

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Total Company

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	(\$17,409)	\$0	(\$17,409)
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	648,245	(3,574)	644,671
6		Subtotal	630,836	(3,574)	627,262
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	5,407,145	419,040	5,826,185
10	312	Collection & Impound Reservoirs	95,893	1,621	97,514
11	313	Lake, River, & Other Intakes	(548,739)	140,794	(407,946)
12	314	Wells & Springs	1,432,339	158,186	1,590,525
13	316	Supply Mains	7,122,305	494,691	7,616,996
14	317	Other P/E-Supply	485	75	560
15		Subtotal	13,509,428	1,214,406	14,723,834
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	5,711,624	360,048	6,071,673
19	322	Boiler Plant Equipment	(298)	0	(298)
20	323	Force Mains	395,500	51,187	446,687
21	324	Steam Pumping Equipment	(3,543)	302	(3,242)
22	325	Electric Pumping Equipment	22,197,345	1,267,282	23,464,627
23	326	Diesel Pumping Equipment	1,676,015	67,749	1,743,764
24	327	Pump Equip Hydraulic	18,993	14,074	33,068
25	328	Other Pumping Equipment	299,502	76,465	375,967
26		Subtotal	30,295,138	1,837,107	32,132,245
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	(1,084)	0	(1,084)
29	331	Water Treatment Structures & Improvements	34,313,404	1,697,811	36,011,215
30	332	Water Treatment Equipment	46,250,515	2,504,424	48,754,939
31	332.4	Water Treatment Equipment - Filter Plant	(1,576,769)	120,596	(1,456,172)
32	333	Water Treatment - Other	487,680	53,146	540,827
33		Subtotal	79,473,747	4,375,978	83,849,724
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	186	(0)	186
36	341	Transmission & Distribution Structures & Improvements	4,929,361	216,223	5,145,585
37	342	Distribution Reservoirs & Standpipes	13,029,605	661,478	13,691,083
38	343	Transmission & Distribution Mains Conv	20,848,757	(7,528,906)	13,319,851
39	343.1	Transmission & Distribution Mains < 4"	1,623,077	304,233	1,927,310
40	343.2	Transmission & Distribution Mains 6" - 8"	116,766,824	10,651,155	127,417,979
41	343.3	Transmission & Distribution Mains > 10"	76,615,290	6,059,052	82,674,342
42		Subtotal	\$233,813,100	\$10,363,235	\$244,176,335

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Total Company

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
			Bal Fwd		
1			\$233,813,100	\$10,363,235	\$244,176,335
2		<u>Transmission & Distribution Plant</u>			
3	344	Fire mains	138,714	10,064	148,778
4	345	Services	10,020,825	928,831	10,949,656
5	346.1	Meters - Bronze Case	950,216	490,464	1,440,679
6	346.2	Meters - Plastic Case	(114,000)	42,078	(71,923)
7	346.3	Meters - Not Class By Type	11,551,017	522,768	12,073,784
8	347	Meter Installation	12,208,445	733,759	12,942,205
9	348	Hydrants	20,452,261	1,289,095	21,741,356
10	349	Other Transmission & Distribution Plant	9,870	816	10,686
11		Subtotal	<u>289,030,449</u>	<u>14,381,108</u>	<u>303,411,558</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	412,931	89,339	502,269
15	390.1	Office Structures	3,262,086	71,377	3,333,464
16	390	General Structures - HVAC	25,060	(33,718)	(8,658)
17	390.3	Miscellaneous Structures	920,638	96,259	1,016,897
18	390.9	Structures & Improvements - Leasehold	174,309	1,033	175,342
19	391	Office Furniture and Equipment	1,042,990	72,184	1,115,174
20	391.2	Computers & Peripheral Equipment	385,147	664,265	1,049,412
21	391.25	Computer Software	9,332,299	3,591,984	12,924,282
22	391.26	Personal Computer Software	78,331	(612)	77,719
23	391.3	Other Office Equipment	289,545	39,876	329,421
24	392.1	Transportation Equipment - Light Trucks	736,369	116,357	852,726
25	392.2	Transportation Equipment - Heavy Trucks	3,896,286	474,401	4,370,687
26	392.3	Transportation Equipment - Cars	1,957,592	248,923	2,206,515
27	392.4	Transportation Equipment - Other	516,493	217,680	734,173
28	393	Stores Equipment	(183,775)	30,954	(152,820)
29	394	Tools, Shop, & Garage Equipment	3,678,789	312,489	3,991,279
30	395	Laboratory Equipment	562,216	91,666	653,883
31	396	Power Operated Equipment	1,363,356	120,339	1,483,695
32	397	Communication Equipment (non telephone)	1,391,770	203,662	1,595,432
33	397.2	Telephone Equipment	73,312	7,568	80,880
34	398	Miscellaneous Equipment	677,241	144,398	821,639
35	399	Other Tangible Property	(282,862)	2,732	(280,130)
36		Subtotal	<u>\$30,310,122</u>	<u>\$6,563,160</u>	<u>\$36,873,282</u>

