

MISSOURI-AMERICAN WATER COMPANY

COMPARISON OF FUTURE ESTIMATED NET SALVAGE COSTS AND NET SALVAGE ACCRUAL
DURING THE PERIOD 2003 THROUGH 2169 FOR ACCOUNT 331.00, MAINS - TRANSMISSION AND DISTRIBUTION

HARDCOPY		FORMULA		ESTIMATED	CUMULATIVE	NET	CUMULATIVE
YEAR	RETIREMENTS	ENDING BALANCE	NET SALVAGE COSTS	EST. NET SALVAGE	ACCRAUL	NET SALVAGE ACCRUAL	NET SALVAGE ACCRUAL
PREVIOUS THEORETICAL NET SALVAGE ACTIVITY							(3,667,885)
2003	179,878.36	97,165,795.84	(44,970)	(44,970)	(269,905)	(3,937,790)	
2004	184,798.53	96,980,997.31	(46,200)	(91,170)	(269,392)	(4,207,182)	
2005	189,897.67	96,791,099.64	(47,474)	(138,644)	(268,864)	(4,476,046)	
2006	195,162.30	96,595,937.34	(48,791)	(187,435)	(268,322)	(4,744,368)	
2007	200,585.53	96,395,351.81	(50,146)	(237,581)	(267,765)	(5,012,133)	
2008	206,165.39	96,189,186.42	(51,541)	(289,122)	(267,192)	(5,279,325)	
2009	211,955.30	95,977,231.12	(52,989)	(342,111)	(266,603)	(5,545,928)	
2010	217,921.99	95,759,309.13	(54,480)	(396,591)	(265,998)	(5,811,926)	
2011	224,094.46	95,535,214.67	(56,024)	(452,615)	(265,376)	(6,077,302)	
2012	230,435.99	95,304,778.68	(57,609)	(510,224)	(264,735)	(6,342,037)	
2013	237,010.11	95,067,768.57	(59,253)	(569,477)	(264,077)	(6,606,114)	
2014	243,841.84	94,823,926.73	(60,960)	(630,437)	(263,400)	(6,869,514)	
2015	250,892.83	94,573,033.90	(62,723)	(693,160)	(262,703)	(7,132,217)	
2016	258,165.84	94,314,868.06	(64,541)	(757,701)	(261,986)	(7,394,203)	
2017	265,648.16	94,049,219.90	(66,412)	(824,113)	(261,248)	(7,655,451)	
2018	273,410.70	93,775,809.20	(68,353)	(892,466)	(260,488)	(7,915,939)	
2019	281,406.31	93,494,402.89	(70,352)	(962,818)	(259,707)	(8,175,646)	
2020	289,695.36	93,204,707.53	(72,424)	(1,035,242)	(258,902)	(8,434,548)	
2021	298,193.35	92,906,514.18	(74,548)	(1,109,790)	(258,074)	(8,692,622)	
2022	306,989.83	92,599,524.35	(76,747)	(1,186,537)	(257,221)	(8,949,843)	
2023	316,120.25	92,283,404.10	(79,030)	(1,265,567)	(256,343)	(9,206,186)	
2024	325,522.62	91,957,881.48	(81,381)	(1,346,948)	(255,439)	(9,461,625)	
2025	335,209.10	91,622,672.38	(83,802)	(1,430,750)	(254,507)	(9,716,132)	
2026	345,155.74	91,277,516.64	(86,289)	(1,517,039)	(253,549)	(9,969,681)	
2027	355,446.41	90,922,070.23	(88,862)	(1,605,901)	(252,561)	(10,222,242)	
2028	366,020.77	90,556,049.46	(91,505)	(1,697,406)	(251,545)	(10,473,787)	
2029	376,973.67	90,179,075.79	(94,243)	(1,791,649)	(250,497)	(10,724,284)	
2030	388,158.53	89,790,917.26	(97,040)	(1,888,689)	(249,419)	(10,973,703)	
2031	399,683.08	89,391,234.18	(99,921)	(1,988,610)	(248,309)	(11,222,012)	
2032	411,603.92	88,979,630.26	(102,901)	(2,091,511)	(247,166)	(11,469,178)	
