,911		(\$326) 391								
Office Computer Equipment	391.1					\$0	1.0		\$0				\$0		\$0 391.1								
Transportation Equipment	392	\$8,569		а		\$8,569	7.0		\$350	\$7,975		а	\$8,325		\$244 392								
Stores Equipment	393	\$2,811		а		\$2,811	5.0		\$82	\$2,383		а	\$2,465		\$346 393								
Tools, Shop & Garage Equipment	394					\$0			\$0				\$0		\$0 394								
Power Operated Equipment	396					\$0			\$0				\$0		\$0 396								
Communication Equipment	397					\$0			\$0				\$0		\$0 397								
Other Tangible Plant	399					\$0			\$0				\$0		\$0 399								
Total		\$211,553	\$0		\$0	\$211,553			\$7,496	\$131,363	\$0		\$138,859		\$72,694				\$0	\$0		\$0	\$0

Note

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

Total Plant in Service	\$211,553
Total CIAC	\$0
Total Reserves	\$138,859
	\$72,694
Amortized CIAC	\$0

Net Rate Base \$72,694

Liberty Utilities (Missouri Water) Cape Rock Village

Sewer

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

### Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 7 months	Begin Reserve Balance Jun-Dec 2011	Salvage Corrections	Note	End Reserve Balance Jun-Dec 2011	Note	Net Plant End	Account No.	Start or Add or Remove	Balance CIAC Start Jun-Dec 2011	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Reserve	Future CIAC Remaining Amortization
INTANGIBLE PLANT		30-IVIAy-11	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	(percent)	(percent)	7 11011113	Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011		Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	Jun-Dec 2011		
Organization	301	\$3.000				\$3.000			\$0	\$3,025			\$3.025		(\$25)	301	-							
Franchises & Consents	302	\$0				\$3,000			\$0	\$0			\$0		\$0									I
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303								
COLLECTION PLANT																								
Land & Land Rights	350	\$8,800				\$8,800			\$0	\$0			\$0		\$8,800	350								
Structures & Improvements	351	\$0				\$0			\$0	\$0			\$0		\$0									
Collection SewersForce	352.1	\$0				\$0			\$0	\$0			\$0		\$0	352.1								
Collection SewersGravity	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 Measurment Devices	354	\$0				\$0			\$0	\$0			\$0		\$0	354								
Flow Measurement Installations	355	\$0				\$0			\$0	\$0			\$0		\$0	355								
PUMPING PLANT																								
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								
TREATMENT AN DISPOSAL PLANT																								(
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								1
Outfall Sewer Lines	374	\$0				\$0			\$0	\$0			\$0		\$0	374								[]
GENERAL PLANT																								
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0									<u>                                     </u>
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390								
Office Furniture & Equipment	391	\$1,585				\$1,585			\$0	\$1,883		а	\$1,883		(\$298)	391								<u>                                     </u>
Office Computer Equipment	391.1	\$0				\$0			\$0	\$0			\$0			391.1								ا ا
Transportation Equipment	392	\$8,569				\$8,569	7.0		\$350	\$8,420			\$8,770		(\$201)									<u>                                     </u>
Other General Equipment	393	\$2,811				\$2,811	5.0		\$82	\$2,512			\$2,594		\$217									ا ا
Tools, Shop & Garage Equipment	394	\$0				\$0			\$0	\$0			\$0		\$0									<u> </u> '
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0									<u> </u> '
Communication Equipment	397	\$0				\$0			\$0	\$0			\$0		\$0	397								ļī
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399								<u> </u> '
Total		\$214,616	\$0		\$0	\$214,616			\$4,032	\$136,494	\$0		\$140,526		\$74,090				1	\$0	\$0		\$0	\$0

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

Liberty Utilities (Missouri Water) Cape Rock Village

Sewer

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

## Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	Remo		Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortizat ion Reserve	Future CIAC
INTANGIBLE PLANT		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012		2012		201	12	2012		2012	2012	2012		
Organization	301	\$3,000				\$3,000			ćo	\$3,025			\$3.025		(\$25)	204									
Franchises & Consents	302	\$5,000				\$5,000 ¢0			\$0 \$0	\$3,023			\$5,025		\$0					-					
Miscellaneous Intantible Plant	302	\$0 \$0				30 \$0			\$0 \$0	\$0			\$0 \$0		\$0										
COLLECTION PLANT	505	ŞU				ŞU			ŞU	ŞU			ŞU		ŞU	505									
Land & Land Rights	350	\$8,800				\$8,800			ŚO	\$0			\$0		\$8,800	250									
						\$8,800			\$0 \$0	ÇÇ															
Structures & Improvements	351	\$0 \$0				\$0 \$0			\$0 \$0	\$0			\$0		\$0										
Collection SewersForce	352.1	<b>7</b> -				ŞŪ			ŲÇ	ŲŲ			\$0			352.1									
Collection SewersGravity	352.2	\$24,004				\$24,004	2.0		\$480	1,11			\$3,219		\$20,785										
Services to Customers	353	\$3,400				\$3,400			\$0				\$28		\$3,372										
Flow Measurment Devices	354	\$0				\$0			\$0	φo			\$0		\$0										
Flow Measurement Installations	355	\$0				\$0			\$0	\$0			\$0		\$0	355									
PUMPING PLANT																									
Receiving Wells	362	\$0				\$0			\$0	\$0			\$0		\$0										
Electric Pumping Equipment	363	\$84,708				\$84,708	3.0		\$2,541	\$91,960			\$94,502		(\$9,794)	363									
TREATMENT AN DISPOSAL PLANT																									
Treatment & Disposal Equipment	372	\$69,635				\$69,635	4.0		\$2,785	\$32,602			\$35,387		\$34,248	372									
Plant Sewers	373	\$8,104				\$8,104	4.5		\$365	(\$3,075)			(\$2,711)		\$10,815	373									
Outfall Sewer Lines	374	\$0				\$0			\$0	\$0			\$0		\$0	374									
GENERAL PLANT																									
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374									
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390									
Office Furniture & Equipment	391	\$1,585				\$1,585			\$0	\$1,883			\$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		\$600	\$8,770			\$9,370		(\$801)	392									
Stores Equipment	393	\$2,811		İ		\$2,811	5.0		\$141			1	\$2,735		\$76										
Tools, Shop & Garage Equipment	394	\$0		İ		\$0	0.0		\$0	\$0		1	\$0		\$0										
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0										
Communication Equipment	397	\$0				\$0			\$0	\$0			\$0		\$0										1
Other Tangible Plant	399	\$0				\$0 \$0			\$0	\$0			\$0		\$0										1
Total	555	\$214.616	Śſ		ŚO	\$214.616			\$6,912	ŲŲ	\$0		\$147,438		\$67,178					1	¢	n śr		ćr	én én

Note

Total Plant in Service	\$214,616
Total CIAC	\$0
Total Reserves	\$147,438
	\$67,178

Amortized CIAC \$0 Net Rate Base \$67,178

Liberty Utilities (Missouri Water) Cape Rock Village

Sewer

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

### Contributions in Aid of Construction (CIAC)

Account Description	Account No.	Balance Begin		Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	Balance	ote Net Plant End Account	No.	Remove	r Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortizatior Reserve Star	
INTANGIBLE PLANT		2013	2013		2013	2013	(percent)	(percent)	12 months	2013	2013		2013	2013	-	2013	2013		2013	2013	2013	_
Organization	301	\$3,000				\$3,000			\$0	\$3,025			\$3,025	(\$25) 301								-
Franchises & Consents	301	\$3,000				\$3,000			\$0				\$3,025	\$0 302								
discellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0	\$0 303								
COLLECTION PLANT	303	30				ç	,		30	30			ŞU	50 505								-
and & Land Rights	350	\$8.800				\$8.800			\$0	\$0			\$0	\$8.800 350		-						-
Structures & Improvements	350	\$8,800				\$8,800			\$0				\$0	\$0 351								-
Collection SewersForce	352.1	\$0				50			\$0				\$0	\$0 352.1								-
Collection SewersGravity	352.2	\$24,004	\$15,62	2 2	\$1,870	T-1			\$618				\$1,967	\$35,790 352.2								-
Services to Customers	353	\$3,400		5 0	\$1,870	\$3,400		, 	\$018				\$1,507	\$3,372 353								-
low Measurment Devices	355	\$3,400				\$3,400			30 \$0				\$28	\$0 354								-
low Measurement Installations	354	\$0				\$0	2		\$0				\$0	\$0 355								-
PUMPING PLANT	555	Ç				, v	,		ŞU	ŲÇ			çu	<del>, , , , , , , , , , , , , , , , , , , </del>								-
Receiving Wells	362	\$0				\$(			\$0	\$0			\$0	\$0 362								-
Electric Pumping Equipment	363	\$84,708	\$3,13	7 0	\$825	γc	<i>.</i>		\$2,576	\$94,502			\$96,253	(\$9,233) 363								-
REATMENT AN DISPOSAL PLANT	303	384,708	\$3,13	/ a		387,020	3.0	, 	32,570	334,302			\$50,233	(35,233) 303								-
reatment & Disposal Equipment	372	\$69,635				\$69,635	4.0		\$2,785	\$35,387			\$38,173	\$31,462 372		-						-
Plant Sewers	372	\$8,104				\$8,104		-	\$365	(\$2,711)			(\$2,346)	\$10,450 373								-
Dutfall Sewer Lines	373	\$0,104				\$8,104		,	\$305				\$0	\$10,450 373								-
GENERAL PLANT	374	30				, yc	,		30				ŞU	<b>30 374</b>								-
and & Land Rights	374	\$0		-		Śſ			\$0	\$0			\$0	\$0 374								-
Structures & Improvements	390	\$0 \$0				, , , , , , , , , , , , , , , , , , ,	<i>.</i>		\$0 \$0				\$0	\$0 374						-		-
Office Furniture & Equipment	391	\$1,585		5 2	\$1,585	γ¢	,		\$0	Ŧ -			\$298	\$4,487 391								
Office Computer Equipment	391.1	\$1,585		<b>J</b> a	Ş1,383	\$4,785			\$0 \$0				\$258	\$0 391.1								-
ransportation Equipment	392	\$8,569				\$8,569			\$600	\$9,370			\$9,970	(\$1,401) 392								
Ither General Equipment	393	\$2,811		8 a, b,d	\$21				\$141		\$3	c	\$2,857	(\$29) 393								
pols, Shop & Garage Equipment	394	\$2,811		0 u, o,u	, , <u>, , , , , , , , , , , , , , , , , </u>	,32,820 \$(		1	\$141	\$2,735			\$2,857	\$0 394				1				-
ower Operated Equipment	396	\$0		+		\$0	,		\$0				\$0	\$0 394				1				-
Communication Equipment	390	\$0		-		50			30 \$0	1.2			\$0	\$0 397			-			1		-
Other Tangible Plant	399	\$0		+		30			30 \$0	\$0			\$0	\$0 399				1				-
Fotal	333	\$214.616		3	\$4.301	γt	,		\$7.084	<b>+</b> •	\$3		\$150.224	\$83.674			-		ć	0 \$		-
otai		7214,010	323,38	5	54,301	7233,890	,		\$7,084	÷147,438	د د		J1J0,224	203,074		L			Ş	اد ا	-	

Note

a. Additions and retirments 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 Total CIAC Total Reserves	\$233,898 \$0 \$150,224 \$83,674	
Amortized CIAC Net Rate Base	\$0 \$83,674	

Future CIAC Remaining Amortization

Liberty Utilities (Missouri Water) Cape Rock Village

Sewer

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

### 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 Amortizat ion Reserve	Future CIAC Remaining Amortization
		2014	2014		2014	2014	(percent)	(percent)	12 months	2014	2014		2014		2014		2014	2014		2014	2014	2014		
INTANGIBLE PLANT																								
Organization	301	\$3,000				\$3,000			\$0	1.7.			\$3,025		(\$25)									
Franchises & Consents	302	\$0				\$0			\$0				\$0		\$0									
Miscellaneous Intantible Plant	303	\$0				\$0	)		\$0	\$0			\$0		\$0	303								
COLLECTION PLANT																								
Land & Land Rights	350	\$8,800				\$8,800	)		\$0	\$0			\$0		\$8,800	350								
Structures & Improvements	351	\$0				\$0	)		\$0	\$0			\$0		\$0	351								
Collection SewersForce	352.1	\$0				\$0	)		\$0	\$0			\$0		\$0	352.1								
Collection SewersGravity	352.2	\$37,757	\$9,470	а	\$1,124	\$46,103	2.0		\$839	\$1,967			\$1,681		\$44,422	352.2								
Services to Customers	353	\$3,400				\$3,400	)		\$0	\$28			\$28		\$3,372	353								
Flow Measurment Devices	354	\$0				\$C	)		\$0	\$0			\$0		\$0	354								
Flow Measurement Installations	355	\$0				\$0	)		\$0	\$0			\$0		\$0	355								
PUMPING PLANT																								
Receiving Wells	362	\$0				\$C	)		\$0	\$0			\$0		\$0	362								
Electric Pumping Equipment	363	\$87,020	\$23,375	а	\$1,070	\$109,325	3.0		\$2,945	\$96,253			\$98,128		\$11,197	363								
TREATMENT AN DISPOSAL PLANT																								
Oxidation Lagoons	372	\$69,635		а	\$1,365	\$68,270	4.0		\$2,758	\$38,173			\$39,566		\$28,704	372								
Plant Sewers	373	\$8,104				\$8,104	4.5		\$365	(\$2,346)			(\$1,981)		\$10,085	373								
Outfall Sewer Lines	374	\$0				\$C	)		\$0	\$0			\$0		\$0	374								
GENERAL PLANT																								
Land & Land Rights	374	\$0				\$0	)		\$0	\$0			\$0		\$0	374								
Structures & Improvements	390	\$0				\$0	)		\$0				\$0		\$0	390								
Office Furniture & Equipment	391	\$4,785	\$19	а	\$13	\$4,791			\$0	\$298			\$285		\$4,506	391								
Office Computer Equipment	391.1	\$0				\$0			\$0				\$0			391.1								
Transportation Equipment	392	\$8,569		а	\$8,569	\$C	7.0		\$300		\$771	b	\$2,472		(\$2,472)	392							1	
Stores Equipment	393	\$2,828				\$2,828	5.0		\$141				\$2,999		(\$171)									
Tools, Shop & Garage Equipment	394	\$0				\$0			\$0				\$0		\$0	394							1	
Power Operated Equipment	396	\$0				\$0	)		\$0				\$0		\$0									
Communication Equipment	397	\$0				ŚC			\$0				\$0		\$0									
Other Tangible Plant	399	\$0				ŚC			\$0				\$0		\$0									
Total		\$233,898	\$32,864		\$12,141	\$254,621			\$7,348		\$771	1	\$146,202		\$108,419			1		\$0	\$0		\$0	\$0

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Note

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

b. salvage value estimated based on Response to DR0033 and current dep schedule

Total Plant in Service	\$254,621
Total CIAC	\$0
Total Reserves	\$146,202
	\$108,419
Amortized CIAC	\$0

Net Rate Base \$108,419

Liberty Utilities (Missouri Water) Cape Rock Village

Sewer

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

### Contributions in Aid of Construction (CIAC)

Future CIAC

Remaining

Amortization

Account Description	Account No.	In Service Balance Begin 2015	Additions 2015	Note	Retirements	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 Account No.	Start or Add o Remove 2015	r Balance CIAC Start 2015	Notes	CIAC End	CIAC Amortization Accrual 2015	CIAC Amortization Reserve Start 2015	
INTANGIBLE PLANT		2015	2015		2015	2013	(percent)	(percent)	12 11011015	2015	2015		2015		2015	2013	2013		2015	2015	2015	_
Organization	301	\$3.000				\$3,000			\$0	\$3,025			\$3,025		(\$25) 301							-
Franchises & Consents	302	\$3,000				\$3,000			50	+0/010			\$3,025		\$0 302							
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	÷.			\$0		\$0 303							-
COLLECTION PLANT	303	30				ŞU	,		ŞU	, <u></u>			30		30 303							-
Land & Land Rights	350	\$8,800				\$8,800			ŚO	\$0			\$0		\$8.800 350							-
Structures & Improvements	351	\$8,800				38,800			30				\$0		\$0 351							
Collection SewersForce	352.1	\$0 \$0				5U \$0	,		50				\$0		\$0 352.1							
Collection SewersGravity	352.2	\$46,103				\$46,103	·		\$922				\$2,603		\$43,500 352.2							
Services to Customers	353	\$3,400				\$3,400		,	\$922				\$2,003		\$3,372 353							
Flow Measurment Devices	354	\$3,400	\$1,480	0 a h	¢0			3.30				c	\$24		\$1,456 354							-
Flow Measurement Installations	355	\$0			ېن ب	\$1,480		3.30	5 524			L	\$0		\$0 355							
PUMPING PLANT	555	ŲŲ				ΨŪ	,		ŞU	,			ŲŲ		30 333							-
Receiving Wells	362	\$0				Śn			Śŋ	\$0			\$0		\$0 362							
Electric Pumping Equipment	363	\$109,325	\$27,795	5 2	\$269	\$136,851	3.0	1	\$3,693				\$101,551		\$35,300 363							
TREATMENT AN DISPOSAL PLANT	505	\$105,525	Ş21,13.		Ş205	\$150,051		,	\$3,055	\$50,120			\$101,551		\$33,300 303							
Treatment & Disposal Equipment	372	\$68.270	\$15.618	8 2	\$2,293	\$81.595	4.0		\$2.997	\$39,566			\$40.270		\$41.325 372							-
Plant Sewers	373	\$8,104	\$15,010	0 0	<i>72,233</i>	\$8,104			\$365	1 /			(\$1,617)		\$9,721 373							-
Outfall Sewer Lines	374	\$0,104				\$0,104		, 	\$0				\$0		\$0 374							-
GENERAL PLANT	574	Ç.				ŶŰ			çu	, ço			ço		<i>\$</i> 0 571							-
Land & Land Rights	374	\$0				Śſ			ŚO	\$0		1	\$0		\$0 374							-
Structures & Improvements	390	\$0		+		30			30 \$0	, Şu		1	\$0		\$0 390						1	+
Office Furniture & Equipment	391	\$4,791	1			\$4.791	1		\$0			1	\$285		\$4,506 391		1			1	1	+
Office Computer Equipment	391.1	\$4,791	1	+		ş4,791 \$0			50			1	\$285		\$0 391.1					-	1	-
Transportation Equipment	392	\$0				\$0			\$0	÷.			\$2,472		(\$2,472) 392							
Stores Equipment	393	\$2,828		+		\$2.828			\$141			1	\$3,140		(\$312) 393						1	+
Tools, Shop & Garage Equipment	394	\$2,020	1			\$2,020			\$0			1	\$0		\$0 394		1			1	1	-
Power Operated Equipment	396	\$0		+		\$0		1	\$0	γu		1	\$0		\$0 396					-	1	+
Communication Equipment	397	\$0		+		\$0			\$0			1	\$0		\$0 397						1	+
Other Tangible Plant	399	30 \$0		1		50				, ŞO		1	\$0		\$0 399		1			1	1	+
Total	333	\$254.621		3	\$2,562	γu	,		\$8.143				\$151.782		\$145.170				Ś	n śr		+
10(0)		72J4,021	. 544,65.	-	عادر عد	7290,932			30,143	, J140,202		'	2131,782		J14J,170			1	اد	اد اد	, ,	_

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Note

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

b. Liberty assigned to 1996 NARUC USOA Act. No. 364 - Flow Measuring Devices.
 c. Surrogate rate applied because there was not a previous balance and this account was not on the commission approved schedule.