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Total Company

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Sewer Plant</u>			
2					
3		Other Including Allocated Plant	\$546,397	\$13,137,316	\$13,683,712
4	351	WW Struct & Imp Coll	269,814	38,927	308,741
5	352.1	WW Collection Sewers Forced	1,685,623	135,636	1,821,259
6	352.2	WW Collecting Mains	847,411	42,489	889,900
7	353	WW Services Sewer	32,501	(12,237)	20,264
8	356	WW Power Gen Equip Collecting	1,571	600	2,171
9	357	WW Communication Equipment	17,628	7,346	24,975
10	363	WW Collecting Mains	488,753	153,909	642,662
11	365	WW Pump Equip Other Power	904,555	104,140	1,008,695
12	370.1	WW Land & Ld Rights Gen	2,543	0	2,543
13	371	WW Struct & Imp TDP	700,249	69,013	769,261
14	372	WW Collecting Mains Other	1,463,276	366,239	1,829,515
15	373	WW Plant Sewers	235,502	14,830	250,332
16	374	WW Outfall Sewer Lines	43,186	4,717	47,903
17	392	WW Trans Equipment	160,490	28,438	188,929
18		Subtotal	<u>7,399,499</u>	<u>14,091,363</u>	<u>21,490,862</u>
19					
20					
21		Total Plant in Service	<u>\$450,649,219</u>	<u>\$42,459,548</u>	<u>\$493,108,766</u>
22					
23					
24					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Total Company - Water Operations

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	(\$17,409)	\$0	(\$17,409)
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	648,245	(3,574)	644,671
6		Subtotal	630,836	(3,574)	627,262
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	5,407,145	419,040	5,826,185
10	312	Collection & Impound Reservoirs	95,893	1,621	97,514
11	313	Lake, River, & Other Intakes	(548,739)	140,794	(407,946)
12	314	Wells & Springs	1,432,339	158,186	1,590,525
13	316	Supply Mains	7,122,305	494,691	7,616,996
14	317	Other P/E-Supply	485	75	560
15		Subtotal	13,509,428	1,214,406	14,723,834
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	5,711,624	360,048	6,071,673
19	322	Boiler Plant Equipment	(298)	0	(298)
20	323	Force Mains	395,500	51,187	446,687
21	324	Steam Pumping Equipment	(3,543)	302	(3,242)
22	325	Electric Pumping Equipment	22,197,345	1,267,282	23,464,627
23	326	Diesel Pumping Equipment	1,676,015	67,749	1,743,764
24	327	Pump Equip Hydraulic	18,993	14,074	33,068
25	328	Other Pumping Equipment	299,502	76,465	375,967
26		Subtotal	30,295,138	1,837,107	32,132,245
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	(1,084)	0	(1,084)
29	331	Water Treatment Structures & Improvements	34,313,404	1,697,811	36,011,215
30	332	Water Treatment Equipment	46,250,515	2,504,424	48,754,939
31	332.4	Water Treatment Equipment - Filter Plant	(1,576,769)	120,596	(1,456,172)
32	333	Water Treatment - Other	487,680	53,146	540,827
33		Subtotal	79,473,747	4,375,978	83,849,724
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	186	(0)	186
36	341	Transmission & Distribution Structures & Improvements	4,929,361	216,223	5,145,585
37	342	Distribution Reservoirs & Standpipes	13,029,605	661,478	13,691,083
38	343	Transmission & Distribution Mains Conv	20,848,757	(7,528,906)	13,319,851
39	343.1	Transmission & Distribution Mains < 4"	1,623,077	304,233	1,927,310
40	343.2	Transmission & Distribution Mains 6" - 8"	116,766,824	10,651,155	127,417,979
41	343.3	Transmission & Distribution Mains > 10"	76,615,290	6,059,052	82,674,342
42		Subtotal	\$233,813,100	\$10,363,235	\$244,176,335

