

Appendix 5

	2014									
	Opening Balance 1/1/2014	Property Acquired	Additions	Retirements		Reclassification	Other Debits / (Credits)*	CWIP Transfers	Property Sold	Closing Balance 12/31/2014
				Accumulated Reserve	Income					
Utility Plant										
UP Water										
Land & Non Depreciable (101,106)	9,908,636	9,218	-	(1,084)	-	(14,024)	-	-	(1,684)	9,901,062
Source of Supply (101,106)	53,280,131	279,324	-	(765,133)	-	14,024	-	159,818	-	52,968,165
Treatment & Pumping (101,106)	307,525,234	112,601	-	(12,725,405)	-	(687)	-	6,022,050	-	300,933,792
Transmission & Distribution (101,106)	1,114,003,975	582,333	-	(2,037,331)	-	-	-	90,325,801	-	1,202,874,778
Services, Meters, Hydrants (101,106)	220,445,328	24,366	-	(1,314,518)	-	-	5,950	13,252,939	-	232,414,065
Miscellaneous (101,106)	106,681,882	1,931	-	(14,722,151)	-	687	-	13,486,208	-	105,448,556
Purchased Not Classified (104)	-	-	-	-	-	-	-	-	-	-
Not Classified (10190000)	367,437	-	-	-	-	-	-	-	-	367,437
Future Use (103)	-	-	-	-	-	-	-	-	-	-
Utility Plant (Capital Lease) (102)	-	-	-	-	-	-	-	-	-	-
UP Wastewater										
Land & Non Depreciable (WW) (101)	164,991	762	-	-	-	-	-	-	-	165,753
All Other (WW) (101)	22,550,679	1,747,323	-	(161,202)	-	-	-	552,509	-	24,689,309
Total Utility Plant (B01)	1,834,928,291	2,757,858	-	(31,726,824)	-	-	5,950	123,799,325	(1,684)	1,929,762,917

	2014									
	Opening Balance	Property Acquired	Additions			Reclassification	Other Debits / (Credits)*	CWIP Transfers	Property Sold	Closing Balance
			Cash	Non Cash CAC & CIAC	Non Cash CapEx Accrual					
CWIP										
UP CWIP Water										
Land & Non Depreciable (107)	105,229	-	1,264,525	-	(186,948)	(81,732)	-	-	-	1,101,073
Source of Supply (107)	170,780	-	1,332,983	-	141,342	-	-	(159,818)	-	1,485,287
Treatment & Pumping (107)	4,716,431	-	10,003,669	-	4,393,644	-	-	(6,022,050)	-	13,091,695
Transmission & Distribution (107)	10,323,447	-	79,738,575	3,162,143	3,214,393	93,990	-	(90,325,801)	-	6,206,747
Services, Meters, Hydrants (107)	259,654	-	13,133,278	-	557	-	-	(13,252,939)	-	140,551
Miscellaneous (107)	6,981,066	-	18,164,881	-	953,370	-	(454,047)	(13,486,208)	-	12,159,063
UP CWIP Wastewater										
Land & Land Rights (WW) (107)	-	-	(0)	-	12,258	(12,258)	-	-	-	0
All Other (WW) (107)	201,634	-	442,861	-	156,944	-	-	(552,509)	-	248,929
Total CWIP (B02)	22,758,241	-	124,080,772	3,162,143	8,685,560	-	(454,047)	(123,799,325)	-	34,433,344

	2014									
	Opening Balance	Property Acquired	Depreciation Expense		Retirements	Reclassification	Other Debits / (Credits)*	Salvage Transfers from RWIP	Property Sold	
			Charged to Depr Expense	Charged to Other Accts*						
Utility Plant Accumulated Depreciation										
UPIS Reserve (108)	(404,744,309)	(745,152)	(31,347,653)	(783,935)	31,726,824	-	-	(3,806,331)	-	(409,700,556)
Not Classified (10810000)	(138,852)	-	(6,612)	-	-	-	-	-	-	(145,464)
Total Accumulated Depreciation (B03)	(404,883,161)	(745,152)	(31,354,265)	(783,935)	31,726,824	-	-	(3,806,331)	-	(409,846,020)