2033	423,812.88	88,555,817.38	(105,953)	(2,197,464)	(245,988)	(11,715,166)	
2034	436,344.75	88,119,472.63	(109,086)	(2,306,550)	(244,776)	(11,959,942)	
2035	449,130.84	87,670,341.79	(112,283)	(2,418,833)	(243,529)	(12,203,471)	
2036	462,294.54	87,208,047.25	(115,574)	(2,534,407)	(242,245)	(12,445,716)	
2037	475,746.12	86,732,301.13	(118,937)	(2,653,344)	(240,923)	(12,686,639)	
2038	489,613.20	86,242,687.93	(122,403)	(2,775,747)	(239,563)	(12,926,202)	
2039	503,686.38	85,739,001.55	(125,922)	(2,901,669)	(238,164)	(13,164,366)	
2040	518,093.65	85,220,907.90	(129,523)	(3,031,192)	(236,725)	(13,401,091)	
2041	532,914.89	84,687,993.01	(133,229)	(3,164,421)	(235,244)	(13,636,335)	
2042	547,994.47	84,139,998.54	(136,999)	(3,301,420)	(233,722)	(13,870,057)	
2043	563,390.91	83,576,607.63	(140,848)	(3,442,268)	(232,157)	(14,102,214)	
2044	579,005.87	82,997,601.76	(144,751)	(3,587,019)	(230,549)	(14,332,763)	
2045	594,978.97	82,402,622.79	(148,745)	(3,735,764)	(228,896)	(14,561,659)	
2046	611,207.81	81,791,414.98	(152,802)	(3,888,566)	(227,198)	(14,788,857)	
2047	627,841.28	81,163,573.70	(156,960)	(4,045,526)	(225,454)	(15,014,311)	
2048	644,593.96	80,518,979.74	(161,148)	(4,206,674)	(223,664)	(15,237,975)	
2049	661,600.15	79,857,379.59	(165,400)	(4,372,074)	(221,826)	(15,459,801)	
2050	678,968.16	79,178,411.43	(169,742)	(4,541,816)	(219,940)	(15,679,741)	
2051	696,462.94	78,481,948.49	(174,116)	(4,715,932)	(218,005)	(15,897,746)	
2052	714,202.70	77,767,745.79	(178,551)	(4,894,483)	(216,022)	(16,113,768)	
2053	732,022.57	77,035,723.22	(183,006)	(5,077,489)	(213,988)	(16,327,756)	
2054	750,082.35	76,285,640.87	(187,521)	(5,265,010)	(211,905)	(16,539,661)	
2055	768,274.79	75,517,366.08	(192,069)	(5,457,079)	(209,770)	(16,749,431)	
2056	786,762.84	74,730,603.24	(196,691)	(5,653,770)	(207,585)	(16,957,016)	
2057	805,177.51	73,925,425.73	(201,294)	(5,855,064)	(205,348)	(17,162,364)	
2058	823,685.63	73,101,740.10	(205,921)	(6,060,985)	(203,060)	(17,365,424)	
2059	842,426.38	72,259,313.72	(210,607)	(6,271,592)	(200,720)	(17,566,144)	
2060	861,071.09	71,398,242.63	(215,268)	(6,486,860)	(198,328)	(17,764,472)	
2061	879,826.25	70,518,416.38	(219,957)	(6,706,817)	(195,884)	(17,960,356)	
2062	898,441.56	69,619,974.82	(224,610)	(6,931,427)	(193,389)	(18,153,745)	
2063	917,084.32	68,702,890.50	(229,271)	(7,160,698)	(190,841)	(18,344,586)	
2064	935,652.74	67,767,237.76	(233,913)	(7,394,611)	(188,242)	(18,532,828)	
2065	954,326.48	66,812,911.28	(238,582)	(7,633,193)	(185,591)	(18,718,419)	
2066	972,642.84	65,840,268.44	(243,161)	(7,876,354)	(182,890)	(18,901,309)	