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Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Total Company - Water Operations

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$233,813,100	\$10,363,235	\$244,176,335
4	345	Services	138,714	10,064	148,778
5	346.1	Meters - Bronze Case	10,020,825	928,831	10,949,656
6	346.2	Meters - Plastic Case	950,216	490,464	1,440,679
7	346.3	Meters - Not Class By Type	(114,000)	42,078	(71,923)
8	347	Meter Installation	11,551,017	522,768	12,073,784
9	348	Hydrants	12,208,445	733,759	12,942,205
10	349	Other Transmission & Distribution Plant	20,452,261	1,289,095	21,741,356
11		Subtotal	<u>9,870</u>	<u>816</u>	<u>10,686</u>
12		<u>General Plant</u>	<u>289,030,449</u>	<u>14,381,108</u>	<u>303,411,558</u>
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	412,931	89,339	502,269
15	390.1	Office Structures	3,262,086	71,377	3,333,464
16	390.2	General Structures - HVAC	25,060	(33,718)	(8,658)
17	390.3	Miscellaneous Structures	920,638	96,259	1,016,897
18	390.9	Structures & Improvements - Leasehold	174,309	1,033	175,342
19	391	Office Furniture and Equipment	1,042,990	72,184	1,115,174
20	391.2	Computers & Peripheral Equipment	385,147	664,265	1,049,412
21	391.25	Computer Software	9,332,299	3,591,984	12,924,282
22	391.26	Personal Computer Software	78,331	(612)	77,719
23	391.3	Other Office Equipment	289,545	39,876	329,421
24	392.1	Transportation Equipment - Light Trucks	736,369	116,357	852,726
25	392.2	Transportation Equipment - Heavy Trucks	3,896,286	474,401	4,370,687
26	392.3	Transportation Equipment - Cars	1,957,592	248,923	2,206,515
27	392.4	Transportation Equipment - Other	516,493	217,680	734,173
28	393	Stores Equipment	(183,775)	30,954	(152,820)
29	394	Tools, Shop, & Garage Equipment	3,678,789	312,489	3,991,279
30	395	Laboratory Equipment	562,216	91,666	653,883
31	396	Power Operated Equipment	1,363,356	120,339	1,483,695
32	397	Communication Equipment (non telephone)	1,391,770	203,662	1,595,432
33	397.2	Telephone Equipment	73,312	7,568	80,880
34	398	Miscellaneous Equipment	677,241	144,398	821,639
35	399	Other Tangible Property	<u>(282,862)</u>	<u>2,732</u>	<u>(280,130)</u>
36		Subtotal	<u>30,310,122</u>	<u>6,563,160</u>	<u>36,873,282</u>
37					
38		Total Plant in Service	<u>\$443,249,720</u>	<u>\$28,368,185</u>	<u>\$471,617,904</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