Total Plant in Service	\$296,952
Total CIAC	\$0
Total Reserves	\$151,782
	\$145,170

Amortized CIAC \$0 Net Rate Base \$145,170

Liberty Utilities (Missouri Water) Cape Rock Village

Sewer

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

## Contributions in Aid of Construction (CIAC)

\$0

\$O

CIAC End

2016

Notes

Balance CIAC

Start

2016

CIAC

Amortization

Accrual

2016

Year End CIAC

Amortizat

ion

Reserve

CIAC

Amortization

Reserve Start

2016

Future CIAC

Remaining

Amortization

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 Account No.		Start or Add or Remove 2016	E
INTANGIBLE PLANT																. 1		T
Organization	301	\$3,000				\$3,000			\$0	\$3,025			\$3,025		(\$25) 301	. 1		T
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0 302	. 1	ſ	Γ
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0 303	. 1	ſ	Γ
COLLECTION PLANT																		Γ
Land & Land Rights	350	\$8,800				\$8,800			\$0	\$0			\$0		\$8,800 350	. 1		
Structures & Improvements	351	\$0				\$0			\$0	\$0			\$0		\$0 351	. [		Γ
Collection SewersForce	352.1	\$0				\$0			\$0	\$0			\$0		\$0 352.1	. 1	ſ	Γ
Collection SewersGravity	352.2	\$46,103	\$4,111	а	\$475	\$49,739	2.0		\$958	\$2,603			\$3,087		\$46,652 352.2	. [		Γ
Services to Customers	353	\$3,400				\$3,400			\$0	\$28			\$28		\$3,372 353	. [		Γ
Flow Measurment Devices	354	\$1,480				\$1,480		3.30	\$49	\$24			\$73		\$1,407 354	. 1	ſ	Γ
Flow Measurement Installations	355	\$0				\$0			\$0	\$0			\$0		\$0 355	. [		Γ
PUMPING PLANT																. 1		F
Receiving Wells	362	\$0				\$0			\$0	\$0			\$0		\$0 362	. [		Γ
Electric Pumping Equipment	363	\$136,851	\$10,176	а	\$2,722	\$144,305	3.0		\$4,217	\$101,551			\$103,047		\$41,258 363	. [		Γ
TREATMENT AN DISPOSAL PLANT																		Γ
Oxidation Lagoons	372	\$81,595	\$3,441	а	\$2,096	\$82,940	4.0		\$3,291	\$40,270			\$41,465		\$41,475 372	. [		Г
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	_ [		
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	\$4,791				\$4,791			\$0	\$285			\$285		\$4,506 391			
Office Computer Equipment	391.1	\$0				\$0			\$0	\$0			\$0		\$0 391.1			
Transportation Equipment	392	\$0				\$0			\$0	\$2,472			\$2,472		(\$2,472) 392		L	
Stores Equipment	393	\$2,828	\$1,612	a, c	\$956				\$158	\$3,140	\$124	b	\$2,466		\$1,018 393			1
Tools, Shop & Garage Equipment	394	\$0				\$0			\$0	\$0			\$0		\$0 394			1
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0 396			Ļ
Communication Equipment	397	\$0				\$0			\$0	\$0			\$0		\$0 397			Ļ
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0 399			Ļ
Total		\$296,952	\$19,340		\$6,249	\$310,043			\$9,038	\$151,782	\$124		\$154,695		\$155,348		L	L

# Note

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

\$0

\$0

Sewer

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

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

Account Description	Account No.	In Service Balance Begin 2017	Additions	Note	Retirements	In Service Balance End thru 11/30/17	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciation Rate (percent)	Calculated Depreciation Expense 11 months	Balance	Salvage Corrections	Note	End Reserve Balance thru 11/30/17	Note	Net Plant End Account No.	Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start thru 11/30/17	ion Reserve	Future CIAC Remaining Amortization
INTANGIBLE PLANT							(porcorri)	(percent)															
Organization	301	\$3,000				\$3,000			\$1	\$3,025			\$3,025		(\$25) 301								
Franchises & Consents	302	\$0				\$0			\$1	D \$0			\$0		\$0 302								
Miscellaneous Intantible Plant	303	\$0				\$0			\$1	D \$0			\$0		\$0 303								
COLLECTION PLANT																							
Land & Land Rights	350	\$8,800				\$8,800			\$1	D \$0			\$0		\$8,800 350								
Structures & Improvements	351	\$0				\$0			\$1	D \$0			\$0		\$0 351								
Collection Sewers-Force	352.1	\$0				\$0			\$I	50			\$0		\$0 352.1								
Collection Sewers-Gravity	352.2	\$49,739	\$6,937			\$56,676	2.0		\$97	5 \$3,087		с	\$4,062		\$52,614 352.2								
Services to Customers	353	\$3,400				\$3,400			Ś				\$28		\$3,372 353								
Flow Measurment Devices	354	\$1,480	\$11,657			\$13,137		3.30					\$294		\$12,843 354		1		1				
Flow Measurement Installations	355	\$0				\$0			Si				\$0		\$0 355								
PUMPING PLANT																							
Receiving Wells	362	\$0				\$0			Ś	50 \$0			\$0		\$0 362								
Electric Pumping Equipment	363	\$144,305	\$7,095			\$151,400	3.0		\$4,066				\$107,113		\$44,287 363								
TREATMENT AN DISPOSAL PLANT		+=,	<i><b></b></i>			<i>+,</i> ·	0.0		÷ .,	+====,=			+====		+··/								
Treatment & Disposal Equipment	372	\$82.940	\$4.192			\$87.132	4.0		\$3.118	\$41,465			\$44,583		\$42,549 372								
Plant Sewers	373	\$8.104	+ .,===			\$8,104	4.5		\$334			c	\$0		\$8,104 373								
Outfall Sewer Lines	374	\$0				\$0			Ś			-	\$0		\$0 374								
GENERAL PLANT						7-				- +-					++ +· ·								
Land & Land Rights	374	\$0				\$0			Ś	50 \$0			\$0		\$0 374								
Structures & Improvements	390	\$0		a, b	\$374			2.5				f	(\$0)		\$1,301 390								
Office Furniture & Equipment	391	\$4,791	\$14,872		Ç574	\$19,663		2.0	\$I SI			с, е	\$1,480		\$18,183 391								
Office Computer Equipment	391.1	\$0				\$0	1.0		\$I \$I			c, c	\$0		\$0 391.1								
Transportation Equipment	392	\$0				\$0	7.0		\$I \$I			c	(\$0)		\$0 392								
Stores Equipment	393	\$3,484	\$43			\$3,527	5.0		\$16				\$2,627		\$900 393								
Tools, Shop & Garage Equipment	394	\$0				\$1,913	5.0	5.00					\$44		\$1,869 394								
Power Operated Equipment	396	\$0				\$0		5.00	ŞI				\$0		\$0 396								
Communication Equipment	397	\$0				\$0			\$I \$I				\$0		\$0 397								
Other Tangible Plant	399	\$0				\$0			Ś				\$0		\$0 399								
SHARED SERVICES (as of June 30, 2017)		Jun 30, '17				÷-			5 Months						10 000								
Land & Land Rigths	374.1	\$338				\$338	0.0		\$0	\$0			\$0	_	\$338 374.1								
Structures & Improvements	390.1	\$13,992				\$13,992	5.0		\$292				\$3,035		\$10,957 390.1								
Office Furniture & Equipment	391	\$1,750				\$1,750	4.75		\$35				\$366		\$1,383 391								
Transportation Equipment	392.1	\$1,476				\$1,476	10.39		\$64				\$374		\$1,102 392.1								
Tools, Shop & Garage Equipment	394	\$219				\$219	4.50		\$4				\$25		\$194 394								
Miscellaneous Equipment	398	\$335				\$335	3.60		\$5				\$103		\$232 398								
Other Tangible Plant	399	\$531				\$535	4.75		\$11				\$327		\$204 399								
Other Tangible Plant - Servers	399.1	\$65				\$65	4.75		\$4				\$51		\$13 399.1								
Other Tangible Plant - Servers Other Tangible Plant - Network H/W	399.1	\$742				\$742	14.29		\$4				\$585		\$158 399.3								
Other Tangible Plant - PC H/W	399.4	\$6,129				\$6,129	14.29		\$485				\$4,935		\$1,193 399.4								
Other Tangible Plant - PC S/W	399.5	\$36,901				\$36,901	18.98		\$2,918				\$19,734		\$1,195 399.4								
Total	399.5	\$372,522	\$48,384		\$374		18.98		\$12,918				\$19,734		\$227,739	Śſ	\$0		60		) Ś(	0 60	

Note a. Additions and retirments based on Liberty response to DRs 0044 and 0045.	Total Plant in Service Total CIAC	\$420,532 \$0
b. Liberty assigned to 1996 NARUC USOA Acct. No. 354 - Structures & Improvements.	Total Reserves	\$192,792
c. Depreciation reserve balance adjusted as shown in Depreciation Reserve Adjustments below.		\$227,739
d. Based on Liberty WP 7-2.		
e. Based on Liberty WP 7-3.	Amortized CIAC	\$0
f. No rate provided for this account because balance was "0" at last case, so surrogate rate was used.	Net Rate Base	\$227,739

#### Depreciation Reserve Adjustments

Account Description	Account No.	Adjustment	Purpose
Transportation Equipment	392	(\$2,472.00)	Eliminate reserve balance for account with no plant in service.
Structures and Improvements - GP	390	\$359.00	Reduce negative reserve balance.
Plant Sewers	373	\$918.00	Reduce negative reserve balance.
Office Furniture & Equipment	391	\$1,195.00	reallocation of reserve balance for account with no plant in service

### 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	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 6 months	Begin Reserve Balance Jul-Dec 2009	Salvage Corrections	Note	End Reserve Balance Jul-Dec 2009	Note	Net Plant End	Account No.
INTANGIBLE PLANT		6/30/2009	Jui-Dec 2009		Jui-Dec 2009	Jui-Dec 2003	(percent)	(percent)	6 months	Jui-Dec 2009	Jui-Dec 2009		Jui-Dec 2009		Jui-Dec 2009	
Organization	301					\$0		1	\$0				\$0		ŚO	301
Franchises & Consents	302					\$0			\$0 \$0				\$0			302
Miscellaneous Intantible Plant	303					\$0			\$0 \$0				\$0			303
SOURCE OF SUPPLY PLANT	505					ψŪ			ψŪ				ÇŪ		ŶŬ	505
Land & Land Rights	310	\$6.734				\$6,734		1	\$0				\$0		\$6,734	210
Structures & Improvements	311 (304)	Ş0,734				\$0,734 \$0			\$0 \$0				\$0 \$0			311 (304)
Wells and Springs	314 (307)	\$120,655				\$120,655	2.0		\$1,207	\$41,181			\$42,388		1.5	314 (307)
Supply Mains	316 (309)	÷120,033				\$120,055	2.0		\$1,207	÷+1,101			\$42,388			316 (309)
PUMPING PLANT	510 (505)					ψŪ			ψŪ				ÇŪ		ŶŬ	510 (505)
Structures & Improvements	321	\$57.501				\$57.501	2.5		\$839	\$27.294			\$28,133		\$29,368	221
Electric Pumping Equipment	325.1 (311	\$127,920				\$127,920	-		\$7,462	\$12,528			\$19,990		1 - 7	325.1 (311)
High Service or Booster Pump Equipment	325.2 (311	\$6,411				\$6,411	6.7		\$251	\$1,597			\$1,848			325.2 (311.1)
Other Pumping Equipment	328	\$0,111				\$0,111	-		\$251				\$0			328
WATER TREATMENT PLANT	520					ψŪ			ψŪ				ÇŪ		ŶŬ	520
Water Treatment Equipment	332 (320)	\$15,275				\$15,275	2.9		\$221	\$12,264			\$12,485		\$2 790	332 (320)
TRANSMISSION & DISTRIBUTION PLANT	552 (520)	<i>\</i>				\$10,E70	213		, LLI	<i><i><i>v</i>12,201</i></i>			<i>Q</i> 12,103		<i>\$2,730</i>	552 (526)
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	
Transmission & Distribution Mains	343 (331)	\$470.126				\$470.126			\$4,701	\$221.302			\$226.003		\$244,123	
Services	345 (333)	<i>\$170,120</i>				\$0	-		\$0	<i><b>Q</b></i> <b>221</b> ,502			\$0		1 7 -	345 (333)
Meters	346 (334)	\$34,270				\$34,270	3.3		\$565	\$34,011			\$34,576			346 (334)
Meter Installations	347 (334)	\$65,139				\$65,139	2.5		\$814	\$31,525			\$32,339			347 (334)
Hydrants	348 (335)	\$20,088				\$20,088	2.0		\$201	\$11,655			\$11,856			348 (335)
Other Trasmission & Distribution Plant	349 (339)	÷20,000				\$20,000	2.0		\$201	<i><b></b></i>			\$0			349 (339)
GENERAL PLANT	0.00 (0000)												7-			0.0007
Land & Land Rights	389 (374)					\$0			\$0				\$0		\$0	389 (374)
Structures & Improvements	390	İ.				\$0			\$0 \$0				\$0			390
Office Furniture & Equipment	391	\$12,649				\$12,649	5.0		\$316	\$3,365			\$3,681		\$8,968	
Office Computer Equipment	391.1	÷==,013				\$0			\$0	\$10,684			\$10,684		-\$10.684	
Transportation Equipment	392	\$18,149				\$18,149	_		\$1,134	\$937			\$2,071		\$16,078	
Tools, Shop & Garage Equipment	394	\$2,025				\$2,025	5.0		\$51				\$51		\$1,974	
Power Operated Equipment	396	\$24,468				\$24,468			\$0				\$23,559		\$909	
Communication Equipment	397	. ,				\$0		1	\$0				\$0			397
Miscellaneous Equipment	398	1				\$0		1	\$0				\$0			398
Other Tangible Plant	399					\$0			\$0				\$0		1.5	399
Total		\$1,324,419	\$0		\$0	\$1,324,419			\$22,042	\$539,351	\$0		\$561,393		\$763,026	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	Accrual	CIAC Amortization Reserve Start		CIAC
Jul-Dec 2009	Jul-Dec 2009		Jul-Dec 2009	Jul-Dec 2009	Jui-Dec 2009		
	-			-	-		
	-			-	-		
	-			-	-		
		-					
\$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

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"

Amortized CIAC	\$0
Net Rate Base	\$763,026

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

### Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 2010	Additions 2010	Note	Retirements	In Service Balance End 2010	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance <b>2010</b>	Salvage Corrections 2010	Note	End Reserve Balance 2010	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2010	2010		2010	2010	(percent)	(percent)	12 11011113	2010	2010		2010		2010	
Organization	301	\$0				\$0			\$0	\$0			\$0		ŚO	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0			302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0			303
SOURCE OF SUPPLY PLANT									7.5	1-						
Land & Land Rights	310	\$6,734				\$6,734			\$0	\$0			\$0		\$6,734	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		1.7	311 (304)
Wells and Springs	314 (307)	\$120,655				\$120,655	2.0		\$2,413	\$42,388			\$44,801			314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0			316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$57,501				\$57,501	2.5		\$1,438	\$28,133			\$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
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$15,275				\$15,275	2.9		\$443	\$12,485			\$12,928		\$2,347	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
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 Trasmission & 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			390
Office Furniture & Equipment	391	\$12,649				\$12,649			\$632	\$3,681			\$4,313		\$8,336	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$10,684			\$10,684		-\$10,684	
Transportation Equipment	392	\$18,149				\$18,149	12.5		\$2,269	\$2,071			\$4,340		\$13,809	
Tools, Shop & Garage Equipment	394	\$2,025				\$2,025	5.0		\$101	\$51			\$152		\$1,873	
Power Operated Equipment	396	\$24,468				\$24,468	0.0		\$0	\$23,559			\$23,559		\$909	
Communication Equipment	397	\$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			399
Total		\$1,324,419	\$0		\$0	\$1,324,419			\$41,643	\$561,393	\$0		\$603,036		\$721,383	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortizat ion Reserve	Future CIAC Remainin g Amortizat ion
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

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"

Amortized CIAC	\$0
Net Rate Base	\$721,383

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#### 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 Depreciat ion 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
		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			Jun-Dec 2011	1 Jun-Dec 201
INTANGIBLE PLANT																			
Organization	301	\$0	)			\$0			\$0	\$0			\$0		\$0	301			
Franchises & Consents	302	\$0	)			\$0			\$0	\$0			\$0		\$0	302			
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303			
SOURCE OF SUPPLY PLANT																			
Land & Land Rights	310	\$6,734		а		\$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)	1		
Other Pumping Equipment	328	\$0				\$0			\$0	\$0			\$0		\$0	328			
WATER TREATMENT PLANT																			
Water Treatment Equipment	332 (320)	\$15,275	i			\$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	L			\$22,794	2.0		\$456	\$12,104			\$12,560		\$10,234	348 (335)			
Other Trasmission & 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	1		
Power Operated Equipment	396	\$24,468				\$24,468	0.0		\$0	\$23,559			\$23,559		\$909	396	1		
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		]	\$0	0 \$4,703

or Remove	Balance CIAC Start	Notes	CIAC End	Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortizat ion Reserve	Future CIAC Remainin g Amortizat ion
Jun-Dec 2011	Jun-Dec 2011		Jun-Dec 2011	Jun-Dec 2011	Jun-Dec 2011		
\$0	\$4,703	а	\$4,703	\$156	\$1,996	\$2,152	\$2,551

### 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

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"

Amortized CIAC	\$2,152
Net Rate Base	\$714,391

#### 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	Note	Retirements	In Service Balance End 2012	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2012	Salvage Corrections 2012	Note	End Reserve Balance 2012	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2012	2012		2012	2012	(percent)	(percent)	12 110/11/13	2012	2012		2012		2012	
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	201
Franchises & Consents	302	\$0 \$0				\$0 \$0			\$0	\$0 \$0			\$0		\$0	
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	
SOURCE OF SUPPLY PLANT	505	ψŪ				Ç0			ço	<u> </u>			<u> </u>		<u> </u>	505
Land & Land Rights	310	\$6,734				\$6,734			\$0	\$0			\$0		\$6,734	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0			311 (304)
Wells and Springs	314 (307)	\$120,655				\$120,655	2.0		\$2,413	\$48,219			\$50,632			314 (307)
Supply Mains	316 (309)	\$0				\$0			\$0	\$0			\$0			316 (309)
PUMPING PLANT	( /															
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			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
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$15,275				\$15,275	2.9		\$443	\$13,556			\$13,999		\$1,276	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
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			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0		\$0	349 (339)
GENERAL PLANT																
Land & Land Rights	389 (374)	\$0				\$0			\$0	\$0			\$0			389 (374)
Structures & Improvements	390	\$0				\$0	-		\$0	\$0			\$0		\$0	
Office Furniture & Equipment	391	\$12,649				\$12,649			\$632	\$5,209			\$5,841		\$6,808	
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0			391.1
Transportation Equipment	392	\$18,149				\$18,149	12.5		\$2,269	\$17,301			\$19,570		-\$1,421	
Tools, Shop & Garage Equipment	394	\$2,958				\$2,958	5.0		\$148	\$1,298			\$1,446		\$1,512	
Power Operated Equipment	396	\$24,468				\$24,468	0.0		\$0	\$23,559			\$23,559		\$909	
Communication Equipment	397	\$0				\$0			\$0	\$0			\$0			397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		7 -	399
Total		\$1,371,894	\$0		\$0	\$1,371,894			\$45,574	\$654,952	\$0		\$700,526		\$671,368	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	Reserve Start	Year End CIAC Amortizat ion Reserve	Future CIAC Remainin g Amortizat ion
2012	2012		2012	2012	2012		
	-			-	-		
	-			-			
				-			
\$0	\$4,703		\$4,703	\$156	\$2,152	\$2,308	\$2,395