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YEAR	RETIREMENTS	ENDING BALANCE	NET SALVAGE COSTS	EST. NET SALVAGE	SALVAGE ACCRUAL	NET SALVAGE ACCRUAL
PREVIOUS THEORETICAL NET SALVAGE ACTIVITY						(3,667,885)
2067	990,786.95	64,849,481.49	(247,697)	(8,124,051)	(180,137)	(19,081,446)
2068	1,008,940.66	63,840,540.83	(252,235)	(8,376,286)	(177,335)	(19,258,781)
2069	1,026,642.13	62,813,898.70	(256,661)	(8,632,947)	(174,483)	(19,433,264)
2070	1,044,215.61	61,769,683.09	(261,054)	(8,894,001)	(171,582)	(19,604,846)
2071	1,061,301.15	60,708,381.94	(265,325)	(9,159,326)	(168,634)	(19,773,480)
2072	1,078,054.21	59,630,327.73	(269,514)	(9,428,840)	(165,640)	(19,939,120)
2073	1,094,384.38	58,535,943.35	(273,596)	(9,702,436)	(162,600)	(20,101,720)
2074	1,110,478.24	57,425,465.11	(277,620)	(9,980,056)	(159,515)	(20,261,235)
2075	1,125,792.34	56,299,672.77	(281,448)	(10,261,504)	(156,388)	(20,417,623)
2076	1,140,515.59	55,159,157.18	(285,129)	(10,546,633)	(153,220)	(20,570,843)
2077	1,154,845.75	54,004,311.43	(288,711)	(10,835,344)	(150,012)	(20,720,855)
2078	1,168,195.05	52,836,116.38	(292,049)	(11,127,393)	(146,767)	(20,867,622)
2079	1,180,992.28	51,655,124.10	(295,248)	(11,422,641)	(143,486)	(21,011,108)
2080	1,192,767.59	50,462,356.51	(298,192)	(11,720,833)	(140,173)	(21,151,281)
2081	1,203,629.99	49,258,726.52	(300,907)	(12,021,740)	(136,830)	(21,288,111)
2082	1,213,540.21	48,045,186.31	(303,385)	(12,325,125)	(133,459)	(21,421,570)
2083	1,222,624.20	46,822,562.11	(305,656)	(12,630,781)	(130,063)	(21,551,633)
2084	1,230,376.24	45,592,185.87	(307,594)	(12,938,375)	(126,645)	(21,678,278)
2085	1,236,955.85	44,355,230.02	(309,239)	(13,247,614)	(123,209)	(21,801,487)
2086	1,242,516.44	43,112,713.58	(310,629)	(13,558,243)	(119,758)	(21,921,245)
2087	1,246,486.20	41,866,227.38	(311,622)	(13,869,865)	(116,295)	(22,037,540)
2088	1,249,299.19	40,616,928.19	(312,325)	(14,182,190)	(112,825)	(22,150,365)
2089	1,250,511.63	39,366,416.56	(312,628)	(14,494,818)	(109,351)	(22,259,716)
2090	1,250,170.11	38,116,246.45	(312,543)	(14,807,361)	(105,878)	(22,365,594)
2091	1,248,344.76	36,867,901.69	(312,086)	(15,119,447)	(102,411)	(22,468,005)
2092	1,245,026.23	35,622,875.46	(311,257)	(15,430,704)	(98,952)	(22,566,957)
2093	1,240,005.11	34,382,870.35	(310,001)	(15,740,705)	(95,508)	(22,662,465)
2094	1,233,361.31	33,149,509.04	(308,340)	(16,049,045)	(92,082)	(22,754,547)
2095	1,225,148.57	31,924,360.47	(306,287)	(16,355,332)	(88,679)	(22,843,226)
2096	1,215,082.75	30,709,277.72	(303,771)	(16,659,103)	(85,304)	(22,928,530)
2097	1,203,474.22	29,505,803.50	(300,869)	(16,959,972)	(81,961)	(23,010,491)
2098	1,190,112.97	28,315,690.53	(297,528)	(17,257,500)	(78,655)	(23,089,146)