District: Total Company Waste Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$546,397	\$13,137,316	\$13,683,712
5	351	WW Struct & Imp Coll	269,814	38,927	308,741
6	352.1	WW Collection Sewers Forced	1,685,623	135,636	1,821,259
7	352.2	WW Collecting Mains	847,411	42,489	889,900
8	353	WW Services Sewer	32,501	(12,237)	20,264
9	356	WW Power Gen Equip Collecting	1,571	600	2,171
10	357	WW Communication Equipment	17,628	7,346	24,975
11	363	WW Collecting Mains	488,753	153,909	642,662
12	365	WW Pump Equip Other Power	904,555	104,140	1,008,695
13	370.1	WW Land & Ld Rights Gen	2,543	0	2,543
14	371	WW Struct & Imp TDP	700,249	69,013	769,261
15	372	WW Collecting Mains Other	1,463,276	366,239	1,829,515
16	373	WW Plant Sewers	235,502	14,830	250,332
17	374	WW Outfall Sewer Lines	43,186	4,717	47,903
18	392	WW Trans Equipment	160,490	28,438	188,929
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25					
26		Total Plant in Service	<u>\$7,399,499</u>	<u>\$14,091,363</u>	<u>\$21,490,862</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Anna Meadows Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	58	58
6		Subtotal	0	58	58
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	19,874	2,691	22,565
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	19,874	2,691	22,565
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	0	0	0
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	15,406	2,086	17,492
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	15,406	2,086	17,492
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(5)	(5)
30	332	Water Treatment Equipment	0	(49)	(49)
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	(53)	(53)
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	0	0	0
37	342	Distribution Reservoirs & Standpipes	33,603	4,544	38,147
38	343	Transmission & Distribution Mains Conv	1,113	50	1,163
39	343.1	Transmission & Distribution Mains < 4"	353	48	401
40	343.2	Transmission & Distribution Mains 6" - 8"	3,449	493	3,942
41	343.3	Transmission & Distribution Mains > 10"	0	17	17
42		Subtotal	\$38,518	\$5,152	\$43,670

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Anna Meadows Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
			Bal Fwd		
1			\$38,518	\$5,152	\$43,670
2		<u>Transmission & Distribution Plant</u>			
3	344	Fire mains	0	0	0
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	0	(0)	(0)
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	0	0	0
9	348	Hydrants	0	1	1
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>38,518</u>	<u>5,153</u>	<u>43,671</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	(27)	(27)
15	390.1	Office Structures	0	(27)	(27)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
18	391	Office Furniture and Equipment	0	18	18
19	391.2	Computers & Peripheral Equipment	0	(65)	(65)
20	391.25	Computer Software	0	2,031	2,031
21	391.26	Personal Computer Software	0	10	10
22	391.3	Other Office Equipment	0	(1)	(1)
23	392.1	Transportation Equipment - Light Trucks	0	(11)	(11)
24	392.2	Transportation Equipment - Heavy Trucks	0	14	14
25	392.3	Transportation Equipment - Cars	0	118	118
26	392.4	Transportation Equipment - Other	0	0	0
27	393	Stores Equipment	0	0	0
28	394	Tools, Shop, & Garage Equipment	0	9	9
29	395	Laboratory Equipment	0	0	0
30	396	Power Operated Equipment	0	0	0
31	397	Communication Equipment (non telephone)	0	(9)	(9)
32	397.2	Telephone Equipment	0	1	1
33	398	Miscellaneous Equipment	0	2	2
34	399	Other Tangible Property	0	0	0
35		Subtotal	<u>0</u>	<u>2,062</u>	<u>2,062</u>
36					
37		Total Plant in Service	<u>\$73,798</u>	<u>\$11,997</u>	<u>\$85,795</u>
38					
39					
40					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Brunswick