Notes



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

\$1,371,894

\$4,703

\$700,526

\$666,665

Total Plant in Service

Total CIAC

Total Reserves

#### 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 2013	Additions 2013	Note	Retirements	In Service Balance End 2013	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance <b>2013</b>	Salvage Corrections 2013	Note	End Reserve Balance 2013	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2013	2015		2013	2013	(percent)	(percent)	12 11011(115	2013	2013		2013		2013	
Organization	301	\$0				\$0			\$0	\$0			\$0		ŚO	301
Franchises & Consents	302	\$0				\$0			\$0	\$0 \$0			\$0			302
Miscellaneous Intantible Plant	302	\$0				\$0 \$0			\$0 \$0	\$0 \$0			\$0 \$0			303
SOURCE OF SUPPLY PLANT	505	Ĵζ				ŲÇ			ŲÇ	ŶŬ			ŞŪ		ÚÇ.	505
Land & Land Rights	310	\$6,734				\$6,734			\$0	\$0			\$0		\$6,734	210
Structures & Improvements	311 (304)	30,734 \$0				30,734 \$0			\$0 \$0	\$0 \$0			\$0 \$0			311 (304)
Wells and Springs	314 (307)	\$120,655				\$120,655			\$2,413	\$50,632			\$53,045			314 (307)
Supply Mains	314 (307)	\$120,055				\$120,055			\$2,413	\$30,032			\$0			316 (309)
PUMPING PLANT	510 (505)	Ĵζ				ŲÇ			ŲÇ	ŶŬ			ŞŪ		ÚÇ.	510 (505)
Structures & Improvements	321	\$60.551	\$5.395	2	\$928	\$65.018	2.5		\$1.570	\$33.181			\$33.823		\$31,195	221
Electric Pumping Equipment	325.1 (311	\$160,861	ŞJ,393	a	,920	\$160,861	10.0		\$16,086	\$59,473			\$75,559			325.1 (311)
High Service or Booster Pump Equipment	325.2 (311	\$12,329	\$42,541	2	\$12.329	\$42,541			\$1,838	\$4,428			-\$6,063			325.2 (311.1)
Other Pumping Equipment	328	\$12,323	J+2,J+1	a	\$12,323	\$0	-		\$1,858	\$4,420 \$0			-,0,003 \$0			328
WATER TREATMENT PLANT	520	Ĵζ				ŲÇ			ŲÇ	ŶŬ			ŞŪ		ÚÇ.	528
Water Treatment Equipment	332 (320)	\$15,275				\$15,275	2.9		\$443	\$13,999			\$14,442		¢922	332 (320)
TRANSMISSION & DISTRIBUTION PLANT	552 (520)	\$13,273				Ş13,273	2.5		Ş44J	\$13,999			J14,442		2000	332 (320)
Land & Land Rights	340	\$588				\$588			\$0	\$0			\$0		\$588	340
Distribution Reservoirs & Standpipes	340 342 (330)	\$342.421				\$342.421	2.5		\$8.561	\$140.979			\$149,540		\$192,881	
Transmission & Distribution Mains	343 (331)	\$470.126	\$11,600	2	\$1.025	\$480.701	-		\$9,501	\$258,129			\$266.612		\$214,089	. ,
Services	345 (333)	\$470,120	Ş11,000	a	Ş1,025	\$480,701 \$0	-		\$9,508 \$0	\$238,123			\$200,012 \$0			345 (333)
Meters	346 (334)	\$36,197				\$36,197			\$1,195	\$38,371			\$39,566			346 (334)
Meter Installations	347 (334)	\$65.139				\$65,139	2.5		\$1,628	\$37,902			\$39,500			347 (334)
Hydrants	348 (335)	\$22,794				\$22,794	2.0		\$456	\$13,016			\$13,472			348 (335)
Other Trasmission & Distribution Plant	349 (339)	\$22,734				\$0	-		\$430 \$0	\$13,010			\$13,472			349 (339)
GENERAL PLANT	545 (555)	ψŪ				ψŪ			ŶŬ	ψŪ			ÇŪ		γ¢	545 (555)
Land & Land Rights	389 (374)	\$0				\$0			\$0	\$0			\$0		ŚO	389 (374)
Structures & Improvements	390	\$0 \$0				\$0 \$0			\$0	\$0 \$0			\$0 \$0			390
Office Furniture & Equipment	391	\$12,649	\$20,038	2	\$12,238	\$20.449	-		\$827	\$5,841			-\$5,570		\$26,019	
Office Computer Equipment	391.1	\$0	<i>\$</i> 20,050	<u>u</u>	\$12,230	\$0			\$0	\$0			\$0,570 \$0			391.1
Transportation Equipment	392	\$18,149	\$8,260	a h	\$6,729	\$19,680	-		\$2,364	\$19,570	\$875	h	\$16,080		\$3,600	
Tools, Shop & Garage Equipment	394	\$2,958	\$8,028		\$2,958	\$8,028			\$275	\$1,446			-\$1,237		\$9,265	
Power Operated Equipment	396	\$24,468		-	÷2,990	\$24,468			\$0	\$23,559			\$23,559		\$909	
Communication Equipment	397	\$0				\$0			\$0	\$25,555			\$25,555			397
Miscellaneous Equipment	398	\$0 \$0				\$0 \$0			\$0	\$0 \$0			\$0 \$0			398
Other Tangible Plant	399	\$0 \$0				\$0 \$0			\$0	\$0			\$0 \$0			399
Total		\$1,371,894	\$95.862		\$36,207	\$1.431.549			\$47.164	\$700.526	\$875		\$712.358		\$719.191	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortizat ion Reserve	Future CIAC Remainin g Amortizat ion
2013	2013		2013	2013	2013		
-\$8						-\$8	
-\$104						-\$104	
6442	ć4 700		Ć4 504	CARC	ća 200	62.252	ć2 220
-\$112	\$4,703		\$4,591	\$156	\$2,308	\$2,352	\$2,239

Notes

a. Additions and retirments based on Liberty response to DRs 0044 and 0045 and 0099.

b. Salvage adjustments made to reserve and plant additions, based on response to DR0033

Total Plant in Service	\$1,431,549
Total CIAC	\$4,591
Total Reserves	\$712,358
	\$714,600

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"

Amortized CIAC	\$2,352
Net Rate Base	\$716,952

#### 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 2014	Additions 2014	Note	Retirements 2014	In Service Balance End 2014	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance <b>2014</b>	Salvage Corrections 2014	Note	End Reserve Balance 2014	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2014	2014		2014	2014	(percent)	(percent)	12 11011(113	2014	2014		2014		2014	
Organization	301	\$0				\$0			\$0	\$0			\$0		ŚO	301
Franchises & Consents	302	\$0				\$0 \$0			\$0 \$0	\$0 \$0			\$0			302
Miscellaneous Intantible Plant	303	\$0				\$0 \$0			\$0	\$0			\$0			303
SOURCE OF SUPPLY PLANT	505	γŪ				ÇŬ			ŶŬ	ŞU			ço		ÇŪ	505
Land & Land Rights	310	\$6,734	\$3.556	a h	\$489	\$9.800			\$0	\$0			-\$489		\$10,290	310
Structures & Improvements	311 (304)	\$0,754 \$0	\$3,550	u, D	Ç-05	<u>\$3,888</u> \$0			\$0 \$0	\$0			\$0			311 (304)
Wells and Springs	314 (307)	\$120,655	\$18,304	а	\$2,196	\$136,763	2.0		\$2,574	\$53,045			\$53,423			314 (307)
Supply Mains	316 (309)	\$120,055	÷10,504	-	<i>\$2,150</i>	\$150,705	2.0		\$0	\$0			\$55,425			316 (309)
PUMPING PLANT	210 (305)	ψŪ				ψŪ			ÇŪ	γŪ			çõ		ψŪ	(505)
Structures & Improvements	321	\$65,018	\$83,829	a	\$16,319	\$132,528	2.5		\$2,469	\$33,823			\$19,973		\$112,555	321
Electric Pumping Equipment	325.1 (311	\$160,861	\$34,278		\$34,563	\$160,576	10.0		\$16,072	\$75,559			\$57,068			325.1 (311)
High Service or Booster Pump Equipment	325.2 (311	\$42,541	\$30,234		\$0	\$72,775	6.7		\$3,863	-\$6,063			-\$2,200			325.2 (311.1)
Other Pumping Equipment	328	\$0	+==,==	-	7-	\$0			\$0	\$0			\$0			328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$15,275	\$1,374	а	\$1,930	\$14,719	2.9		\$435	\$14,442			\$12,947		\$1.772	332 (320)
TRANSMISSION & DISTRIBUTION PLANT			1.75	-												
Land & Land Rights	340	\$588	\$310	a, b	\$43	\$856			\$0	\$0			-\$43		\$898	340
Distribution Reservoirs & Standpipes	342 (330)	\$342,421				\$342,421	2.5		\$8,561	\$149,540			\$158,101		\$184,320	342 (330)
Transmission & Distribution Mains	343 (331)	\$480,701	\$62,257	a, c	\$1,142	\$541,816	2.0		\$10,225	\$266,612			\$275,695		\$266,121	343 (331)
Services	345 (333)	\$0				\$0	0.0		\$0	\$0			\$0		\$0	345 (333)
Meters	346 (334)	\$36,197	\$11,180	а	\$4,343	\$43,034	3.3		\$1,307	\$39,566			\$36,530		\$6,504	346 (334)
Meter Installations	347 (334)	\$65,139				\$65,139	2.5		\$1,628	\$39,530			\$41,158		\$23,981	347 (334)
Hydrants	348 (335)	\$22,794				\$22,794	2.0		\$456	\$13,472			\$13,928		\$8,866	348 (335)
Other Trasmission & 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	\$20,449	\$231	а	\$326	\$20,354	5.0		\$1,020	-\$5,570			-\$4,876		\$25,230	391
Office Computer Equipment	391.1	\$0	\$472	а	\$409	\$63	14.3		\$5	\$0			-\$404		\$467	391.1
Transportation Equipment	392	\$19,680	\$4,592	a, d	\$18,149	\$6,123	12.5		\$1,613	\$16,080	\$2,359	d	\$1,903		\$4,220	392
Tools, Shop & Garage Equipment	394	\$8,028	\$2,313	а	\$293	\$10,048	5.0		\$452	-\$1,237			-\$1,078		\$11,126	394
Power Operated Equipment	396	\$24,468				\$24,468	0.0		\$0	\$23,559			\$23,559		\$909	396
Communication Equipment	397	\$0	\$3,368	а	\$0	\$3,368		6.70	\$113	\$0		e	\$113		\$3,255	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$1,431,549	\$256,298		\$80,202	\$1,607,645			\$50,793	\$712,358	\$2,359		\$685,308		\$922,337	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortizat ion Reserve	Future CIAC Remainin g Amortizat ion
2014	2014		2014	2014	2014		
-							
-\$10						-\$10	
-310						-310	
-\$10	\$4,591		\$4,582	\$153	\$2,352	\$2,496	\$2,086

Notes	Total Plant in Service	\$1,607,645	
a. Additions and retirments based on Liberty response to DRs 0044 and 0045.	Total CIAC	\$4,582	
b. transfer treated as a retirement, because it was not clear to where the transfer occurred.	Total Reserves	\$685,308	
c. a portion of the additions amount represent a transfer into plant, according to plant workbook provided in response from DR0099		\$917,755	
d. salvage correction was applied based on response to DR0033			
e. surrogate rate was used because the schedule did not designate a rate, and the plant account is no longer "0"	Amortized CIAC	\$2,496	
	Net Rate Base	\$920,251	

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)

CIAC End

2015

Notes

Start or Add

or Remove

2015

-\$9

-\$9

\$4,582

Balance CIAC

Start

2015

CIAC

Accrual

2015

Account Description	Account No.	In Service Balance Begin <b>2015</b>	Additions 2015	Note	Retirements 2015	In Service Balance End <b>2015</b>	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance <b>2015</b>	Salvage Corrections 2015	Note	End Reserve Balance 2015	Note	Net Plant End 2015	Account No.
INTANGIBLE PLANT							(porcorre)	(p======)								
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0			302
Miscellaneous Intantible Plant	303	\$0				ŚO			\$0	\$0			\$0		1.5	303
SOURCE OF SUPPLY PLANT									1.	7-						
Land & Land Rights	310	\$9,800				\$9,800	)		\$0	-\$489			-\$489		\$10.290	310
Structures & Improvements	311 (304)	\$0				\$0			\$0	\$0			\$0		1 .7	311 (304)
Wells and Springs	314 (307)	\$136,763	\$6,701	а	\$801	\$142,663	2.0		\$2,794	\$53,423			\$55,416			314 (307)
Supply Mains	316 (309)	\$0	<i>+ 0/: 0</i> =	-		\$0			\$0	\$0			\$0			316 (309)
PUMPING PLANT		+-				1-									+-	
Structures & Improvements	321	\$132.528	\$89.292	а	\$18.699	\$203.121	2.5		\$4.196	\$19.973			\$5.470		\$197,651	321
Electric Pumping Equipment	325.1 (311	\$160,576	\$8,466	-	\$0	\$169,042	10.0		\$16,481	\$57,068			\$73,549			325.1 (311)
High Service or Booster Pump Equipment	325.2 (311	\$72,775	+0,	-		\$72,775	6.7		\$4,876	-\$2,200			\$2,676			325.2 (311.1)
Other Pumping Equipment	328	\$0				\$0			\$0	\$0			\$0			328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$14,719	\$3,554	а	\$353	\$17,920	2.9		\$473	\$12,947			\$13,067		\$4.853	332 (320)
TRANSMISSION & DISTRIBUTION PLANT		. , .														
Land & Land Rights	340	\$856				\$856			\$0	-\$43			-\$43		\$898	340
Distribution Reservoirs & Standpipes	342 (330)	\$342,421				\$342,421	. 2.5		\$8,561	\$158,101			\$166,662		\$175,759	342 (330)
Transmission & Distribution Mains	343 (331)	\$541,816	\$12,183	а	\$1,099	\$552,900	2.0		\$10,947	\$275,695			\$285,543		\$267,357	343 (331)
Services	345 (333)	\$0				\$0	0.0		\$0	\$0			\$0		\$0	345 (333)
Meters	346 (334)	\$43,034	\$7,411	а	\$2,501	\$47,944	3.3		\$1,501	\$36,530			\$35,530		\$12,414	346 (334)
Meter Installations	347 (334)	\$65,139				\$65,139	2.5		\$1,628	\$41,158			\$42,786		\$22,353	347 (334)
Hydrants	348 (335)	\$22,794				\$22,794	2.0		\$456	\$13,928			\$14,384		\$8,410	348 (335)
Other Trasmission & 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	\$20,354	\$2,036	а	\$1,274	\$21,116	5.0		\$1,037	-\$4,876			-\$5,113		\$26,229	391
Office Computer Equipment	391.1	\$63	\$1,656	а	\$63	\$1,656	14.3		\$123	-\$404			-\$344		\$2,000	391.1
Transportation Equipment	392	\$6,123	\$9,450	a, c	\$6,123	\$9,450			\$973	\$1,903	\$1,250	с	-\$1,997		\$11,447	
Tools, Shop & Garage Equipment	394	\$10,048				\$10,048	5.0		\$502	-\$1,078			-\$576		\$10,624	
Power Operated Equipment	396	\$24,468	\$1,249	а	\$0	\$25,717	0.0		\$0	\$23,559			\$23,559		\$2,158	
Communication Equipment	397	\$3,368	\$2,018	а	\$0	\$5,386		6.70	\$293	\$113			\$406		\$4,980	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		1.1	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0			399
Fotal		\$1,607,645	\$144,016		\$30,913	\$1,720,748			\$54,841	\$685,308	\$1,250		\$710,486		\$1,010,262	

a. Additions and retirments based on Liberty response to DRs 0044 and 0045. b. An amount of \$19,631 (and retirement of \$11,165) was added after reviewing response to DR 99

c. Salvage adjustments made to reserve and plant additions, based on response to DR0033

Total Plant in Service	\$1,720,748
Total CIAC	\$4,572
Total Reserves	\$710,486
	\$1,005,690

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"

\$4,572

 Amortized CIAC
 \$2,637

 Net Rate Base
 \$1,008,327

Schedule SBM-d12 Page 7 of 10

\$151 \$2,496 \$2,637 \$1,935

Future

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Reserve

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CIAC

Reserve Start

2015

Amortization Amortization

### 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 <b>2016</b>	Additions 2016	Note	Retirements 2016	In Service Balance End <b>2016</b>	Prior Ordered Depreciation Rate	Current Standard Depreciat ion Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections 2016	Note	End Reserve Balance 2016	Note	Net Plant End	Account No.
		2016	2016		2016	2016	(percent)	(percent)	12 months	2016	2016		2016		2016	
INTANGIBLE PLANT	301	\$0				\$0			\$0	\$0			\$0		¢0	301
Organization Franchises & Consents	301	30 \$0				\$0 \$0	-		\$0	\$0			\$0 \$0			302
Miscellaneous Intantible Plant	303	\$0 \$0				\$0 \$0			\$0	\$0			\$0			303
SOURCE OF SUPPLY PLANT	505	ŶŬ				ψŪ			ŶŬ	ŞŪ			ψŪ		ŲÇ	505
Land & Land Rights	310	\$9,800				\$9,800			\$0	-\$489			-\$489		\$10.290	210
Structures & Improvements	311 (304)	\$9,800				\$9,800			\$0	-3489 \$0			-3489 \$0			311 (304)
Wells and Springs	314 (307)	\$142,663				\$142.663	2.0		\$2,853	\$55,416			\$58,269			314 (307)
Supply Mains	316 (309)	\$142,003				\$142,003 \$0	2.0		\$2,855	\$55,410			\$38,203			316 (309)
PUMPING PLANT	510 (505)	ŶŬ				ψŪ			ŞU	ψŪ			ŞU		ŶŬ	510 (555)
Structures & Improvements	321	\$203,121	\$24,689	ac	\$3.901	\$223,909	2.5		\$5,338	\$5,470			\$6,907		\$217,002	321
Electric Pumping Equipment	325.1 (311	\$169.042	\$192.194	., .	\$0	\$361.236	10.0		\$26,514	\$73.549			\$100.063			325.1 (311)
High Service or Booster Pump Equipment	325.2 (311	\$72,775	<i>Q132,13</i>	~	ŶÛ	\$72,775	6.7		\$4,876	\$2,676			\$7,552			325.2 (311.1)
Other Pumping Equipment	328	\$0				\$0			\$0	\$0			\$0			328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$17,920	\$9,610	а	\$2,603	\$24,927	2.9		\$621	\$13,067			\$11,085		\$13.842	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Land & Land Rights	340	\$856				\$856			\$0	-\$43			-\$43		\$898	340
Distribution Reservoirs & Standpipes	342 (330)	\$342,421				\$342,421	2.5		\$8,561	\$166,662			\$175,223		\$167,198	342 (330)
Transmission & Distribution Mains	343 (331)	\$552,900	\$12,869	а	\$1,218	\$564,551	2.0		\$11,175	\$285,543			\$295,500		\$269,051	343 (331)
Services	345 (333)	\$0				\$0	0.0		\$0	\$0			\$0		\$0	345 (333)
Meters	346 (334)	\$47,944	\$4,720	а	\$1,581	\$51,083	3.3		\$1,634	\$35,530			\$35,583		\$15,500	346 (334)
Meter Installations	347 (334)	\$65,139				\$65,139	2.5		\$1,628	\$42,786			\$44,414		\$20,725	347 (334)
Hydrants	348 (335)	\$22,794	\$12,234	а	\$796	\$34,232	2.0		\$570	\$14,384			\$14,158		\$20,074	348 (335)
Other Trasmission & 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	\$21,116				\$21,116	5.0		\$1,056	-\$5,113			-\$4,057		\$25,173	391
Office Computer Equipment	391.1	\$1,656				\$1,656	14.3		\$237	-\$344			-\$107		\$1,763	391.1
Transportation Equipment	392	\$9,450				\$9,450	12.5		\$1,181	-\$1,997			-\$816		\$10,266	392
Tools, Shop & Garage Equipment	394	\$10,048	-			\$10,048	5.0		\$502	-\$576			-\$74		\$10,122	394
Power Operated Equipment	396	\$25,717				\$25,717	0.0		\$0	\$23,559			\$23,559		\$2,158	
Communication Equipment	397	\$5,386				\$5,386		6.70	\$361	\$406			\$767		\$4,619	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		1.5	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		1.5	399
Total		\$1,720,748	\$256,316		\$10,099	\$1,966,965			\$67,107	\$710,486	\$0		\$767,494		\$1,199,471	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortizat ion Reserve	Future CIAC Remainin g Amortizat ion
2016	2016		2016	2016	2016		
-\$10						-\$10	
-910						-210	
-\$7						-\$7	
-\$17	\$4,572		\$4,555	\$166	\$2,637	\$2,786	\$1,769