2099	1,175,008.22	27,140,682.31	(293,752)	(17,551,252)	(75,391)	(23,164,537)
2100	1,158,348.53	25,982,333.78	(289,587)	(17,840,839)	(72,173)	(23,236,710)
2101	1,140,004.73	24,842,329.05	(285,001)	(18,125,840)	(69,006)	(23,305,716)
2102	1,120,265.74	23,722,063.31	(280,066)	(18,405,906)	(65,895)	(23,371,611)
2103	1,099,091.21	22,622,972.10	(274,773)	(18,680,679)	(62,842)	(23,434,453)
2104	1,076,409.67	21,546,562.43	(269,102)	(18,949,781)	(59,852)	(23,494,305)
2105	1,052,471.40	20,494,091.03	(263,118)	(19,212,899)	(56,928)	(23,551,233)
2106	1,027,304.77	19,466,786.26	(256,826)	(19,469,725)	(54,074)	(23,605,307)
2107	1,001,110.38	18,465,675.88	(250,278)	(19,720,003)	(51,294)	(23,656,601)
2108	973,824.04	17,491,851.84	(243,456)	(19,963,459)	(48,588)	(23,705,189)
2109	945,691.17	16,546,160.67	(236,423)	(20,199,882)	(45,962)	(23,751,151)
2110	916,523.33	15,629,637.34	(229,131)	(20,429,013)	(43,416)	(23,794,567)
2111	887,012.92	14,742,624.42	(221,753)	(20,650,766)	(40,952)	(23,835,519)
2112	856,973.93	13,885,650.49	(214,243)	(20,865,009)	(38,571)	(23,874,090)
2113	826,251.19	13,059,399.30	(206,563)	(21,071,572)	(36,276)	(23,910,366)
2114	795,490.98	12,263,908.32	(198,873)	(21,270,445)	(34,066)	(23,944,432)
2115	764,392.09	11,499,516.23	(191,098)	(21,461,543)	(31,943)	(23,976,375)
2116	733,492.06	10,766,024.17	(183,373)	(21,644,916)	(29,906)	(24,006,281)
2117	702,621.12	10,063,403.05	(175,655)	(21,820,571)	(27,954)	(24,034,235)
2118	671,887.54	9,391,515.51	(167,972)	(21,988,543)	(26,088)	(24,060,323)
2119	641,143.97	8,750,371.54	(160,286)	(22,148,829)	(24,307)	(24,084,630)
2120	611,115.08	8,139,256.46	(152,779)	(22,301,608)	(22,609)	(24,107,239)
2121	581,520.63	7,557,735.83	(145,380)	(22,446,988)	(20,994)	(24,128,233)
2122	552,128.14	7,005,607.69	(138,032)	(22,585,020)	(19,460)	(24,147,693)
2123	523,622.34	6,481,985.35	(130,906)	(22,715,926)	(18,006)	(24,165,699)
2124	495,550.95	5,986,434.40	(123,888)	(22,839,814)	(16,629)	(24,182,328)
2125	468,435.14	5,517,999.26	(117,109)	(22,956,923)	(15,328)	(24,197,656)
2126	441,987.55	5,076,011.71	(110,497)	(23,067,420)	(14,100)	(24,211,756)
2127	416,285.91	4,659,725.80	(104,071)	(23,171,491)	(12,944)	(24,224,700)
2128	391,083.45	4,268,642.35	(97,771)	(23,269,262)	(11,857)	(24,236,557)
2129	366,986.62	3,901,655.73	(91,747)	(23,361,009)	(10,838)	(24,247,395)
2130	343,680.09	3,557,975.64	(85,920)	(23,446,929)	(9,883)	(24,257,278)

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HARDCOPY		FORMULA	ESTIMATED	CUMULATIVE	NET	CUMULATIVE
YEAR	RETIREMENTS	ENDING	NET	EST. NET	SALVAGE	NET SALVAGE
		BALANCE	SALVAGE COSTS	SALVAGE	ACCRUAL	ACCRUAL