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

Appendix 5

	2013											
	Opening Balance 1/1/2013	Property Acquired	Additions	Other Debits*	Reclass-ification	Retirements		Income	Other Credits*	CWIP Transfers	Property Sold	Closing Balance 12/31/2013
						Accumulated Reserve						
Utility Plant												
UP Water												
Land & Non Depreciable (101,106)	9,893,507	15,129	-	-	-	(118)	-	-	-	118	-	9,908,636
Source of Supply (101,106)	54,461,092	559,540	-	-	-	(122,619)	-	-	-	(1,617,882)	-	53,280,131
Treatment & Pumping (101,106)	302,772,220	396,769	-	-	(8,474)	(831,908)	-	-	-	5,196,627	-	307,525,234
Transmission & Distribution (101,106)	1,058,605,773	814,906	-	-	-	(3,495,024)	-	-	-	58,078,319	-	1,114,003,975
Services, Meters, Hydrants (101,106)	207,432,502	1,246,686	-	-	0	(1,214,521)	-	-	-	12,980,660	-	220,445,328
Miscellaneous (101,106)	81,534,993	1,562,271	-	-	8,474	(8,509,715)	-	-	-	32,085,859	-	106,681,882
Purchased Not Classified (104)	-	-	-	-	-	-	-	-	-	-	-	-
Not Classified (10190000)	367,437	-	-	-	-	-	-	-	-	-	-	367,437
Future Use (103)	-	-	-	-	-	-	-	-	-	-	-	-
Utility Plant (Capital Lease) (102)	-	-	-	-	-	-	-	-	-	-	-	-
UP Wastewater												
Land & Non Depreciable (WW) (101)	96,928	68,063	-	-	-	-	-	-	-	-	-	164,991
All Other (WW) (101)	19,739,263	1,893,830	-	-	-	(31,975)	-	-	-	949,561	-	22,550,679
Total Utility Plant (B01)	1,734,903,715	6,557,194	-	-	0	(14,205,880)	-	-	-	107,673,262	-	1,834,928,229

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

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

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

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

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

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

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

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

Appendix 5

	2011										
	Opening Balance 1/1/2011	Property Acquired	Additions	Other Debits*	Reclass- ification	Retirements		Other Credits*	CWIP Transfers	Property Sold	Closing Balance 12/31/2011
						Accumulated Reserve	Income				
Utility Plant											
UP Water											
Land & Non Depreciable (101,106)	9,789,344	84,163	-	-	(821)	-	-	-	821	-	9,873,507
Source of Supply (101,106)	43,224,641	616,232	-	-	(706,461)	(76,258)	-	-	10,995,672	-	54,053,826
Treatment & Pumping (101,106)	292,195,340	646,666	-	-	5,845	(816,783)	-	-	4,247,056	-	296,278,125
Transmission & Distribution (101,106)	932,011,803	3,385,935	-	-	699,234	(5,107,427)	-	-	50,527,083	-	981,516,628
Services, Meters, Hydrants (101,106)	185,654,879	998,785	-	-	2,204	(1,321,142)	-	-	10,317,444	-	195,652,170
Miscellaneous (101,106)	58,489,786	219,347	-	35,868	(3,067)	(427,127)	-	-	2,456,024	-	60,770,832
Purchased Not Classified (104)	-	-	-	-	-	-	-	-	-	-	-
Not Classified (101099/101100)	367,437	-	-	-	-	-	-	-	-	-	367,437
Future Use (103)	-	-	-	-	-	-	-	-	-	-	-
Utility Plant (Capital Lease) (101050)	-	-	-	-	-	-	-	-	-	-	-
UP Wastewater											
Land & Non Depreciable (WW) (101)	13,921	53,007	-	-	-	-	-	-	-	-	66,928
All Other (WW) (101)	7,609,226	8,546,033	-	-	3,067	(105,410)	-	-	1,389,932	-	17,442,848
UPAA (114350)	(139,864)	-	-	-	-	-	-	-	-	-	(139,864)
Total Utility Plant (B01)	1,529,216,513	14,550,169	-	35,868	0	(7,854,147)	-	-	79,934,032	-	1,615,882,435

	2011										
	Opening Balance	Property Acquired	Additions			Other Debits*	Reclass- ification	Other Credits*	CWIP Transfers	Property Sold	Closing Balance
			Cash	Non Cash CAC & CIAC	Non Cash CapEx Accrual						
CWIP											
UP CWIP Water											
Land & Non Depreciable (105)	111,912	-	219,130	-	(5,986)	-	(212,323)	-	(821)	-	111,912
Source of Supply (105)	4,109,001	-	7,001,444	-	(114,358)	-	-	-	(10,995,672)	-	416
Treatment & Pumping (105)	1,059,768	-	3,768,150	-	(70,600)	-	-	-	(4,247,056)	-	510,262
Transmission & Distribution (105)	4,454,814	-	48,454,284	1,360,746	(162,683)	-	-	-	(50,527,083)	-	3,580,078
Services, Meters, Hydrants (105)	275,162	-	11,579,614	-	(13,522)	-	-	-	(10,317,444)	-	1,523,809
Miscellaneous (105)	6,361,276	200,049	16,793,469	-	(128,424)	-	212,323	-	(2,456,024)	-	20,982,670
UP CWIP Wastewater											
Land & Land Rights (WW) (105)	-	-	-	-	-	-	-	-	-	-	-
All Other (WW) (105)	27,132	-	1,674,083	-	21,802	-	-	-	(1,389,932)	-	333,086
Total CWIP (B02)	16,399,066	200,049	89,490,174	1,360,746	(473,770)	-	-	-	(79,934,032)	-	27,042,233