Notes

a. Additions and retirments based on Liberty response to DRs 0044 and 0045.
 b. Added retirement/addition on 3/28 after reviewing response to DR 99
 corrected from provide version of workhook; was backed to account 225 1

c. corrected from previous version of workbook; was booked to account 325.1

 Total Plant in Service
 \$1,966,965

 Total CIAC
 \$4,555

 Total Reserves
 \$767,494

 \$1,194,916
 \$1,194,916

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"

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

### 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 <b>2017</b>	Additions	Note	Retirements 2017	In Service Balance End <b>2017</b>	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance <b>2017</b>	Salvage Corrections 2017	Note	End Reserve Balance 2017	Note	Net Plant End	Account No.		Start or Add or Remove 2017	Balance CIAC Start <b>2017</b>	Notes	CIAC End 2017	CIAC Amortization Accrual	CIAC Amortization Reserve Start 2017	Amortizat ion	Future CIAC Remainin g Amortizat ion
INTANGIBLE PLANT		-				-	Ar	() · · · · · · · · · · · · · · · · · · ·							-			-			-				
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301									
Franchises & Consents	302	\$0				\$0			\$0				\$0			302									
Miscellaneous Intantible Plant	303	\$0				\$0			\$0				\$0			303									
SOURCE OF SUPPLY PLANT									\$0																-
Land & Land Rights	310	\$9,800				\$9,800			\$0				(\$489)		\$10,290	310									
Structures & Improvements	311 (304)	\$0				\$0			\$0				\$0			311 (304)									
Wells and Springs	314 (307)	\$142,663				\$142,663	2.0		\$2,853	\$58,269			\$61,122			314 (307)									
Supply Mains	316 (309)	\$0				\$0			\$0				\$0			316 (309)									
PUMPING PLANT									\$0							. ,									
Structures & Improvements	321	\$223,909	\$144,497	a.	\$3,023	\$365,383	2.5		\$7,366	\$6,907			\$11,250		\$354.133	321									
Electric Pumping Equipment	325.1 (311	\$361,236	\$142,473	a,e, g	\$14,919	\$488,790	10.0		\$42,501	\$100,063		1	\$127,645		1,	325.1 (311)	1								
High Service or Booster Pump Equipment	325.2 (311	\$72,775				\$72,775	6.7		\$4,876	\$7,552		1	\$12,428			325.2 (311.1)	1								
Other Pumping Equipment	328	\$0				\$0			\$0	\$0			\$0			328									
WATER TREATMENT PLANT									\$0																
Water Treatment Equipment	332 (320)	\$24,927				\$24,927	2.9		\$723	\$11,085			\$11,808		\$13,119	332 (320)									
TRANSMISSION & DISTRIBUTION PLANT									\$0				, ,												
Land & Land Rights	340	\$856				\$856			\$0				(\$43)		\$898	340									
Distribution Reservoirs & Standpipes	342 (330)	\$342,421				\$342,421	2.5		\$8,561	\$175,223			\$183,784			342 (330)									
Transmission & Distribution Mains	343 (331)	\$564,551		а	\$1.005	\$563,546	2.0		\$11.281	\$295,500			\$305,776		\$257,770			-\$8						-\$8	
Services	345 (333)	\$0	\$3,600	a.g	\$0	\$3,600	0.0		\$0				\$0			345 (333)									
Meters	346 (334)	\$51,083	\$5,885			\$56,968	3.3		\$1,783	\$35,583			\$37,366			346 (334)									
Meter Installations	347 (334)	\$65,139	1 - 7			\$65,139	2.5		\$1,628	\$44,414			\$46,042			347 (334)									
Hydrants	348 (335)	\$34,232				\$34,232	2.0		\$685	\$14,158			\$14,843			348 (335)	-								
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0			\$0			349 (339)	-								
GENERAL PLANT	0.0 (000)					+-			\$0							()									
Land & Land Rights	374	\$0				\$0			\$0				\$0		\$0	374									
Structures & Improvements	390	\$0				\$0	2.5		\$0				\$0			390	-								
Office Furniture & Equipment	391	\$21,116	\$3,962	a	\$2,199	\$22,879	5.0		\$1,100	(\$4,057)			(\$5,156)		\$28,035		-								
Office Computer Equipment	391.1	\$1,656	+=,==	-	+-,	\$1,656	14.3		\$237	(\$107)			\$130		\$1,526				-						
Transportation Equipment	392	\$9,450				\$9,450	12.5		\$1,181	(\$816)			\$365		\$9,085				-						
Tools, Shop & Garage Equipment	394	\$10,048	\$8,373	a	\$3,766		5.0		\$618	(\$74)			(\$3,222)		\$17,877				-						
Power Operated Equipment	396	\$25,717	Ş0,575		ç3,700	\$25,717	0.0		\$010				\$23,559		\$2,158		1								
Communication Equipment	397	\$5,386				\$5,386	0.0	6.70		\$767			\$1,128		\$4,258				-						
Miscellaneous Equipment	398	\$0				\$0		0.70	\$0				\$0			398			-						
Other Tangible Plant	399	\$0		1	1	\$0			\$0				\$0 \$0			399	1				1		1		
SHARED SERVICES (as of June 30, 2017)	555	Jun 30, '17				ψu			6 Months	ψŰ			ψŪ		ψŪ	555			-						
Land & Land Rigths	374.1	\$2,404		c		\$2,404	0.0		\$0	\$0		d	\$0		\$2,404	374.1									
Structures & Improvements	390.1	\$99,521		c		\$99,521	5.0		\$2,488	\$19,492		d	\$21,980		\$77,541										
Office Furniture & Equipment	391	\$12,444		c		\$12,444	4.75		\$296	\$2,354		d	\$2,650		\$9,794										
Transportation Equipment	392.1	\$10,499		c		\$10,499	10.39		\$545	\$2,204		d	\$2,749		\$7,750										
Tools, Shop & Garage Equipment	394	\$1,556		c		\$1,556	4.50		\$35	\$151		d	\$186		\$1,370										
Miscellaneous Equipment	398	\$2,385		c		\$2,385	3.60		\$43			d	\$739		\$1,646										
Other Tangible Plant	399	\$3,779		c		\$3,779	4.75		\$90			d	\$2,338		\$1,441										
Other Tangible Plant - Servers	399.1	\$459		c		\$459	14.29		\$33	\$336		d	\$369			399.1									
Other Tangible Plant - Network H/W	399.3	\$5,281		c		\$5,281	14.29		\$377	\$3.842		d	\$4,219		\$1,061										
Other Tangible Plant - PC H/W	399.4	\$43,589		c		\$43,589	14.25		\$4,137	\$31,622		d	\$35,759		\$7,830										
Other Tangible Plant - PC S/W	399.5	\$262,459		c		\$262,459	18.98		\$24,907	\$119,491		d	\$144,398		\$118,061										
Total	555.5	\$2,411,342	\$308,790		\$24,912	\$2,695,220	10.56		\$118,705	\$949,931	\$0	-	\$1.043.724		\$1,651,496	555.5		-\$8	\$4,555		\$4,547	\$185	\$2,786	\$2,963	\$1,584
Total		92,411,342							Ş110,703	2242,251	ŞU		91,043,724		91,031,490			->0			,94,947	- J00	, J2,700	92,905	J1,J04

Notes

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

SBM-d2 Rate Base Workbook and Plant Buildout W Noel

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" Entran

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

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Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin Oct-Dec 2005	Additions Oct-Dec 2005		Retirements Oct-Dec 2005	In Service Balance End Oct-Dec 2005	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 3 months	Begin Reserve Balance Oct-Dec 2005	Salvage Corrections Oct-Dec 2005	Note	End Reserve Balance Oct-Dec 2005	Note	Net Plant End Oct-Dec 2005	No.	or Remove	Balance CIAC Start 5 Oct-Dec 2005	Notes	CIAC End Oct-Dec 2005	CIAC Amortization Accrual Oct-Dec 2005	Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
INTANGIBLE PLANT							Ar s s s s s	APP PR A																
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301								
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302								
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303								
COLLECTION PLANT																								
Structures & Improvements	351	\$63,162		а		\$63,162	2.5		\$395	\$9,756		а	\$10,151		\$53,011	351								
Collection SewersForce	352.1	\$3,276		а		\$3,276	2.0		\$16	\$3,456		а	\$3,472		(\$196)	352.1								
Collection SewersGravity	352.2	\$344,136		а		\$344,136	2.0		\$1,721	\$50,556		а	\$52,277		\$291,859	352.2								
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353								
Flow Measurment Devices	354	\$6,359		a		\$6,359	3.3		\$52	\$2,124		а	\$2,176		\$4,183	354								
Flow Measurement Installations	355	\$2,909		а		\$2,909	0.0		\$0	\$132		a, b	\$132		\$2,777	355								
PUMPING PLANT																								
Receiving Wells	362	\$10,661		а		\$10,661	4.0		\$107	\$2,966		а	\$3,073		\$7,588	362								
Electric Pumping Equipment	363	\$202,555		а		\$202,555	10.0		\$5,064	\$168,197		а	\$173,261		\$29,294	363								
TREATMENT AN DISPOSAL PLANT																								
Treatment & Disposal Equipment	372	\$487,838		а		\$487,838	5.0		\$6,098	\$148,245		а	\$154,343		\$333,495	372								
Plant Sewers	373	\$15,772		а		\$15,772	2.5		\$99	\$3,726		а	\$3,825		\$11,947	373								
Outfall Sewer Lines	374	\$3,892		а		\$3,892	2.0		\$19	\$0		а	\$19		\$3,873	374								
GENERAL PLANT																								
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374								
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390								
Office Furniture & Equipment	391	\$7,394		а		\$7,394	5.0		\$92	\$2,630		а	\$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			392								
Stores Equipment	393	\$930		а		\$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								
Total		\$1,148,884	\$0		\$0	\$1,148,884			\$13,663	\$391,916	\$0	)	\$405,579		\$743,305			\$299,52	8 a	\$299,528	\$3,562	\$0	\$3,562	\$295,966

Note	Total Plant in Service	\$1,148,884	
a. Starting balances based on staff accouning schedules in WR-2006-0425.	Total CIAC	\$299,528	
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	Total Reserves	\$405,579	
		\$443,777	
0.473 ratio of beginning CIAC to beginner plant balance			
		63 5 63	

Amortized CIAC \$3,562 Net Rate Base \$447,339

Contributions in Aid of Construction (CIAC) 

Account Description	Account No.	In Service Balance Begin 2006	Additions	Note	Retirements	In Service Balance End 2006	Prior Ordered Depreciation Rate	Current Standard Depreciat ion Rate	Depreciation Expense	Begin Reserve Balance 2006	Salvage Corrections 2006	Note	End Reserve Balance 2006	Note	Net Plant End	Account No.
		2006	2006		2006	2006	(percent)	(percent)	12 months	2006	2006		2006		2006	<u> </u>
INTANGIBLE PLANT	301	ćo				ćo			\$0	\$0			\$0		60	301
Organization Franchises & Consents	301	\$0 \$0				\$0 \$0			\$0 \$0	\$0 \$0			\$0 \$0			301
	302	\$0 \$0				\$0 \$0			\$0 \$0	\$0 \$0			\$0 \$0			302
Miscellaneous Intantible Plant COLLECTION PLANT	303	ŞU				ŞU			ŞU	\$0			ŞU		ŞU	303
Structures & Improvements	351	\$63.162	\$56.144	-	\$7.110	\$112.196	2.5		\$2,192	\$10.151			\$5,233		\$106,963	251
Collection SewersForce	352.1	\$3,276	\$6,384	-	\$7,110	\$112,190	2.5		\$2,192	\$3,472			\$2,764		\$106,963	
Collection SewersForce	352.2	\$344.136	\$57,420	-	\$7.457	\$394.099	2.0		\$7,382	\$52.277			\$2,764		1 - 7	352.2
Services to Customers	353	\$544,150	\$57,420	d	\$7,437	\$394,099 \$0	2.0		\$7,382	\$52,277 \$0			\$32,202 \$0		1.2 7.2.2	353
Flow Measurment Devices	354	\$6,359	\$2.909	-	\$736	\$8,532	3.3		30 \$246	\$0 \$2.176			\$1,686		\$6,846	
Flow Measurement Installations	355	\$0,339	\$2,909	d	\$750	\$8,332	0.0		\$240	\$2,170			\$1,000		\$0,840	
PUMPING PLANT	555	\$2,909				\$2,909	0.0		ې <u>ل</u>	\$152			\$152		32,111	555
Receiving Wells	362	\$10.661				\$10.661	4.0		\$426	\$3,073			\$3,499		\$7,162	362
Electric Pumping Equipment	363	\$202,555	\$3,001	2	\$2,182	\$203,374	10.0		\$20,296	\$173,261			\$191,375		\$11,999	
TREATMENT AN DISPOSAL PLANT	505	<i>\$202,555</i>	\$5,001	u	<i>\$2,102</i>	Ş203,374	10.0		\$20,250	<i>Ş173,201</i>			Ş151,575		Ş11,555	505
Treatment & Disposal Equipment	372	\$487.838	\$2.676	2	\$1,473	\$489.041	5.0		\$24.422	\$154.343			\$177.292		\$311,749	372
Plant Sewers	373	\$15,772	<i>Ş</i> 2,070	u	Ş1,475	\$15,772	2.5		\$394	\$3,825			\$4,219		\$11,553	
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$78	\$19			\$97		\$3,795	
GENERAL PLANT		+=,===				+0,000			1.4						+=,	
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				\$7,394	5.0		\$370	\$2,722			\$3,092		\$4,302	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0			391.1
Transportation Equipment	392	\$0				\$0			\$0	\$0			\$0		\$0	392
Stores Equipment	393	\$930		a, b	\$930	\$0	0.0		\$0	\$128			(\$802)		\$802	393
Tools, Shop & Garage Equipment	394	\$0	\$1,964	а	\$152	\$1,812		5.00	\$45	\$0		с	(\$107)		\$1,919	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$0				\$0	6.7		\$0	\$0			\$0		\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$1,148,884	\$130,498		\$20,869	\$1,258,513			\$55,972	\$405,579	\$0		\$440,682		\$817,831	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
2006	2006		2006	2006	2006		
-\$3,363						-\$3,363	
-\$392						-\$392	
-\$3,527						-\$3,527	
ć240						62.40	
-\$348						-\$348	
-\$1,032						-\$1,032	
						\$0	
			-	-		\$0	
						\$0	
					1	ŞŪ	
-\$8,663	\$299,528		\$290,865	\$13,727	\$3,562	\$8,626	\$282,239

Note

a. Additions and retirments 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
-	\$526,966

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"

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin <b>2007</b>	Additions	Note	Retirements	In Service Balance End 2007	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Expense	Begin Reserve Balance 2007	Salvage Corrections 2007	Note	End Reserve Balance 2007	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2007	2007		2007	2007	(percent)	(percent)	12 11011(13	2007	2007		2007		2007	
Organization	301	\$0				\$0			\$0	\$0			\$0		ŚO	301
Franchises & Consents	302	\$0 \$0				\$0 \$0			\$0 \$0	\$0			\$0 \$0			302
Miscellaneous Intantible Plant	303	\$0 \$0				\$0 \$0			\$0 \$0	\$0			\$0			303
COLLECTION PLANT	505					ço			Ç0	çç			Ç0		ψü	505
Structures & Improvements	351	\$112.196				\$112.196	2.5		\$2,805	\$5.233			\$8.038		\$104,158	351
Collection SewersForce	352.1	\$8,831	\$1,560	а	\$201	\$10,190	2.0		\$190	\$2,764			\$2,753		\$7,437	352.1
Collection SewersGravity	352.2	\$394,099	\$13,278	а	\$1,714	\$405,663	2.0		\$7,998	\$52,202			\$58,486		\$347,177	352.2
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353
Flow Measurment Devices	354	\$8,532				\$8,532	3.3		\$282	\$1,686			\$1,968		\$6,564	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		\$426	\$3,499			\$3,925		\$6,736	362
Electric Pumping Equipment	363	\$203,374				\$203,374	10.0		\$20,337	\$191,375			\$211,712		(\$8,338)	363
TREATMENT AN DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$489,041	\$2,555	a, b	\$1,224	\$490,372	5.0		\$24,485	\$177,292			\$200,553		\$289,819	372
Plant Sewers	373	\$15,772				\$15,772	2.5		\$394	\$4,219			\$4,613		\$11,159	373
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$78	\$97			\$175		\$3,717	374
GENERAL PLANT																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$7,394				\$7,394	5.0		\$370	\$3,092			\$3,462		\$3,932	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0			391.1
Transportation Equipment	392	\$0				\$0			\$0	\$0			\$0		\$0	392
Stores Equipment	393	\$0				\$0	0.0		\$0	(\$802)			(\$802)		\$802	
Tools, Shop & Garage Equipment	394	\$1,812	\$1,072	a	\$582	\$2,302		5.00	\$103	(\$107)			(\$586)		\$2,888	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$0				\$0	6.7		\$0	\$0			\$0		\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$1,258,513	\$18,465		\$3,721	\$1,273,257			\$57,468	\$440,682	\$0		\$494,429		\$778,828	

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
2007	2007		2007	2007	2007		
-\$95						-\$95	
-\$811						-\$811	
						\$0	
						\$0	
						ŶŰ	
-\$906	\$290,865		\$289,960	\$13,184	\$8,626	\$20,904	\$269,055

Note

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

b. Additions and retirments to Ozark Mountain 1996 NARUC USOA Acct. No 389 - Other Plant & Miscellaneous equipment assigned to this account.