PREVIOUS THEORETICAL NET SALVAGE ACTIVITY						(3,667,885)
2131	320,915.59	3,237,060.05	(80,229)	(23,527,158)	(8,992)	(24,266,270)
2132	299,266.38	2,937,793.67	(74,817)	(23,601,975)	(8,161)	(24,274,431)
2133	278,283.63	2,659,510.04	(69,571)	(23,671,546)	(7,388)	(24,281,819)
2134	258,398.66	2,401,111.38	(64,600)	(23,736,146)	(6,670)	(24,288,489)
2135	239,356.00	2,161,755.38	(59,839)	(23,795,985)	(6,005)	(24,294,494)
2136	221,176.57	1,940,578.81	(55,294)	(23,851,279)	(5,390)	(24,299,884)
2137	203,680.20	1,736,898.61	(50,920)	(23,902,199)	(4,825)	(24,304,709)
2138	187,286.25	1,549,612.36	(46,822)	(23,949,021)	(4,304)	(24,309,013)
2139	171,744.14	1,377,868.22	(42,936)	(23,991,957)	(3,827)	(24,312,840)
2140	156,854.97	1,221,013.25	(39,214)	(24,031,171)	(3,392)	(24,316,232)
2141	143,036.79	1,077,976.46	(35,759)	(24,066,930)	(2,994)	(24,319,226)
2142	129,922.11	948,054.35	(32,481)	(24,099,411)	(2,633)	(24,321,859)
2143	117,814.05	830,240.30	(29,454)	(24,128,865)	(2,306)	(24,324,165)
2144	106,501.33	723,738.97	(26,625)	(24,155,490)	(2,010)	(24,326,175)
2145	95,979.11	627,759.86	(23,995)	(24,179,485)	(1,744)	(24,327,919)
2146	86,119.52	541,640.34	(21,530)	(24,201,015)	(1,505)	(24,329,424)
2147	77,130.39	464,509.95	(19,283)	(24,220,298)	(1,290)	(24,330,714)
2148	68,835.74	395,674.21	(17,209)	(24,237,507)	(1,099)	(24,331,813)
2149	61,096.85	334,577.36	(15,274)	(24,252,781)	(929)	(24,332,742)
2150	54,101.53	280,475.83	(13,525)	(24,266,306)	(779)	(24,333,521)
2151	47,602.30	232,873.53	(11,901)	(24,278,207)	(647)	(24,334,168)
2152	41,729.12	191,144.41	(10,432)	(24,288,639)	(531)	(24,334,699)
2153	36,340.22	154,804.19	(9,085)	(24,297,724)	(430)	(24,335,129)
2154	31,365.17	123,439.02	(7,841)	(24,305,565)	(343)	(24,335,472)
2155	26,716.54	96,722.48	(6,679)	(24,312,244)	(269)	(24,335,741)
2156	22,501.96	74,220.52	(5,625)	(24,317,869)	(206)	(24,335,947)
2157	18,639.36	55,581.16	(4,660)	(24,322,529)	(154)	(24,336,101)
2158	15,081.11	40,500.05	(3,770)	(24,326,299)	(113)	(24,336,214)
2159	11,965.71	28,534.34	(2,991)	(24,329,290)	(79)	(24,336,293)
2160	9,187.62	19,346.72	(2,297)	(24,331,587)	(54)	(24,336,347)
2161	6,852.35	12,494.37	(1,713)	(24,333,300)	(35)	(24,336,382)
2162	4,895.98	7,598.39	(1,224)	(24,334,524)	(21)	(24,336,403)
2163	3,314.13	4,284.26	(829)	(24,335,353)	(12)	(24,336,415)
2164	2,106.39	2,177.87	(527)	(24,335,880)	(6)	(24,336,421)
2165	1,234.44	943.43	(309)	(24,336,189)	(3)	(24,336,424)
2166	619.79	323.64	(155)	(24,336,344)	(1)	(24,336,425)
2167	248.46	75.18	(62)	(24,336,406)	0	(24,336,425)
2168	71.69	3.49	(18)	(24,336,424)	0	(24,336,425)
2169	3.49	0.00	(1)	(24,336,425)	0	(24,336,425)