	2011										
	Opening Balance	Property Acquired	Depreciation Expense		Retirements	Other Debits*	Removal Costs	Salvage Transfers from RWIP	Other Credits*	Property Sold	Closing Balance
			Charged to Depr Expense	Charged to Other Accts*							
Utility Plant Accumulated Depreciation											
UPIS Reserve (108, 110)	(339,465,772)	(3,948,987)	(26,018,364)	(758,838)	7,854,147	-	-	(279,508)	(8,175)	-	(362,625,497)
Not Classified (108190)	(119,016)	-	(6,612)	-	-	-	-	-	-	-	(125,628)
UPAA Accumulated Depr (115350)	6,910	-	3,455	-	-	-	-	-	(0)	-	10,365
Total Accumulated Depreciation (B03)	(339,577,877)	(3,948,987)	(26,021,521)	(758,838)	7,854,147	-	-	(279,508)	(8,175)	-	(362,740,760)

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

Appendix 5

	2010										
	Opening Balance 1/1/2010	Property Acquired	Additions	Other Debits*	Reclass- ification	Retirements		Other Credits*	CWIP Transfers	Property Sold	Closing Balance 12/31/2010
						Accumulated Reserve	Income				
Utility Plant											
UP Water											
Land & Non Depreciable (101,106)	9,804,345	-	-	-	4,528	-	-	(15,000)	(4,529)	-	9,789,344
Source of Supply (101,106)	42,962,144	-	-	-	-	(48,370)	-	-	310,867	-	43,224,641
Treatment & Pumping (101,106)	288,249,701	-	-	-	-	(574,377)	-	-	4,520,016	-	292,195,340
Transmission & Distribution (101,106)	871,583,617	-	-	-	(4,261)	(2,424,245)	-	-	62,856,692	-	932,011,803
Services, Meters, Hydrants (101,106)	173,345,975	-	-	-	-	(1,126,841)	-	-	13,435,745	-	185,654,879
Miscellaneous (101,106)	56,478,695	-	-	13,326	(267)	(2,054,618)	-	-	4,052,650	-	58,489,786
Purchased Not Classified (104)	-	-	-	-	-	-	-	-	-	-	-
Not Classified (101099/101100)	367,437	-	-	-	-	-	-	-	-	-	367,437
Future Use (103)	-	-	-	-	-	-	-	-	-	-	-
Utility Plant (Capital Lease) (101050)	-	-	-	-	-	-	-	-	-	-	-
UP Wastewater											
Land & Non Depreciable (WW) (101)	9,450	-	-	-	-	-	-	-	4,471	-	13,921
All Other (WW) (101)	6,925,540	49,480	-	-	-	(10,647)	-	-	644,852	-	7,609,226
UPAA (114350)	(139,864)	-	-	-	-	-	-	-	-	-	(139,864)
Total Utility Plant (B01)	1,449,587,040	49,480	-	13,326	(0)	(6,239,098)	-	(15,000)	85,820,765	-	1,529,216,513

	2010										
	Opening Balance	Property Acquired	Additions			Other Debits*	Reclass- ification	Other Credits*	CWIP Transfers	Property Sold	Closing Balance
			Cash	Non Cash CAC & CIAC	Non Cash CapEx Accrual						
CWIP											
UP CWIP Water											
Land & Non Depreciable (105)	109,682	-	(0)	-	41,127	-	(43,425)	-	4,529	-	111,913
Source of Supply (105)	178,646	-	3,491,102	-	750,122	-	-	-	(310,867)	-	4,109,002
Treatment & Pumping (105)	773,708	-	4,415,776	-	390,300	-	-	-	(4,520,016)	-	1,059,768
Transmission & Distribution (105)	6,017,749	-	56,662,465	2,257,082	2,374,211	-	-	-	(62,856,692)	-	4,454,814
Services, Meters, Hydrants (105)	1,262,021	-	12,112,678	-	336,207	-	-	-	(13,435,745)	-	275,162
Miscellaneous (105)	2,381,741	-	6,323,104	-	1,665,655	-	43,425	-	(4,052,650)	-	6,361,276
UP CWIP Wastewater											
Land & Land Rights (WW) (105)	4,368	-	103	-	805	-	(805)	-	(4,471)	-	(0)
All Other (WW) (105)	76,245	-	568,975	-	25,959	-	805	-	(644,852)	-	27,132
Total CWIP (B02)	10,804,160	-	83,574,203	2,257,082	5,584,386	-	-	-	(85,820,765)	-	16,399,066

	2010										
	Opening Balance	Property Acquired	Depreciation Expense		Retirements	Other Debits*	Removal Costs	Salvage Transfers from RWIP	Other Credits*	Property Sold	Closing Balance
			Charged to Depr Expense	Charged to Other Accts*							
Utility Plant Accumulated Depreciation											
UPIS Reserve (108, 110)	(320,547,616)	(46,273)	(24,280,870)	(646,282)	6,239,098	55	-	(181,761)	(2,124)	-	(339,465,772)
Not Classified (108190)	(112,404)	-	(6,612)	-	-	-	-	-	-	-	(119,016)
UPAA Accumulated Depr (115350)	3,455	-	3,455	-	-	-	-	-	-	-	6,911
Total Accumulated Depreciation (B03)	(320,656,564)	(46,273)	(24,284,026)	(646,282)	6,239,098	55	-	(181,761)	(2,124)	-	(339,577,877)