Total Plant in Service	\$1,273,257
Total CIAC	\$289,960
Total Reserves	\$494,429
	\$488,868

\$20,904 \$509,773

Amortized CIAC

Net Rate Base

and "Year End CIAC Amortization Reserve"

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"

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin <b>2008</b>	Additions 2008	Note	Retirements	In Service Balance End <b>2008</b>	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance <b>2008</b>	Salvage Corrections 2008	Note	End Reserve Balance 2008	Note	Net Plant End	Account No.
INTANGIBLE PLANT							(percent)	(p 0 · 0 0 · 1 )								
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
COLLECTION PLANT																
Structures & Improvements	351	\$112,196	\$1,018	b		\$113,214	2.5		\$2,818	\$8,038			\$10,856		\$102,358	351
Collection SewersForce	352.1	\$10,190	\$350	а	\$43	\$10,497	2.0		\$207	\$2,753			\$2,917		\$7,580	352.1
Collection SewersGravity	352.2	\$405,663	\$18,096	a, b	\$1,781	\$421,978	2.0		\$8,276	\$58,486			\$64,981		\$356,997	352.2
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353
Flow Measurment Devices	354	\$8,532				\$8,532	3.3		\$282	\$1,968			\$2,250		\$6,282	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		\$426	\$3,925			\$4,351		\$6,310	362
Electric Pumping Equipment	363	\$203,374	\$333	a, b	\$235	\$203,472	10.0		\$20,342	\$211,712			\$231,819		(\$28,347)	363
TREATMENT AN DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$490,372	\$5,212	a, b, c	\$1,198	\$494,386	5.0		\$24,619	\$200,553			\$223,974		\$270,412	372
Plant Sewers	373	\$15,772				\$15,772	2.5		\$394	\$4,613			\$5,007		\$10,765	373
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$78	\$175			\$253		\$3,639	374
GENERAL PLANT																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$7,394				\$7,394	5.0		\$370	\$3,462			\$3,832		\$3,562	391
Office Computer Equipment	391.1	\$0				\$0			\$0	\$0			\$0			391.1
Transportation Equipment	392	\$0				\$0			\$0	\$0			\$0			392
Stores Equipment	393	\$0				\$0	0.0		\$0	(\$802)			(\$802)		\$802	
Tools, Shop & Garage Equipment	394	\$2,302	\$45	b		\$2,347		5.00	\$116	(\$586)			(\$470)		\$2,817	
Power Operated Equipment	396	\$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			399
Total		\$1,273,257	\$25,054		\$3,257	\$1,295,054			\$57,928	\$494,429	\$0		\$549,100		\$745,954	

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
2008	2008		2008	2008	2008		
-\$20						-\$20	
-\$842						-\$842	
-\$111						-\$111	
						\$0	
-\$974	\$289,960		\$288,986	\$13,058	\$20,904	\$32,989	\$255,997

Note

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

b. "Transfers" from Liberty response to DRs 0044 and 0045 were counted at additions/retirements, depending on whether it was a negative or positive value c. account 389 from Liberty work papers was assumed to go into account 372 in staff work papers 
 Total Plant in Service
 \$1,295,054

 Total CIAC
 \$288,986

 Total Reserves
 \$549,100

Net Rate Base \$489,957

Amortized CIAC

\$456,968 \$32,989

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"

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin <b>2009</b>	Additions 2009	Note	Retirements	In Service Balance End <b>2009</b>	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2009	Salvage Corrections 2009	Note	End Reserve Balance 2009	Note	Net Plant End	Account No.
INTANGIBLE PLANT							(p. c. c. c. c,	(p 0. 00)								
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
COLLECTION PLANT																
Structures & Improvements	351	\$113,214	\$13,277	a, b	\$2,793	\$123,698	2.5		\$2,961	\$10,856			\$11,024		\$112,674	351
Collection SewersForce	352.1	\$10,497				\$10,497	2.0		\$210	\$2,917			\$3,127		\$7,370	352.1
Collection SewersGravity	352.2	\$421,978	\$1,857	a, b	\$3,285	\$420,550	2.0		\$8,425	\$64,981			\$70,121		\$350,429	352.2
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353
Flow Measurment Devices	354	\$8,532				\$8,532	3.3		\$282	\$2,250			\$2,532		\$6,000	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		\$426	\$4,351			\$4,777		\$5,884	362
Electric Pumping Equipment	363	\$203,472	\$8,859	a, b	\$6,516	\$205,815	10.0		\$20,464	\$231,819			\$245,767		(\$39,952)	363
TREATMENT AN DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$494,386		a, c	\$346	\$494,040	5.0		\$24,711	\$223,974			\$248,339		\$245,701	372
Plant Sewers	373	\$15,772				\$15,772	2.5		\$394	\$5,007			\$5,401		\$10,371	
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$78	\$253			\$331		\$3,561	374
GENERAL PLANT																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	-
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$7,394				\$7,394	5.0		\$370	\$3,832			\$4,202		\$3,192	
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0			391.1
Transportation Equipment	392	\$0				\$0			\$0	\$0			\$0		1.5	392
Stores Equipment	393	\$0				\$0	0.0		\$0	(\$802)			(\$802)		\$802	
Tools, Shop & Garage Equipment	394	\$2,347		a, b	\$45	\$2,302		5.00	\$116	(\$470)			(\$399)		\$2,701	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$0				\$0	6.7		\$0	\$0			\$0		\$0	
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0			399
Total		\$1,295,054	\$23,993		\$12,985	\$1,306,062			\$58,437	\$549,100	\$0		\$594,552		\$711,510	

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
2009	2009		2009	2009	2009		
-\$1,321						-\$1,321	
-\$1,554						-\$1,554	
-\$3,082						-\$3,082	
						\$0	
						\$0	
-\$5,957	\$288,986		\$283,029	\$12,851	\$32,989	\$39,883	\$243,146

Note

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

b. "Transfers" from Liberty response to DRs 0044 and 0045 were counted at additions/retirements, depending on whether it was a negative or positive value c. account 389 from Liberty work papers was assumed to go into account 372 in staff work papers

Total Plant in Service \$1,306,062 Total CIAC \$283,029 Total Reserves \$594,552 \$428,481

Net Rate Base \$468,364

\$39,883

Amortized CIAC

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"

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin <b>2010</b>	Additions 2010	Note	Retirements	In Service Balance End 2010	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2010	Salvage Corrections 2010	Note	End Reserve Balance 2010	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2010	2010		1010	2010	(percent)	(percent)	12 months	2010	2010		2010		2010	
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
COLLECTION PLANT																
Structures & Improvements	351	\$123,698				\$123,698	2.5		\$3,092	\$11,024			\$14,116		\$109,582	351
Collection SewersForce	352.1	\$10,497				\$10,497	2.0		\$210	\$3,127			\$3,337		\$7,160	352.1
Collection SewersGravity	352.2	\$420,550				\$420,550	2.0		\$8,411	\$70,121			\$78,532		\$342,018	352.2
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353
Flow Measurment Devices	354	\$8,532				\$8,532	3.3		\$282	\$2,532			\$2,814		\$5,718	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		\$426	\$4,777			\$5,203		\$5,458	362
Electric Pumping Equipment	363	\$205,815	\$6,215	а	\$4,694	\$207,336	10.0		\$20,658	\$245,767			\$261,731		(\$54,395)	363
TREATMENT AN DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$494,040				\$494,040	5.0		\$24,702	\$248,339			\$273,041		\$220,999	372
Plant Sewers	373	\$15,772				\$15,772	2.5		\$394	\$5,401			\$5,795		\$9,977	373
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$78	\$331			\$409		\$3,483	374
GENERAL PLANT																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$7,394				\$7,394	5.0		\$370	\$4,202			\$4,572		\$2,822	391
Office Computer Equipment	391.1	\$0				\$0			\$0	\$0			\$0			391.1
Transportation Equipment	392	\$0				\$0			\$0	\$0			\$0		1.5	392
Stores Equipment	393	\$0				\$0	0.0		\$0	(\$802)			(\$802)		\$802	
Tools, Shop & Garage Equipment	394	\$2,302				\$2,302		5.00	\$115	(\$399)			(\$284)		\$2,586	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$0				\$0	6.7		\$0	\$0			\$0			397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0			399
Total		\$1,306,062	\$6,215		\$4,694	\$1,307,583			\$58,738	\$594,552	\$0		\$648,596		\$658,987	

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		
-\$2,220						-\$2,220	
-\$2,220	\$283,029		\$280,809	\$12,671	\$39,883	\$50,334	\$230,475

Note

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

\$1,307,583
\$280,809
\$648,596
\$378,178

Amortized CIAC \$50,334 Net Rate Base \$428,512

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"

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Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin <b>2011</b>	Additions 2011	Note	Retirements	In Service Balance End <b>2011</b>	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2011	Salvage Corrections <b>2011</b>	Note	End Reserve Balance 2011	Note	Net Plant End	Account No.
INTANGIBLE PLANT							(percent)	(po.co)								
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
COLLECTION PLANT																
Structures & Improvements	351	\$123,698	\$11,558	а	\$1,743	\$133,513	2.5		\$3,215	\$14,116			\$15,588		\$117,925	351
Collection SewersForce	352.1	\$10,497				\$10,497	2.0		\$210	\$3,337			\$3,547		\$6,950	352.1
Collection SewersGravity	352.2	\$420,550	\$30,463	a, c	\$3,219	\$447,794	2.0		\$8,683	\$78,532			\$83,996		\$363,798	352.2
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353
Flow Measurment Devices	354	\$8,532				\$8,532	3.3		\$282	\$2,814			\$3,096		\$5,436	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		\$426	\$5,203			\$5,629		\$5,032	362
Electric Pumping Equipment	363	\$207,336	\$531	а	\$371	\$207,496	10.0		\$20,742	\$261,731			\$282,102		(\$74,606)	363
TREATMENT AN DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$494,040	\$24,425	a, b	\$14,402	\$504,063	5.0		\$24,953	\$273,041			\$283,592		\$220,471	372
Plant Sewers	373	\$15,772				\$15,772	2.5		\$394	\$5,795			\$6,189		\$9,583	373
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$78	\$409			\$487		\$3,405	374
GENERAL PLANT																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$7,394				\$7,394	5.0		\$370	\$4,572			\$4,942		\$2,452	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$0				\$0			\$0	\$0			\$0			392
Stores Equipment	393	\$0				\$0	0.0		\$0	(\$802)			(\$802)		\$802	393
Tools, Shop & Garage Equipment	394	\$2,302				\$2,302		5.00	\$115	(\$284)			(\$169)		\$2,471	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$0				\$0	6.7		\$0	\$0			\$0		\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$1,307,583	\$66,977		\$19,735	\$1,354,825			\$59,468	\$648,596	\$0		\$688,329		\$666,496	

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
2011	2011		2011	2011	2011		
****						400.0	
-\$824						-\$824	
-\$1,523						-\$1,523	
-\$175						-\$175	
-\$1/5						-\$175	
						\$0	
-\$2,523	\$280,809		\$278,286	\$12,488	\$50,334	\$60,299	\$217,987

Note

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

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

c. "Transfers" from Liberty response to DRs 0044 and 0045 were counted at additions/retirements, depending on whether it was a negative or positive value

Total Plant in Service	\$1.354.825
Total CIAC	\$278,286
Total Reserves	\$688,329
	\$388,210

\$60,299 \$448,509

Amortized CIAC

Net Rate Base

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"

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Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin <b>2012</b>	Additions 2012	Note	Retirements	In Service Balance End 2012	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Depreciation Expense	Begin Reserve Balance 2012	Salvage Corrections 2012	Note	End Reserve Balance 2012	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2012	2012		2012	2012	(percent)	(percent)	12 11011113	2012	2012		2012		LUIL	
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0 \$0				\$0 \$0			\$0 \$0				\$0 \$0			302
Miscellaneous Intantible Plant	303	\$0 \$0				\$0 \$0			\$0	1.5			\$0 \$0			303
COLLECTION PLANT	505	ψŪ				çõ			ψŪ	çç			ψŪ		ψŪ	505
Structures & Improvements	351	\$133.513	\$10.312	а	\$1.656	\$142.169	2.5		\$3.446	\$15.588			\$17,378		\$124,791	351
Collection SewersForce	352.1	\$10,497				\$10,497	2.0		\$210	\$3,547			\$3,757		\$6,740	
Collection SewersGravity	352.2	\$447,794	\$1,460	а	\$161	\$449,093	2.0		\$8,969				\$92,804		\$356,289	
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353
Flow Measurment Devices	354	\$8,532				\$8,532	3.3		\$282	\$3,096			\$3,378		\$5,154	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		\$426	\$5,629			\$6,055		\$4,606	362
Electric Pumping Equipment	363	\$207,496	\$1,760	а	\$1,195	\$208,061	10.0		\$20,778	\$282,102			\$301,685		(\$93,624)	363
TREATMENT AN DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$504,063				\$504,063	5.0		\$25,203	\$283,592			\$308,795		\$195,268	372
Plant Sewers	373	\$15,772				\$15,772	2.5		\$394	\$6,189			\$6,583			373
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$78	\$487			\$565		\$3,327	374
GENERAL PLANT																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390
Office Furniture & Equipment	391	\$7,394	\$5,452	а	\$4,885	\$7,961	5.0		\$384				\$441		\$7,520	
Office Computer Equipment	391.1	\$0				\$0			\$0				\$0			391.1
Transportation Equipment	392	\$0				\$0			\$0				\$0		1.5	392
Stores Equipment	393	\$0				\$0	0.0		\$0	(1			(\$802)		\$802	
Tools, Shop & Garage Equipment	394	\$2,302				\$2,302		5.00					(\$54)		\$2,356	
Power Operated Equipment	396	\$0				\$0			\$0				\$0			396
Communication Equipment	397	\$0				\$0			\$0				\$0		\$0	
Other Tangible Plant	399	\$0				\$0			\$0				\$0			399
Total		\$1,354,825	\$18,984		\$7,897	\$1,365,912			\$60,285	\$688,329	\$0		\$740,717		\$625,195	

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		
-\$783						-\$783	
-\$76						-\$76	
-\$565						-\$565	
						\$0	
-\$1,425	\$278,286		\$276,861	\$12,301	\$60,299	\$71,175	\$205,686

Note

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

Total Plant in Service	\$1,365,912
Total CIAC	\$276,861
Total Reserves	\$740,717
	\$348,334

Amortized CIAC \$71,175 Net Rate Base \$419,509 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"

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 2013	Additions 2013	Note	Retirements	In Service Balance End 2013	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2013	Salvage Corrections 2013	Note	End Reserve Balance 2013	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2015	2015		2013	2015	(percent)	(percent)	12 11011013	2015	2015		2015		2015	
Organization	301	\$0			1	\$0			\$0	\$0			\$0		ŚO	301
Franchises & Consents	302	\$0 \$0				\$0 \$0			\$0 \$0				\$0 \$0			302
Miscellaneous Intantible Plant	303	\$0 \$0				\$0 \$0			\$0 \$0	\$0			\$0			303
COLLECTION PLANT		7-								7-			+ *			
Structures & Improvements	351	\$142,169	\$26,831	а	\$4,618	\$164,382	2.5		\$3,832	\$17,378			\$16,592		\$147,790	351
Collection SewersForce	352.1	\$10,497				\$10,497	2.0		\$210	\$3,757			\$3,967		\$6,530	352.1
Collection SewersGravity	352.2	\$449,093				\$449,093	2.0		\$8,982	\$92,804			\$101,786		\$347,307	352.2
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353
Flow Measurment Devices	354	\$8,532				\$8,532	3.3		\$282	\$3,378			\$3,660		\$4,872	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		\$426	\$6,055			\$6,481		\$4,180	362
Electric Pumping Equipment	363	\$208,061	\$7,513	a	\$4,860	\$210,714	10.0		\$20,939	\$301,685			\$317,764		(\$107,050)	363
TREATMENT AN DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$504,063				\$504,063	5.0		\$25,203	\$308,795			\$333,998		\$170,065	372
Plant Sewers	373	\$15,772				\$15,772	2.5		\$394	\$6,583			\$6,977		\$8,795	373
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$78	\$565			\$643		\$3,249	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	\$7,961	\$299	а	\$270	\$7,990	5.0		\$399	\$441			\$570		\$7,420	391
Office Computer Equipment	391.1	\$0				\$0			\$0				\$0			391.1
Transportation Equipment	392	\$0				\$0			\$0	\$0			\$0		1.5	392
Stores Equipment	393	\$0				\$0	0.0		\$0	(\$802)			(\$802)		\$802	
Tools, Shop & Garage Equipment	394	\$2,302				\$2,302		5.00	\$115	(\$54)			\$61		\$2,241	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$0				\$0	6.7		\$0	\$0			\$0			397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0			399
Total		\$1,365,912	\$34,643		\$9,748	\$1,390,807			\$60,860	\$740,717	\$0		\$791,829		\$598,978	

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		
-\$2,184						-\$2,184	
<i>v</i> 2,101						<i>\$2,10</i>	
-\$2,299						-\$2,299	
<i>42,233</i>						<i>\$2,233</i>	
				_			
					-		
						\$0	
						ψŪ	
-\$4,483	\$276,861		\$272,378	\$12,126	\$71,175	\$78,818	\$193,560

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"

Note

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

Total Plant in Service	\$1.390.807
Total CIAC	\$272,378
Total Reserves	\$791,829
	\$326,600

Amortized CIAC	\$78,818
Net Rate Base	\$405,418

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 2014	Additions	Note	Retirements	In Service Balance End 2014	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Calculated Depreciation Expense 12 months	Begin Reserve Balance 2014	Salvage Corrections 2014	Note	End Reserve Balance 2014	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2014	2014		2014	2014	(percent)	(percent)	12 11011013	2014	2014		2014		2014	
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0 \$0	\$0			\$0 \$0			302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0 \$0	\$0			\$0			303
COLLECTION PLANT	505	Ç0				ψŪ			Ç0	Ç.			Ç0		çç	505
Structures & Improvements	351	\$164,382	\$264,957	a, c	\$38,580	\$390,759	2.5		\$6,939	\$16,592			(\$15,049)		\$405,808	351
Collection SewersForce	352.1	\$10,497				\$10,497	2.0		\$210	\$3,967			\$4,177		\$6,320	352.1
Collection SewersGravity	352.2	\$449,093				\$449,093	2.0		\$8,982	\$101,786			\$110,768		\$338,325	352.2
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353
Flow Measurment Devices	354	\$8,532	\$1,193	a	\$430	\$9,295	3.3		\$294	\$3,660			\$3,524		\$5,771	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		\$426	\$6,481			\$6,907		\$3,754	362
Electric Pumping Equipment	363	\$210,714	\$20,841	a	\$13,177	\$218,378	10.0		\$21,455	\$317,764			\$326,042		(\$107,664)	363
TREATMENT AN DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$504,063	\$212,329	a, b	\$99,706	\$616,686	5.0		\$28,019	\$333,998			\$262,311		\$354,375	
Plant Sewers	373	\$15,772				\$15,772	2.5		\$394	\$6,977			\$7,371		\$8,401	
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$78	\$643			\$721		\$3,171	374
GENERAL PLANT																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0			374
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0			390
Office Furniture & Equipment	391	\$7,990				\$7,990	5.0		\$400	\$570			\$970		\$7,020	
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0			391.1
Transportation Equipment	392	\$0				\$0			\$0	\$0			\$0			392
Stores Equipment	393	\$0				\$0	0.0		\$0	(\$802)			(\$802)		\$802	
Tools, Shop & Garage Equipment	394	\$2,302	\$519	a	\$480	\$2,341		5.00	\$116	\$61			(\$303)		\$2,644	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$0				\$0			\$0	\$0			\$0			397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0			399
Total		\$1,390,807	\$499,839		\$152,373	\$1,738,273		1	\$67,313	\$791,829	\$0		\$706,769		\$1,031,504	

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		
640.240						640.240	
-\$18,248						-\$18,248	
-\$203						-\$203	
7200							
-\$6,233						-\$6,233	
						\$0	
						\$0	
-\$24,684			\$247,694				\$182,373
-\$222,632	\$139,848 AC recored and		-\$82,784	\$1,228	-\$10,928	-\$232,332	\$149,548

Note

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

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

c. "Transfers" from Liberty response to DRs 0044 and 0045 were counted at additions/retirements, depending on whether it was a negative or positive value

Total Plant in Service	\$1,738,273
Total CIAC	\$247,694
Total Reserves	\$706,769
	\$783,810

\$65,321

\$849,131

Amortized CIAC

Net Rate Base

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

and "Year End CIAC Amortization Reserve"

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin 2015	Additions 2015	Note	Retirements	In Service Balance End 2015	Prior Ordered Depreciation Rate (percent)	Standard Depreciat ion Rate	Expense	Begin Reserve Balance 2015	Salvage Corrections 2015	Note	End Reserve Balance 2015	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2015	2015		2015	2015	(percent)	(percent)	12 months	2015	2015		2015		2015	<b>├</b> ───┤
	301	\$0				\$0			\$0	\$0			\$0		ćo	301
Organization Franchises & Consents	301	\$0 \$0				\$0 \$0			\$0 \$0	1.5			1.1			301
Franchises & Consents Miscellaneous Intantible Plant	302	\$0 \$0				\$0 \$0			\$0 \$0				\$0			302
	303	ŞU				ŞU			ŞU	\$0			\$0		ŞU	303
	351	6200 750				6200 750			60.700	(645.040)			(\$5.280)		6206.020	254
Structures & Improvements		\$390,759				\$390,759	2.5		\$9,769				11-17 1		\$396,039	
Collection SewersForce	352.1	\$10,497	400.001			\$10,497	2.0		\$210				\$4,387		\$6,110	
Collection SewersGravity	352.2	\$449,093	\$36,231	а	\$4,178	\$481,146	2.0		\$9,302				\$115,892		\$365,254	
Services to Customers	353	\$0				\$0			\$0				\$0			353
Flow Measurment Devices	354	\$9,295				\$9,295			\$307				\$3,831		\$5,464	
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		\$426	1 - 7			\$7,333		\$3,328	
Electric Pumping Equipment	363	\$218,378	\$42,953	a	\$28,190	\$233,141	10.0	)	\$22,576	\$326,042			\$320,428		(\$87,287)	363
TREATMENT AN DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$616,686	\$2,198	а	\$1,375	\$617,509			\$30,855	\$262,311			\$291,791		\$325,718	
Plant Sewers	373	\$15,772				\$15,772	2.5	6	\$394	\$7,371			\$7,765		\$8,007	373
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0	)	\$78	\$721			\$799		\$3,093	374
GENERAL PLANT																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$7,990				\$7,990	5.0	)	\$400	\$970			\$1,370		\$6,620	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)			(\$802)		\$802	393
Tools, Shop & Garage Equipment	394	\$2,341				\$2,341		5.00	\$117	(\$303)			(\$186)		\$2,527	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$0				\$0	6.7	'	\$0	\$0			\$0		\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$1,738,273	\$81,382		\$33,743	\$1,785,912			\$74,434	\$706,769	\$0		\$747,460		\$1,038,452	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
2015	2015		2015	2015	2015		
-\$1,976						-\$1,976	
-\$13,334						-\$13,334	
<i>+ 20,00</i> ·							
						\$0	
-\$15,310	\$247,694		\$232,384	\$10,140	\$65,321	\$60,151	\$172,233

Note

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

 Total Plant in Service
 \$1,785,912

 Total CIAC
 \$232,384

 Total Reserves
 \$747,460

 \$806,068

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"

Amortized CIAC	\$60,151
Net Rate Base	\$866,219

Contributions in Aid of Construction (CIAC)

CIAC End

2016

\$229,742

\$9,798

\$60,151

\$67,307

\$162,435

Notes

Start or Add

or Remove

2016

-\$185

-\$2,457

-\$2,642 \$232,384

Balance CIAC

Start

2016

CIAC

Amortization

Accrual

2016

CIAC

Amortization

**Reserve Start** 

2016

Year End CIA

Amortization

Reserve

-\$185

Future CIAC

Remaining

Amortization

Account Description	Account No.	In Service Balance Begin <b>2016</b>	Additions 2016	Note	Retirements 2016	In Service Balance End 2016	Prior Ordered Depreciation Rate (percent)	Current Standard Depreciat ion Rate (percent)	Depreciation Expense	Begin Reserve Balance 2016	Salvage Corrections <b>2016</b>	Note	End Reserve Balance 2016	Note	Net Plant End	Account No.
INTANGIBLE PLANT		2010	2010		2010	2010	(percent)	(percent)	12 11011013	2010	2010		2010		2020	
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
COLLECTION PLANT																
Structures & Improvements	351	\$390,759	\$1,835	а	\$391	\$392,203	2.5		\$9,787	(\$5,280)			\$4,116		\$388,087	351
Collection SewersForce	352.1	\$10,497				\$10,497	2.0		\$210	\$4,387			\$4,597		\$5,900	352.1
Collection SewersGravity	352.2	\$481,146				\$481,146	2.0		\$9,623	\$115,892			\$125,515		\$355,631	352.2
Services to Customers	353	\$0				\$0	2.0		\$0	\$0			\$0		\$0	353
Flow Measurment Devices	354	\$9,295				\$9,295	3.3		\$307	\$3,831			\$4,138		\$5,157	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		\$426	\$7,333			\$7,759		\$2,902	362
Electric Pumping Equipment	363	\$233,141	\$12,811	а	\$5,194	\$240,758	10.0		\$23,695	\$320,428			\$338,929		(\$98,171)	363
TREATMENT AN DISPOSAL PLANT																
Treatment & Disposal Equipment	372	\$617,509	\$4,758	a	\$3,057	\$619,210	5.0		\$30,918	\$291,791			\$319,652		\$299,558	372
Plant Sewers	373	\$15,772				\$15,772	2.5		\$394	\$7,765			\$8,159		\$7,613	373
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$78	\$799			\$877		\$3,015	374
GENERAL PLANT																
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374
Structures & Improvements	390	\$0				\$0			\$0	\$0			\$0		\$0	390
Office Furniture & Equipment	391	\$7,990				\$7,990	5.0		\$400	\$1,370			\$1,770		\$6,220	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$0				\$0			\$0	\$0			\$0		\$0	392
Stores Equipment	393	\$0				\$0	0.0		\$0	(\$802)			(\$802)		\$802	
Tools, Shop & Garage Equipment	394	\$2,341				\$2,341		5.00	\$117	(\$186)			(\$69)		\$2,410	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$0				\$0	6.7		\$0	\$0			\$0		\$0	397
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$1,785,912	\$19,404		\$8,642	\$1,796,674			\$75,955	\$747,460	\$0		\$814,773		\$981,901	

Ν	ote	

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

Total Plant in Service	\$1,796,674
Total CIAC	\$229,742
Total Reserves	\$814,773
	\$752,159

Amortized CIAC \$67,307 Net Rate Base \$819,466

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 Depreciat ion Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.	or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
INTANGIBLE PLANT		2017	thru 11/30/17		thru 11/30/17	thru 11/30/17	(percent)	(percent)	11 months	thru 11/30/17	thru 11/30/17		thru 11/30/17		thru 11/30/17		thru 11/30/17	thru 11/30/17		thru 11/30/17	thru 11/30/17	thru 11/30/17		<b> </b>
Organization	301	\$0				ŚŨ			ŚŊ	\$0			\$0		ŚO	301								<u> </u>
Franchises & Consents	302	\$0 \$0				\$0 \$0				77			\$0 \$0			301								<u> </u>
Miscellaneous Intantible Plant	303	\$0 \$0				\$0			50 \$0	\$0			\$0			302								<u> </u>
COLLECTION PLANT	303	ĴŪ				ŞŪ			ΟĘ	ĢĢ			ŞŪ		ŲÇ	303								-
Structures & Improvements	351	\$392,203	\$14,746	a	\$3,360	\$403,589	2.5	-	\$9,118	\$4,116			\$9,874		\$393,715	351	-\$1,589						-\$1,589	
Collection SewersForce	352.1	\$10,497	Ş14,740	ŭ	\$5,500	\$10,497	2.0		\$192	\$4,597			\$4,789		\$5,708		Ş1,505						Ş1,505	<u> </u>
Collection SewersGravity	352.2	\$481,146				\$481,146	2.0		\$8,821	\$125,515			\$134,336		\$346,810									
Services to Customers	353	\$481,140 \$0				\$481,140	2.0		\$0,821	\$125,515			\$134,330			352.2								<u> </u>
Flow Measurment Devices	354	\$9,295		<u> </u>		\$9,295	3.3		\$281	\$4,138			\$4,419		\$4.876									
Flow Measurement Installations	355	\$2,909				\$2,909	0.0		\$0	\$132			\$132		\$2,777									<u> </u>
PUMPING PLANT	555	\$2,505				\$2,505	0.0		ŲŲ	<i>Ş152</i>			<i><b>J1</b>J2</i>		<i>\$2,111</i>	555								
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			363	-\$4,813						-\$4,813	<u> </u>
TREATMENT AN DISPOSAL PLANT	505	<i>\$210,750</i>	<i>\$</i> 51,625	ŭ	\$10,170	\$202,207	10.0		<i>\$</i> 23,655	\$550,525			\$551,000		(\$05,555)	505	<i>\</i> ,015						<i>\</i> ,015	
Treatment & Disposal Equipment	372	\$619,210	\$5,461	a	\$2,676	\$621,995	5.0		\$28,444	\$319,652			\$345,420		\$276,575	372							ŚO	
Plant Sewers	373	\$15,772	<i>\$3,101</i>	ŭ	<i>\$2,070</i>	\$15,772	2.5		\$361	\$8,159			\$8,520		\$7,252								ψŪ	<u> </u>
Outfall Sewer Lines	374	\$3,892				\$3,892	2.0		\$71	\$877			\$948		\$2,944									<u> </u>
GENERAL PLANT	571	\$3,652				<i>\$3,652</i>	2.0		<i>,,,</i>	<i>\$611</i>			<i>\$</i> 510		<i>\$2,511</i>	571								<u> </u>
Land & Land Rights	374	\$0				\$0			\$0	\$0			\$0		\$0	374								
Structures & Improvements	390	\$0				\$0			\$0				\$0		1.1	390								<u> </u>
Office Furniture & Equipment	391	\$7.990				\$7,990	5.0		\$366			b	\$1,334		\$6.656									
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0 \$0			v	\$0			391.1								
Transportation Equipment	392	\$0				\$0			\$0				\$0			392								<u> </u>
Stores Equipment	393	\$0				\$0	0.0		\$0	(\$802)		b	\$0			393								<u> </u>
Tools, Shop & Garage Equipment	394	\$2,341				\$2,341		5.00	\$107	(\$69)			\$38		\$2,303									
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0									
Communication Equipment	397	\$0				\$0	6.7		\$0	\$0			\$0		\$0									[
Other Tangible Plant	399	\$0	1		1	\$0			\$0	\$0			\$0		\$0							İ		1
SHARED SERVICES (as of June 30, 2017)		Jun 30, '17							5 Months															[
Land & Land Rigths	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				\$79		\$605									
Miscellaneous Equipment	398	\$1,049				\$1,049	3.60		\$16	\$307			\$323		\$726									
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			399.1								
Other Tangible Plant - Network H/W	399.3	\$2,323				\$2,323	14.29		\$138	\$1,692			\$1,830			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									
Total		\$1.992.123	\$51.832		\$16.212	\$2.027.743			\$83.282	\$895.089	\$0		\$962.159		\$1.065.583		-\$6,403	\$229,742		\$223.340	\$9.387	\$67.307	Ś71.880	\$151,459

Note

a. Additions and retirments 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.

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		1.2	301
Franchises & Consents	302					\$0			\$0				\$0			302
Miscellaneous Intantible 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		а		\$21,777	2.5	5	\$136	-\$60		a, b	\$76			311 (304)
Wells and Springs	314 (307)	\$291,174		а		\$291,174	2.0	)	\$1,456	\$63,888		а	\$65,344		\$225,830	314 (307)
Supply Mains	316 (309)	\$6,028		а		\$6,028	2.0	)	\$30	\$648		а	\$678		\$5,350	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$301,085		a		\$301,085	2.5	5	\$1,882	\$35,865		a	\$37,747		\$263,338	321
Electric Pumping Equipment	325 (311)	\$436,758		а		\$436,758	10.0		\$10,919	\$280,586		а	\$291,505		\$145,253	325 (311)
Other Pumping Equipment	328	\$54,607		а		\$54,607	6.7	7	\$915	\$9,556		а	\$10,471		\$44,136	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$36,027		а		\$36,027	2.9	)	\$261	\$8,960		а	\$9,221		\$26,806	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$8,836		а		\$8,836	2.5	i	\$55	\$1,188		а	\$1,243		\$7,593	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951		а		\$638,951	2.5	j	\$3,993	\$130,373		а	\$134,366		\$504,585	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,024,302		а		\$1,024,302	2.0	)	\$5,122	\$209,453		а	\$214,575		\$809,727	343 (331)
Services	345 (333)	\$1,883		а		\$1,883	2.5	i i	\$12	\$502		а	\$514		\$1,369	345 (333)
Meters	346 (334)	\$70,857		а		\$70,857	3.3		\$585	\$19,855		а	\$20,440		\$50,417	346 (334)
Meter Installations	347 (334)					\$0			\$0				\$0		\$0	347 (334)
Hydrants	348 (335)	\$11,119		а		\$11,119	2.0	)	\$56	\$3,108		а	\$3,164		\$7,955	348 (335)
Other Trasmission & 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	i i i i i i i i i i i i i i i i i i i	\$0				\$0		\$0	390
Office Furniture & Equipment	391	\$20,749		а		\$20,749	5.0	)	\$259	\$30,861		а	\$31,120		-\$10,371	391
Office Computer Equipment	391.1					\$0	14.3		\$0				\$0			391.1
Transportation Equipment	392					\$0	6.7	,	\$0				\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$416		а	1	\$416			\$0	\$21		а	\$21		\$395	
Power Operated Equipment	396				1	\$0			\$0				\$0		\$0	396
Communication Equipment	397				1	\$0			\$0				\$0			397
Miscellaneous Equipment	398				1	\$0			\$0				\$0		\$0	398
Other Tangible Plant	399				1	\$0			\$0				\$0			399
Total		\$2,924,569	\$0		\$0	\$2,924,569			\$25,681	\$794,804	\$0		\$820,485		\$2,104,084	

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	а	\$910,248	\$7,993	\$0	\$7,993	\$902,255

Notes Total Plant in S	rvice \$2,924,569	э
a. Beginning balance from staff accounting schedules and Report & Order in Case No. WR-2006-0425. Tota	CIAC \$910,248	8
b. For Account No. 311, applied rate used for Account Nos. 321, 341 & 390. Total Res	erves \$820,485	5
c. No deprececiation 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.	\$1,193,836	ő
0.870 Ratio of CIAC to Starting Plant Amortized	CIAC \$7,993	3
Net Rate	Base \$1,201,829	9

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"

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

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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2006	2006		2006	2006	(percent)	(percent)	12 months	2006	2006		2006		2006	
INTANGIBLE PLANT																
Organization	301	\$0				\$0			\$0	\$0			\$0			301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$21,777	\$5,362	а	\$683	\$26,455	2.5		\$603	\$76		а	-\$4		\$26,460	311 (304)
Wells and Springs	314 (307)	\$291,174	\$26,887	а		\$318,061	2.0		\$6,092	\$65,344			\$71,436		\$246,625	314 (307)
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$121	\$678			\$799		\$5,229	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$301,085	\$74,128	а	\$9,449	\$365,764	2.5		\$8,336	\$37,747			\$36,634		\$329,130	321
Electric Pumping Equipment	325 (311)	\$436,758	\$41,789	а	\$35,811	\$442,736	10.0		\$43,975	\$291,505			\$299,669		\$143,067	325 (311)
Other Pumping Equipment	328	\$54,607				\$54,607	6.7		\$3,659	\$10,471			\$14,130		\$40,477	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$36,027	\$2,436	а	\$442	\$38,021	2.9		\$1,074	\$9,221			\$9,853		\$28,168	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$8,836	\$2,715	а	\$277	\$11,274	2.5		\$251	\$1,243			\$1,217		\$10,057	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5		\$15,974	\$134,366			\$150,340		\$488,611	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,024,302	\$18,995	а	\$11,467	\$1,031,830	2.0		\$20,561	\$214,575			\$223,669		\$808,161	343 (331)
Services	345 (333)	\$1,883				\$1,883	2.5		\$47	\$514			\$561		\$1,322	345 (333)
Meters	346 (334)	\$70,857	\$58,552	a, c	\$14,197	\$115,212	3.3		\$3,070	\$20,440			\$9,313		\$105,899	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$11,119				\$11,119	2.0		\$222	\$3,164			\$3,386		\$7,733	348 (335)
Other Trasmission & 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	\$20,749				\$20,749	5.0		\$1,037	\$31,120			\$32,157		-\$11,408	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$416	\$1,705	а	\$416	\$1,705	0.0		\$0	\$21			-\$395		\$2,100	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$0	\$1,633	а	\$0	\$1,633		6.70	\$55	\$0		b	\$55		\$1,578	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$2,924,569	\$234,202		\$72,743	\$3,086,028			\$105,077	\$820,485	\$0		\$852,819		\$2,233,209	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
2006	2006		2006	2006	2006		
						\$0	
						\$0	
					-	\$0	
						\$0	
-\$241						-\$241	
-\$9,976						-\$9,976	
						\$0	
						ŞU	
						\$0	
						ŞU	
						\$0	
						+-	
-\$10,218	\$910,248		\$900,030	\$31,647	\$7,993	\$29,422	\$870,608

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

Total Plant in Service	\$3,086,028
Total CIAC	\$900,030
Total Reserves	\$852,819
	\$1,333,179

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"

 Amortized CIAC
 \$29,422

 Net Rate Base
 \$1,362,601

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

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

### 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.
		2007	2007		2007	2007	(percent)	(percent)	12 months	2007	2007		2007		2007	
INTANGIBLE PLANT		1-											4			
Organization	301	\$0				\$0			\$0	1.1			\$0			301
Franchises & Consents	302	\$0				\$0			\$0				\$0			302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		ŞO	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	1.5			\$0		T -	310
Structures & Improvements	311 (304)	\$26,455	\$755	а	\$96	\$27,114	2.5		\$670	-\$4		а	\$570		1	311 (304)
Wells and Springs	314 (307)	\$318,061				\$318,061	2.0		\$6,361	\$71,436			\$77,797			314 (307)
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$121	\$799			\$920		\$5,108	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$365,764	\$10,436	а	\$1,321	\$374,879	2.5		\$9,258	\$36,634			\$44,571		\$330,308	-
Electric Pumping Equipment	325 (311)	\$442,736	\$34,139	а	\$25,699	\$451,176	10.0		\$44,696	\$299,669			\$318,666			325 (311)
Other Pumping Equipment	328	\$54,607				\$54,607	6.7		\$3,659	\$14,130			\$17,789		\$36,818	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$38,021				\$38,021	2.9		\$1,103	\$9,853			\$10,956		\$27,065	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$11,274	\$322	а	\$41	\$11,555	2.5		\$285	\$1,217			\$1,461		\$10,094	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5		\$15,974	\$150,340			\$166,314		\$472,637	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,031,830	\$38,256	а	\$4,939	\$1,065,147	2.0		\$20,970	\$223,669			\$239,700		\$825,447	343 (331)
Services	345 (333)	\$1,883	\$21,288	а	\$2,778	\$20,393	2.5		\$278	\$561			-\$1,939		\$22,332	345 (333)
Meters	346 (334)	\$115,212	\$250	a, b	\$2,480	\$112,982	3.3		\$3,765	\$9,313			\$10,598		\$102,384	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$11,119	\$39,781	а	\$3,053	\$47,847	2.0		\$590	\$3,386			\$923		\$46,924	348 (335)
Other Trasmission & 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	\$20,749	\$1,244	а	\$676	\$21,317	5.0		\$1,052	\$32,157			\$32,533		-\$11,216	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$1,705				\$1,705	0.0		\$0	-\$395			-\$395		\$2,100	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$1,633				\$1,633		6.70	\$109	\$55			\$164		\$1,469	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0 \$0			399
Total		\$3,086,028	\$146,471		\$41.082	\$3,191,417			\$108,891	\$852,819	\$0		\$920,628		\$2,270,789	

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
2007	2007		2007	2007	2007		
							-
						\$0	
						\$0	
						\$0	
-\$35						-\$35	
-\$4,297						-\$4,297	
-\$2,417					-	-\$2,417 \$0	
						ŞU	
-\$2,656						-\$2,656	
+=,===						+=/===	
							-
						\$0	
-\$9,405	\$900,030		\$890,625	\$31,061	\$29,422	\$51,078	\$839,547

Notes

a. Additions and retirments 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	\$3,191,417
Total CIAC	\$890,625
Total Reserves	\$920,628
	\$1,380,164

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"

Amortized CIAC \$51,078 Net Rate Base \$1,431,242

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

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

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.
		2008	2008		2008	2008	(percent)	(percent)	12 months	2008	2008		2008		2008	
INTANGIBLE PLANT																
Organization	301	\$0				\$0			\$0	\$0			\$0			301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$27,114	\$662	а	\$80	\$27,696	2.5		\$685	\$570		а	\$1,175		\$26,522	311 (304)
Wells and Springs	314 (307)	\$318,061				\$318,061	2.0		\$6,361	\$77,797			\$84,158		\$233,903	314 (307)
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$121	\$920			\$1,041		\$4,987	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$374,879	\$9,156	а	\$1,112	\$382,924	2.5		\$9,473	\$44,571			\$52,932		\$329,992	321
Electric Pumping Equipment	325 (311)	\$451,176	\$15,464	a, b	\$9,184	\$457,456	10.0		\$45,432	\$318,666			\$354,914		\$102,542	325 (311)
Other Pumping Equipment	328	\$54,607				\$54,607	6.7		\$3,659	\$17,789			\$21,448		\$33,159	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$38,021	\$3,209	а	\$532	\$40,698	2.9		\$1,141	\$10,956			\$11,565		\$29,133	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$11,555	\$282	а	\$34	\$11,803	2.5		\$292	\$1,461			\$1,719		\$10,084	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5		\$15,974	\$166,314			\$182,288		\$456,663	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,065,147	\$60,104	a, b	\$6,696	\$1,118,555	2.0		\$21,837	\$239,700			\$254,841		\$863,714	343 (331)
Services	345 (333)	\$20,393	\$5,675	а	\$740	\$25,328	2.5		\$572	-\$1,939			-\$2,107		\$27,435	345 (333)
Meters	346 (334)	\$112,982	\$3,511	a, b	\$267	\$116,226	3.3		\$3,782	\$10,598			\$14,113		\$102,113	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$47,847	\$322	а	\$24	\$48,145	2.0		\$960	\$923			\$1,859		\$46,286	348 (335)
Other Trasmission & 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	\$21,317	\$20,339	a, b	\$11,078	\$30,578	5.0		\$1,297	\$32,533			\$22,752		\$7,826	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$1,705	\$8,119	a, b	\$0	\$9,824	0.0		\$0	-\$395			-\$395		\$10,219	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$1,633				\$1,633		6.70	\$109	\$164			\$273		\$1,360	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$3,191,417	\$126,844		\$29,748	\$3,288,513			\$111,695	\$920,628	\$0		\$1,002,575		\$2,285,938	

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
2008	2008		2008	2008	2008		
_							
						\$0	
						\$0	
						\$0	
						\$0	-
						+-	
-\$30						-\$30	
-\$5,826						-\$5,826	
-\$644						-\$644	
						\$0	
-\$21						-\$21	
-321						-321	
						\$0	
						\$0	
-\$6,520	\$890,625		\$884,105	\$30,591	\$51,078	\$75,149	\$808,956

Notes

a. Additions and retirments 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
 \$3,288,513

 Total CIAC
 \$884,105

 Total Reserves
 \$1,002,575

 \$1,401,833
 \$1,401,833

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"

Amortized CIAC \$75,149 Net Rate Base \$1,476,982
#### 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.
		2009	2009		2009	2009	(percent)	(percent)	12 months	2009	2009		2009		2009	
INTANGIBLE PLANT																
Organization	301	\$0				\$0			\$0	\$0			\$0			301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$27,696	\$337	а	\$45	\$27,988	2.5		\$696	\$1,175		а	\$1,826		\$26,162	311 (304)
Wells and Springs	314 (307)	\$318,061		b	\$1,498	\$316,563	2.0		\$6,346	\$84,158			\$89,006		\$227,557	314 (307)
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$121	\$1,041			\$1,162		\$4,866	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$382,924	\$4,655	a	\$622	\$386,957	2.5		\$9,624	\$52,932			\$61,934		\$325,023	321
Electric Pumping Equipment	325 (311)	\$457,456	\$14,263	a, b	\$13,524	\$458,195	10.0		\$45,783	\$354,914			\$387,173		\$71,022	325 (311)
Other Pumping Equipment	328	\$54,607				\$54,607	6.7		\$3,659	\$21,448			\$25,107		\$29,500	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$40,698		b	\$111	\$40,587	2.9		\$1,179	\$11,565			\$12,633		\$27,954	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$11,803	\$143	a	\$19	\$11,927	2.5		\$297	\$1,719			\$1,997		\$9,931	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5		\$15,974	\$182,288			\$198,262		\$440,689	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,118,555	\$150	a, b	\$4,840	\$1,113,865	2.0		\$22,324	\$254,841			\$272,325		\$841,540	343 (331)
Services	345 (333)	\$25,328		b	\$1	\$25,327	2.5		\$633	-\$2,107			-\$1,475		\$26,802	345 (333)
Meters	346 (334)	\$116,226	\$1,358	a, b	\$3,404	\$114,180	3.3		\$3,802	\$14,113			\$14,511		\$99,669	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$48,145				\$48,145	2.0		\$963	\$1,859			\$2,822		\$45,323	348 (335)
Other Trasmission & 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	\$30,578		b	\$114	\$30,464	5.0		\$1,526	\$22,752			\$24,164		\$6,300	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$9,824		b	\$196	\$9,628	0.0		\$0	-\$395			-\$591		\$10,219	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$1,633				\$1,633		6.70	\$109	\$273			\$382		\$1,251	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$3,288,513	\$20,906		\$24,374	\$3,285,045			\$113,036	\$1,002,575	\$0		\$1,091,237		\$2,193,808	

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
2009	2009		2009	2009	2009		
						\$0	
						\$0	
						ψŪ	
						\$0	
						\$0	
-\$17						-\$17	
-116-						11¢-	
-\$4,211						-\$4,211	
-\$1						-\$1	
						\$0	
						\$0	
						, JU	
						\$0	
ć4 220	6004.405		6070 077	ć20.222	675.440	6404.054	6770 600
-\$4,228	\$884,105		\$879,877	\$30,333	\$75,149	\$101,254	\$778,623

Notes

a. Additions and retirments 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	\$3,285,045
Total CIAC	\$879,877
Total Reserves	\$1,091,237
	\$1,313,931

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"

Amortized CIAC \$101,254 Net Rate Base \$1,415,185

#### 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.
		2010	2010		2010	2010	(percent)	(percent)	12 months	2010	2010		2010		2010	
INTANGIBLE PLANT																
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$27,988	\$1,231	а	\$173	\$29,045	2.5		\$713	\$1,826		а	\$2,365		\$26,680	311 (304)
Wells and Springs	314 (307)	\$316,563				\$316,563	2.0		\$6,331	\$89,006			\$95,337		\$221,226	314 (307)
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$121	\$1,162			\$1,283		\$4,745	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$386,957	\$17,016	а	\$2,399	\$401,574	2.5		\$9,857	\$61,934			\$69,392		\$332,182	321
Electric Pumping Equipment	325 (311)	\$458,195	\$4,246	а	\$3,207	\$459,234	10.0		\$45,871	\$387,173			\$429,837		\$29,397	325 (311)
Other Pumping Equipment	328	\$54,607				\$54,607	6.7		\$3,659	\$25,107			\$28,766		\$25,841	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$40,587				\$40,587	2.9		\$1,177	\$12,633			\$13,810		\$26,777	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$11,927	\$524	а	\$74	\$12,378	2.5		\$304	\$1,997			\$2,227		\$10,151	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5		\$15,974	\$198,262			\$214,236		\$424,715	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,113,865	\$47,673	а	\$5,642	\$1,155,896	2.0		\$22,698	\$272,325			\$289,381		\$866,515	343 (331)
Services	345 (333)	\$25,327				\$25,327	2.5		\$633	-\$1,475			-\$842		\$26,169	345 (333)
Meters	346 (334)	\$114,180	\$814	а	\$249	\$114,745	3.3		\$3,777	\$14,511			\$18,039		\$96,706	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$48,145				\$48,145	2.0		\$963	\$2,822			\$3,785		\$44,360	348 (335)
Other Trasmission & 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	\$30,464				\$30,464	5.0		\$1,523	\$24,164			\$25,687		\$4,777	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0			391.1
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$9,628				\$9,628	0.0		\$0	-\$591			-\$591		\$10,219	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0			396
Communication Equipment	397	\$1,633				\$1,633		6.70	\$109	\$382			\$491		\$1,142	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		1.5	399
Total		\$3,285,045	\$71,504		\$11,744	\$3,344,805			\$113,710	\$1,091,237	\$0		\$1,193,203		\$2,151,602	

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	
-\$64						-\$64	
-\$4,909						-\$4,909	
-94,909						-94,909	
						\$0	
-\$4,973	\$879,877		\$874,904	\$30,097	\$101,254	\$126,378	\$748,526

Notes

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

 Total Plant in Service
 \$3,344,805

 Total CIAC
 \$874,904

 Total Reserves
 \$1,193,203

 \$1,276,698
 \$1,276,698

Amortized CIAC	\$126,378
Net Rate Base	\$1,403,076

#### 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.
		2011	2011		2011	2011	(percent)	(percent)	12 months	2011	2011		2011		2011	
INTANGIBLE PLANT																
Organization	301	\$0				\$0			\$0	\$0			\$0			301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$29,045	\$1,327	а	\$200	\$30,172	2.5		\$740	\$2,365		а	\$2,905		\$27,267	311 (304)
Wells and Springs	314 (307)	\$316,563				\$316,563	2.0		\$6,331	\$95,337			\$101,668		\$214,895	314 (307)
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$121	\$1,283			\$1,404		\$4,624	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$401,574	\$18,344	а	\$2,767	\$417,151	2.5		\$10,234	\$69,392			\$76,860		\$340,291	321
Electric Pumping Equipment	325 (311)	\$459,234	\$15,757	а	\$11,010	\$463,981	10.0		\$46,161	\$429,837			\$464,988		-\$1,007	325 (311)
Other Pumping Equipment	328	\$54,607				\$54,607	6.7		\$3,659	\$28,766			\$32,425		\$22,182	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$40,587				\$40,587	2.9		\$1,177	\$13,810			\$14,987		\$25,600	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$12,378	\$565	а	\$85	\$12,858	2.5		\$315	\$2,227			\$2,456		\$10,402	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5		\$15,974	\$214,236			\$230,210		\$408,741	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,155,896	\$52,351	а	\$6,128	\$1,202,119	2.0		\$23,580	\$289,381			\$306,833		\$895,286	343 (331)
Services	345 (333)	\$25,327	\$749	а	\$124	\$25,952	2.5		\$641	-\$842			-\$325		\$26,277	345 (333)
Meters	346 (334)	\$114,745	\$24	а	\$9	\$114,760	3.3		\$3,787	\$18,039			\$21,817		\$92,943	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$48,145				\$48,145	2.0		\$963	\$3,785			\$4,748		\$43,397	348 (335)
Other Trasmission & 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	\$30,464				\$30,464	5.0		\$1,523	\$25,687			\$27,210		\$3,254	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0			391.1
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$9,628				\$9,628	0.0		\$0	-\$591			-\$591		\$10,219	
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$1,633		1		\$1,633		6.70		\$491			\$600		\$1,033	
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0			398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		1.5	399
Total		\$3,344,805	\$89,117		\$20,323	\$3,413,599			\$115,315	\$1,193,203	\$0		\$1,288,195		\$2,125,404	

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
2011	2011		2011	2011	2011		
						\$0	
						ψŪ	
						\$0	
						\$0	
-\$74						-\$74	
÷						<b>*</b> **	
-\$5,331						-\$5,331	
-\$108						-\$108	
						\$0	
-\$5,513	\$874,904		\$869,390	\$29,762	\$126,378	\$150,626	\$718,764

Notes

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

 Total Plant in Service
 \$3,413,599

 Total CIAC
 \$869,390

 Total Reserves
 \$1,288,195

 \$1,256,014
 \$1,256,014

Amortized CIAC	\$150,626
Net Rate Base	\$1,406,640

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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2012	2012		2012	2012	(percent)	(percent)	12 months	2012	2012		2012		2012	
INTANGIBLE PLANT																
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$30,172	\$1,330	а	\$213	\$31,288	2.5		\$768	\$2,905		а	\$3,460		\$27,828	311 (304)
Wells and Springs	314 (307)	\$316,563				\$316,563	2.0		\$6,331	\$101,668			\$107,999		\$208,564	314 (307)
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$121	\$1,404			\$1,525		\$4,503	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$417,151	\$18,383	а	\$2,952	\$432,582	2.5		\$10,622	\$76,860			\$84,530		\$348,052	321
Electric Pumping Equipment	325 (311)	\$463,981	\$6,018	а	\$4,087	\$465,912	10.0		\$46,495	\$464,988			\$507,396		-\$41,484	325 (311)
Other Pumping Equipment	328	\$54,607				\$54,607	6.7		\$3,659	\$32,425			\$36,084		\$18,523	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$40,587				\$40,587	2.9		\$1,177	\$14,987			\$16,164		\$24,423	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$12,858	\$567	а	\$91	\$13,334	2.5		\$327	\$2,456			\$2,692		\$10,641	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5		\$15,974	\$230,210			\$246,184		\$392,767	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,202,119	\$27,234	а	\$2,998	\$1,226,355	2.0		\$24,285	\$306,833			\$328,120		\$898,235	343 (331)
Services	345 (333)	\$25,952				\$25,952	2.5		\$649	-\$325			\$324		\$25,628	345 (333)
Meters	346 (334)	\$114,760	\$5,144	а	\$1,713	\$118,191	3.3		\$3,844	\$21,817			\$23,948		\$94,243	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$48,145				\$48,145	2.0		\$963	\$4,748			\$5,711		\$42,434	348 (335)
Other Trasmission & 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	\$30,464	\$16,088	а	\$14,821	\$31,731	5.0		\$1,555	\$27,210			\$13,944		\$17,787	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$9,628				\$9,628	0.0		\$0	-\$591			-\$591		\$10,219	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$1,633				\$1,633		6.70	\$109	\$600			\$709		\$924	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$3,413,599	\$74,763		\$26,875	\$3,461,487			\$116,879	\$1,288,195	\$0		\$1,378,199		\$2,083,288	

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	
670						670	
-\$79						-\$79	
-\$2,608						-\$2,608	
						40	
						\$0	
						\$0	
-\$2,687	\$869,390		\$866,703	\$29,514	\$150,626	\$177,453	\$689,250

Notes

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

 Total Plant in Service
 \$3,461,487

 Total CIAC
 \$866,703

 Total Reserves
 \$1,378,199

 \$1,216,585
 \$1,216,585

Amortized CIAC	\$177,453
Net Rate Base	\$1,394,038

#### 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.
		2013	2013		2013	2013	(percent)	(percent)	12 months	2013	2013		2013		2013	
INTANGIBLE PLANT																
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$31,288	\$603	a	\$104	\$31,787	2.5		\$788	\$3,460		а	\$4,144		\$27,643	311 (304)
Wells and Springs	314 (307)	\$316,563				\$316,563	2.0		\$6,331	\$107,999			\$114,330		\$202,233	314 (307)
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$121	\$1,525			\$1,646		\$4,382	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$432,582	\$8,335	а	\$1,435	\$439,483	2.5		\$10,901	\$84,530			\$93,996		\$345,486	321
Electric Pumping Equipment	325 (311)	\$465,912	\$35,700	а	\$23,095	\$478,517	10.0		\$47,221	\$507,396			\$531,522		-\$53,005	325 (311)
Other Pumping Equipment	328	\$54,607				\$54,607	6.7		\$3,659	\$36,084			\$39,743		\$14,864	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$40,587				\$40,587	2.9		\$1,177	\$16,164			\$17,341		\$23,246	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$13,334	\$257	а	\$44	\$13,546	2.5		\$336	\$2,692			\$2,984		\$10,562	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5		\$15,974	\$246,184			\$262,158		\$376,793	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,226,355	\$47,944	a, b	\$5,494	\$1,268,805	2.0		\$24,952	\$328,120			\$347,578		\$921,227	343 (331)
Services	345 (333)	\$25,952	\$1,220	а	\$215	\$26,957	2.5		\$661	\$324			\$770		\$26,187	345 (333)
Meters	346 (334)	\$118,191	\$2,358	а	\$840	\$119,709	3.3		\$3,925	\$23,948			\$27,033		\$92,676	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$48,145				\$48,145	2.0		\$963	\$5,711			\$6,674		\$41,471	348 (335)
Other Trasmission & 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	\$31,731	\$1,057	а	\$808	\$31,980	5.0		\$1,593	\$13,944			\$14,729		\$17,251	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$9,628				\$9,628	0.0		\$0	-\$591			-\$591		\$10,219	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$1,633	\$636	а	\$388	\$1,881		6.70	\$118	\$709			\$439		\$1,442	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$3,461,487	\$98,110		\$32,423	\$3,527,174			\$118,720	\$1,378,199	\$0		\$1,464,496		\$2,062,678	

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	
						ŞU	
						\$0	
						\$0	
-\$38						-\$38	
\$0						\$0	
-\$4,780 -\$187						-\$4,780 -\$187	
-\$187						-\$187 \$0	
\$0						ΟÇ	
\$0							
\$0							
						\$0	
\$0							
\$0							
\$0							
\$0							
						\$0	
\$0 \$0							
-\$5,005	\$866,703		\$861,698	\$29,361	\$177,453	\$201,809	\$659,889

Notes

a. Additions and retirments 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

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"

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

#### 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.
		2014	2014		2014	2014	(percent)	(percent)	12 months	2014	2014		2014		2014	
INTANGIBLE PLANT																
Organization	301	\$0				\$0			\$0	\$0			\$0		\$0	301
Franchises & Consents	302	\$0				\$0			\$0	\$0			\$0		\$0	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0	\$0			\$0		\$0	310
Structures & Improvements	311 (304)	\$31,787	\$992	а	\$193	\$32,586	2.5		\$805	\$4,144		а	\$4,756		\$27,830	311 (304)
Wells and Springs	314 (307)	\$316,563				\$316,563	2.0		\$6,331	\$114,330			\$120,661		\$195,902	314 (307)
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$121	\$1,646			\$1,767		\$4,261	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$439,483	\$13,712	а	\$2,669	\$450,525	2.5		\$11,125	\$93,996			\$102,452		\$348,073	321
Electric Pumping Equipment	325 (311)	\$478,517	\$6,296	а	\$3,981	\$480,832	10.0		\$47,967	\$531,522			\$575,508		-\$94,676	325 (311)
Other Pumping Equipment	328	\$54,607				\$54,607	6.7		\$3,659	\$39,743			\$43,402		\$11,205	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$40,587	\$5,380	а	\$1,289	\$44,678	2.9		\$1,236	\$17,341			\$17,288		\$27,390	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$13,546	\$423	а	\$82	\$13,887	2.5		\$343	\$2,984			\$3,245		\$10,642	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5		\$15,974	\$262,158			\$278,132		\$360,819	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,268,805	\$38,162	a, b	\$11,427	\$1,295,540	2.0		\$25,643	\$347,578			\$361,794		\$933,746	343 (331)
Services	345 (333)	\$26,957				\$26,957	2.5		\$674	\$770			\$1,444		\$25,513	345 (333)
Meters	346 (334)	\$119,709	\$1,319	а	\$475	\$120,553	3.3		\$3,964	\$27,033			\$30,522		\$90,031	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$48,145				\$48,145	2.0		\$963	\$6,674			\$7,637		\$40,508	348 (335)
Other Trasmission & 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	\$31,980				\$31,980	5.0		\$1,599	\$14,729			\$16,328		\$15,652	391
Office Computer Equipment	391.1	\$0				\$0	14.3		\$0	\$0			\$0		\$0	391.1
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$9,628	\$1,639	а	\$1,068	\$10,199	0.0		\$0	-\$591			-\$1,659		\$11,858	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$1,881			1	\$1,881		6.70	\$126	\$439			\$565		\$1,316	397
Miscellaneous Equipment	398	\$0			1	\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0			1	\$0			\$0	\$0			\$0		\$0	399
Total		\$3,527,174	\$67,922		\$21.184	\$3,573,912			\$120,530	\$1,464,496	\$0		\$1,563,842		\$2,010,070	1

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	
						ŞU	
						\$0	
-\$72						-\$72	
<u> </u>						60.044	
-\$9,941						-\$9,941	
						\$0	
						çõ	
						\$0	
-\$10,013	\$861,698		\$851,685	\$29,082	\$201,809	\$220,878	\$630,807

Notes

a. Additions and retirments 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
 \$3,573,912

 Total CIAC
 \$851,685

 Total Reserves
 \$1,563,842

 \$1,158,385

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"

Amortized CIAC \$220,878 Net Rate Base \$1,379,263

#### 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.
		2015	2015		2015	2015	(percent)	(percent)	12 months	2015	2015		2015		2015	
INTANGIBLE PLANT																
Organization	301	\$0				\$0			\$0	1.5			\$0			301
Franchises & Consents	302	\$0				\$0			\$0	1.5			\$0		1.	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0				\$0			310
Structures & Improvements	311 (304)	\$32,586				\$32,586	2.5		\$815	\$4,756		а	\$5,571			311 (304)
Wells and Springs	314 (307)	\$316,563				\$316,563	2.0		\$6,331	\$120,661			\$126,992			314 (307)
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$121	\$1,767			\$1,888		\$4,140	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$450,525				\$450,525	2.5		\$11,263	\$102,452			\$113,715		\$336,810	321
Electric Pumping Equipment	325 (311)	\$480,832	\$2,145	а	\$1,408	\$481,569	10.0		\$48,120	\$575,508			\$622,220		-\$140,651	325 (311)
Other Pumping Equipment	328	\$54,607				\$54,607	6.7		\$3,659	\$43,402			\$47,061		\$7,546	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$44,678	\$8,473	а	\$2,173	\$50,978	2.9		\$1,387	\$17,288			\$16,502		\$34,476	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$13,887				\$13,887	2.5		\$347	\$3,245			\$3,592		\$10,295	341
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5		\$15,974	\$278,132			\$294,106		\$344,845	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,295,540	\$70,909	а	\$7,453	\$1,358,996	2.0		\$26,545	\$361,794			\$380,886		\$978,110	343 (331)
Services	345 (333)	\$26,957				\$26,957	2.5		\$674	\$1,444			\$2,118		\$24,839	345 (333)
Meters	346 (334)	\$120,553	\$23,422	а	\$8,648	\$135,327	3.3		\$4,222	\$30,522			\$26,096		\$109,231	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$48,145				\$48,145	2.0		\$963	\$7,637			\$8,600		\$39,545	348 (335)
Other Trasmission & 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	\$31,980				\$31,980	5.0		\$1,599	\$16,328			\$17,927		\$14,053	391
Office Computer Equipment	391.1	\$0	\$5,707	b		\$5,707	14.3		\$408	\$0			\$408		\$5,299	391.1
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$10,199				\$10,199	0.0		\$0	-\$1,659			-\$1,659		\$11,858	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$1,881	\$4,099	a, b	\$1,123	\$4,857		6.70	\$226	\$565		l	-\$332		\$5,189	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$3,573,912	\$114,755		\$20.805	\$3,667,862			\$122,654	\$1,563,842	\$0		\$1,665,691		\$2.002.171	

Start or Add or Remove	Balance CIAC Start	Notes	CIAC End	CIAC Amortization Accrual	CIAC Amortization Reserve Start	Year End CIAC Amortization Reserve	Future CIAC Remaining Amortization
2015	2015		2015	2015	2015		
						\$0	
						\$0	
-\$6,484						-\$6,484	
						\$0	
						\$0	
-\$6,484	\$851,685		\$845,201	\$28,740	\$220,878	\$243,134	\$602,067
-30,484	\$801,085		Ş845,201	şz8,740	\$ZZU,878	\$243,134	\$0U2,Ub7

Notes

a. Additions and retirments 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
 \$3,667,862

 Total CIAC
 \$845,201

 Total Reserves
 \$1,665,691

 \$1,156,970
 \$

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"

Amortized CIAC \$243,134 Net Rate Base \$1,400,104

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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note	Retirements	In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Balance	Salvage Corrections	Note	End Reserve Balance	Note	Net Plant End	Account No.
		2016	2016		2016	2016	(percent)	(percent)	12 months	2016	2016		2016		2016	
INTANGIBLE PLANT																
Organization	301	\$0				\$0			\$0				\$0			301
Franchises & Consents	302	\$0				\$0			\$0	1.5			\$0		1.	302
Miscellaneous Intantible Plant	303	\$0				\$0			\$0	\$0			\$0		\$0	303
SOURCE OF SUPPLY PLANT																
Land & Land Rights	310	\$0				\$0			\$0				\$0			310
Structures & Improvements	311 (304)	\$32,586	\$401	а	\$111	\$32,876	2.5		\$818	\$5,571		а	\$6,278		\$26,599	311 (304)
Wells and Springs	314 (307)	\$316,563				\$316,563	2.0		\$6,331	\$126,992			\$133,323		\$183,240	
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$121	\$1,888			\$2,009		\$4,019	316 (309)
PUMPING PLANT																
Structures & Improvements	321	\$450,525	\$5,550	a	\$1,536	\$454,540	2.5		\$11,313	\$113,715			\$123,493		\$331,047	321
Electric Pumping Equipment	325 (311)	\$481,569	\$55,187	a	\$17,633	\$519,123	10.0		\$50,035	\$622,220			\$654,622		-\$135,499	325 (311)
Other Pumping Equipment	328	\$54,607				\$54,607	6.7		\$3,659	\$47,061			\$50,720		\$3,887	328
WATER TREATMENT PLANT																
Water Treatment Equipment	332 (320)	\$50,978	\$2,690	a	\$738	\$52,930	2.9		\$1,507	\$16,502			\$17,271		\$35,659	332 (320)
TRANSMISSION & DISTRIBUTION PLANT																
Structures & Improvements	341	\$13,887	\$171	a	\$47	\$14,011	2.5		\$349	\$3,592			\$3,894		\$10,117	
Distribution Reservoirs & Standpipes	342 (330)	\$638,951				\$638,951	2.5		\$15,974	\$294,106			\$310,080		\$328,871	342 (330)
Transmission & Distribution Mains	343 (331)	\$1,358,996	\$25,017	а	\$2,635	\$1,381,378	2.0		\$27,404	\$380,886			\$405,655		\$975,723	343 (331)
Services	345 (333)	\$26,957				\$26,957	2.5		\$674	\$2,118			\$2,792		\$24,165	345 (333)
Meters	346 (334)	\$135,327	\$36,857	a	\$13,836	\$158,348	3.3		\$4,846	\$26,096			\$17,106		\$141,242	346 (334)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0			\$0		\$0	347 (334)
Hydrants	348 (335)	\$48,145				\$48,145	2.0		\$963	\$8,600			\$9,563		\$38,582	348 (335)
Other Trasmission & 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	\$31,980				\$31,980	5.0		\$1,599	\$17,927			\$19,526		\$12,454	391
Office Computer Equipment	391.1	\$5,707				\$5,707	14.3		\$816	\$408			\$1,224		\$4,483	391.1
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0			\$0		\$0	392
Tools, Shop & Garage Equipment	394	\$10,199				\$10,199	0.0		\$0	-\$1,659			-\$1,659		\$11,858	394
Power Operated Equipment	396	\$0				\$0			\$0	\$0			\$0		\$0	396
Communication Equipment	397	\$4,857				\$4,857		6.70	\$325	-\$332			-\$7		\$4,864	397
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0			\$0		\$0	398
Other Tangible Plant	399	\$0				\$0			\$0	\$0			\$0		\$0	399
Total		\$3,667,862	\$125,874		\$36,536	\$3,757,200			\$126,734	\$1,665,691	\$0		\$1,755,889		\$2,001,311	

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	
-\$41						-\$41	
¥ ·						÷	
-\$2,292						-\$2,292	
						\$0	
-\$2,334	\$845,201		\$842,867	\$28,813	\$243,134	\$269,613	\$573,254

Notes

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

 Total Plant in Service
 \$3,757,200

 Total CIAC
 \$842,867

 Total Reserves
 \$1,755,889

 \$1,158,444
 \$1,58,444

Amortized CIAC \$269,613 Net Rate Base \$1,428,057

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

Contributions in Aid of Construction (CIAC)

Account Description	Account No.	In Service Balance Begin	Additions	Note		In Service Balance End	Prior Ordered Depreciation Rate	Current Standard Depreciation Rate	Calculated Depreciation Expense	Begin Reserve Salvage Balance 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		
INTANGIBLE PLANT	-	2017	hru 11/30/2013	/	thru 11/30/2011h	ru 11/30/201	(percent)	(percent)	11 months	hru 11/30/201 hru 11/30/20	1/	thru 11/30/201	/	thru 11/30/2017	thru 11/30/201	hru 11/30/2013		thru 11/30/201	nru 11/30/201	nru 11/30/201	<u> </u>	_
Organization	301	ŚO				\$0			\$0	\$0		\$0		\$0 301							<u> </u>	4
Franchises & Consents	301	\$0 \$0				\$0 \$0			\$0		-	\$0		\$0 301								+
Miscellaneous Intantible Plant	302	\$0 \$0				\$0 \$0			\$0 \$0	\$0 \$0	-	\$0 \$0		\$0 302								+
SOURCE OF SUPPLY PLANT	303	ŞU				ŞU			ŞU			ŞU		\$0 303								┿
	310	\$0				ćo			ćo.	<u>^</u>		\$0		\$0 310								+
Land & Land Rights Structures & Improvements	310 311 (304)	\$32,876	\$1,289		\$261	\$0 \$33,905	2.5		\$0 \$765	\$0 \$6,278		\$0		\$0 310 \$27,122 311 (304)		_					ŚC	_
	, ,		\$1,289	d	\$201				\$765	\$133,323	d	\$139,127									ŞL	-
Wells and Springs	314 (307)	\$316,563				\$316,563 \$6,028	2.0		\$5,804		-	\$139,127 \$2,120		\$177,436 314 (307) \$3,908 316 (309)								+
Supply Mains	316 (309)	\$6,028				\$6,028	2.0		\$111	\$2,009	-	\$2,120		\$3,908 316 (309)							<u> </u>	+
PUMPING PLANT	224	6454540	672.624		£2.602	6522.500	2.5		644 207	<u> </u>		6424 007		6202.474.224							-	_
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	а	\$1,436	\$526,906	10.0		\$47,943	\$654,622		\$701,129		(\$174,223) 325 (311)				-			\$0	<u> </u>
Other Pumping Equipment	328	\$54,607	-			\$54,607	6.7		\$3,354	\$50,720	_	\$54,074		\$533 328		-		-			───	_
WATER TREATMENT PLANT	222 (220)	652.020				652.020	2.0		64.407	647.074		640.670		(24.252 222 (220)							+	4
Water Treatment Equipment	332 (320)	\$52,930				\$52,930	2.9		\$1,407	\$17,271	_	\$18,678		\$34,252 332 (320)		-		-			───	_
TRANSMISSION & DISTRIBUTION PLANT			40.000		A	400.400			40.04	40.004		4.100		417.000 0.11	405						40	_
Structures & Improvements	341	\$14,011	\$6,203	а	\$111	\$20,103	2.5		\$391	\$3,894		\$4,173		\$15,929 341	-\$97			-			-\$97	4
Distribution Reservoirs & Standpipes	342 (330)	\$638,951	4		4= 6=	\$638,951	2.5		\$14,643	\$310,080		\$324,723		\$314,228 342 (330)	4000			-			400	_
Transmission & Distribution Mains	343 (331)	\$1,381,378	\$5,440		\$765	\$1,386,053	2.0		\$25,368	\$405,655		\$430,258		\$955,795 343 (331)	-\$666			-			-\$666	
Services	345 (333)	\$26,957	\$13,278		\$2,251	\$37,984	2.5		\$744	\$2,792		\$1,285		\$36,699 345 (333)	-\$1,958			-			-\$1,958	-
Meters	346 (334)	\$158,348	\$9,770	а	\$3,406	\$164,712	3.3		\$4,886	\$17,106		\$18,586		\$146,126 346 (334)				-			\$0	)
Meter Installations	347 (334)	\$0				\$0			\$0	\$0		\$0		\$0 347 (334)							<u> </u>	_
Hydrants	348 (335)	\$48,145	\$207	а	\$14	\$48,338	2.0		\$884	\$9,563		\$10,433		\$37,905 348 (335)	-\$12						-\$12	2
Other Trasmission & Distribution Plant	349 (339)	\$0				\$0			\$0	\$0	_	\$0		\$0 349 (339)								_
GENERAL PLANT										1		1.		4								4
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							<u> </u>	_
Office Computer Equipment	391.1	\$5,707				\$5,707	14.3		\$748	\$1,224		\$1,972		\$3,735 391.1							<u> </u>	_
Transportation Equipment	392	\$0				\$0	6.7		\$0	\$0		\$0		\$0 392								
Tools, Shop & Garage Equipment	394	\$10,199	\$92	а	\$60	\$10,231	0.0		\$0	(\$1,659)		(\$1,719)		\$11,950 394							\$0	2
Power Operated Equipment	396	\$0				\$0			\$0	\$0		\$0		\$0 396								_
Communication Equipment	397	\$4,857	ļ			\$4,857		6.70	\$298	(\$7)	-	\$291		\$4,566 397				l			───	4
Miscellaneous Equipment	398	\$0				\$0			\$0	\$0		\$0		\$0 398							—	4
Other Tangible Plant	399	\$0		ļ	<u> </u>	\$0			\$0	\$0	-	\$0		\$0 399							───	4
SHARED SERVICES (as of June 30, 2017)		Jun 30, '17							5 Months									ļ			<u> </u>	4
Land & Land Rigths	374.1	\$2,379		с		\$2,379	0.0		\$0	\$0	d	\$0		\$2,379 374.1								4
Structures & Improvements	390.1	\$98,468		с		\$98,468	5.0		\$2,051	\$19,286	d	\$21,337		\$77,131 390.1								4
Office Furniture & Equipment	391	\$12,313		с		\$12,313	4.75		\$244	\$2,329	d	\$2,573		\$9,739 391								4
Transportation Equipment	392.1	\$10,388		с		\$10,388	10.39		\$450	\$2,180	d	\$2,630		\$7,758 392.1								4
Tools, Shop & Garage Equipment	394	\$1,539		с		\$1,539	4.50		\$29	\$149	d	\$178		\$1,361 394								4
Miscellaneous Equipment	398	\$2,360		с		\$2,360	3.60		\$35	\$689	d	\$724		\$1,636 398								4
Other Tangible Plant	399	\$3,739		с		\$3,739	4.75		\$74		d	\$2,298		\$1,441 399								
Other Tangible Plant - Servers	399.1	\$454		с		\$454	14.29		\$27	\$332	d	\$359		\$95 399.1								
Other Tangible Plant - Network H/W	399.3	\$5,225		с		\$5,225	14.29		\$311	\$3,802	d	\$4,113		\$1,112 399.3								
Other Tangible Plant - PC H/W	399.4	\$43,128		с		\$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		с		\$259,682	18.98		\$20,537	\$118,227	d	\$138,764		\$120,919 399.5								
Total		\$4,196,875	\$118,129		\$11,907	\$4,303,097			\$147,188	\$1,936,395 \$	0	\$2,071,676		\$2,231,421	-\$2,733	\$842,867		\$840,134	\$29,143	\$269,613	\$296,023	3

Notes

a. Additions and retirments 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

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"

Amortized CIAC \$296,023 Net Rate Base \$1,687,310

\$544,111

Future CIAC Remaining Amortization

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

## STARTING BALANCES AS OF 9/30/2005

		Ozark N	Iountain	Timbe	r Creek	Тс	otal
Account Description	Account No.	Plant	Reserves	Plant	Reserves	Plant	Reserves
INTANGIBLE PLANT							
Organization	301					\$0	\$0
Franchises & Consents	302					\$0	\$0
Miscellaneous Intantible Plant	303					\$0	\$0
COLLECTION PLANT							
Structures & Improvements	351			\$63,162	\$9,756	\$63,162	\$9,756
Collection SewersForce	352.1	\$3,276	\$3,456			\$3,276	\$3,456
Collection SewersGravity	352.2	\$137,814	\$35,547	\$206,322	\$15,009	\$344,136	\$50,556
Services to Customers	353					\$0	\$0
Flow Measurment Devices	354	\$6,359	\$2,124		\$0	\$6,359	\$2,124
Flow Measureing 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	
TREATMENT AN 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 accouning 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

				Holiday	Hills					Ozark Mount	tain Resort					Timber	Creek			Tota	ls	
	Account		Plant in Service		Dep	preciation Rese	rve		Plant in Service	•	Dep	eciation Reser	rve		Plant in Service	1	Dep	reciation Reser	ve	Plant	Reserve	Account
Account Description	Account No.	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	No.
INTANGIBLE PLANT																						
Organization	301			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	
Franchises & Consents	302			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	
Miscellaneous Intantible 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																					ļ	
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													1								j	
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																					ļ	
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 Trasmission & 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	
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		391.1
Transportation Equipment	392			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	
Tools, Shop & Garage Equipment	394	\$416		\$416	\$21		\$21			\$0	\$0		\$0			\$0			\$0	÷.=÷	\$21	
Power Operated Equipment	396			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	
Communication Equipment	397			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	
Miscellaneous Equipment	398			\$0			\$0			\$0			\$0			\$0			\$0	\$0	\$0	
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

					Holiday	Hills					Ozark Moun	tain Resort					Timber	Creek			Tota	als	
A	ount		Plant in Service		Dep	preciation Reser	rve	-	Plant in Service	;	Depr	eciation Reserv	ve		Plant in Service		Dep	reciation Reser	rve	Plant	Reserve	Account	
Account Description N	.	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	Account No.	

Apportionment of Adjustment for Cost Overrun Change - Holiday Hills Resort

Acount No.		EMS Adj.	EMS Adj. No.	Ordered (Total)	Adjustment
	321	\$41,686	P-10	\$35,955	\$5,731
	325	\$42,292	P-11	\$36,477	\$5,815
	342	\$102,395	P-18	\$88,317	\$14,078
Total		\$186,373		\$160,749	\$25,624

## Adjustments Related to Excess Capacity

Account No.		EMS Adj.	EMS Adj. No.
Holiday Hills Resort			
	314	\$3,371	P-8
	342	\$198,518	P-18
Ozark Mountan Resort			
	314	\$12,296	P-8
Timber Creek Resort			
	314	\$89,550	P-8
	342	\$170,972	P-18
Total		\$474,707	

Schedule SBM-d16 Page 2 of 2

## Account Number Crosswalk

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

# WR-2018-0171

# Liberty Utilities (Missouri Water)

Plant & Depreciation Reserve Summary

Utility	Plant	CIAC	Depreciation Reserve	Amortized CIAC	Rate Base
Sewer					
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
Total Sewer	\$2,448,274	\$223,340	\$1,154,951	\$71,880	\$1,141,864
Water					
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 <i>,</i> 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
Total Water	\$8,390,365	\$862,198	\$3,745,870	\$311,851	\$4,094,148
Total Sewer & Water	\$10,838,639	########	\$4,900,822	\$383,731	\$5,236,011