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	304	304
6		Subtotal	0	304	304
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	7,266	611	7,877
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	66,321	4,175	70,495
13	316	Supply Mains	40,476	1,868	42,344
14	317	Other P/E-Supply	0	0	0
15		Subtotal	114,063	6,653	120,716
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	9,730	1,076	10,806
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	1,471	2,146	3,616
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	15,274	2,216	17,490
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	(2,269)	503	(1,765)
26		Subtotal	24,206	5,941	30,146
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	127,627	5,519	133,146
30	332	Water Treatment Equipment	121,933	6,916	128,849
31	332.4	Water Treatment Equipment - Filter Plant	15,745	2,309	18,055
32	333	Water Treatment - Other	0	0	0
33		Subtotal	265,305	14,745	280,050
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	8,653	685	9,339
37	342	Distribution Reservoirs & Standpipes	32,683	1,829	34,513
38	343	Transmission & Distribution Mains Conv	146,034	1,045	147,079
39	343.1	Transmission & Distribution Mains < 4"	1,188	1,286	2,474
40	343.2	Transmission & Distribution Mains 6" - 8"	52,609	7,594	60,203
41	343.3	Transmission & Distribution Mains > 10"	0	87	87
42		Subtotal	\$241,168	\$12,527	\$253,696

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Brunswick

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$241,168	\$12,527	\$253,696
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	44,488	10,864	55,352
6	346.2	Meters - Plastic Case	12,669	2,131	14,800
7	346.3	Meters - Not Class By Type	(4)	(3)	(6)
8	347	Meter Installation	21,592	(151)	21,441
9	348	Hydrants	17,674	3,043	20,717
10	349	Other Transmission & Distribution Plant	36,076	1,683	37,759
11		Subtotal	<u>0</u>	<u>0</u>	<u>0</u>
12		<u>General Plant</u>	<u>373,664</u>	<u>30,094</u>	<u>403,758</u>
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	1,974	278	2,252
15	390.1	Office Structures	8,355	2,163	10,518
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	2,010	435	2,445
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
18	391	Office Furniture and Equipment	377	194	571
19	391.2	Computers & Peripheral Equipment	12,630	12,640	25,270
20	391.25	Computer Software	637	10,635	11,272
21	391.26	Personal Computer Software	0	52	52
22	391.3	Other Office Equipment	8,911	2,282	11,193
23	392.1	Transportation Equipment - Light Trucks	(3,959)	(219)	(4,178)
24	392.2	Transportation Equipment - Heavy Trucks	0	73	73
25	392.3	Transportation Equipment - Cars	0	620	620
26	392.4	Transportation Equipment - Other	12,484	2	12,486
27	393	Stores Equipment	5,418	695	6,113
28	394	Tools, Shop, & Garage Equipment	14,586	1,514	16,099
29	395	Laboratory Equipment	4,324	1,485	5,809
30	396	Power Operated Equipment	1,963	282	2,245
31	397	Communication Equipment (non telephone)	15,738	3,976	19,714
32	397.2	Telephone Equipment	3,051	4	3,055
33	398	Miscellaneous Equipment	78,433	10,194	88,627
34	399	Other Tangible Property	13,595	1,330	14,924
35		Subtotal	<u>180,527</u>	<u>48,634</u>	<u>229,161</u>
36					
37		Total Plant in Service	<u>\$957,765</u>	<u>\$106,371</u>	<u>\$1,064,136</u>
38					
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Emerald Pointe Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	243	243
6		Subtotal	0	243	243
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	5,349	315	5,664
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	48,544	2,843	51,386
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	53,893	3,158	57,051
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	0	0	0
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	32,362	4,236	36,598
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	32,362	4,236	36,598
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(19)	(19)
30	332	Water Treatment Equipment	0	(101)	(101)
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	(120)	(120)
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	0	1	1
37	342	Distribution Reservoirs & Standpipes	62,287	3,601	65,888
38	343	Transmission & Distribution Mains Conv	80,484	4,406	84,890
39	343.1	Transmission & Distribution Mains < 4"	0	1	1
40	343.2	Transmission & Distribution Mains 6" - 8"	0	107	107
41	343.3	Transmission & Distribution Mains > 10"	0	70	70
42		Subtotal	\$142,771	\$8,185	\$150,956

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Emerald Pointe Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
			\$142,771	\$8,185	\$150,956
3	344	Fire mains	0	0	0
4	345	Services	65	(145)	(80)
5	346.1	Meters - Bronze Case	0	(0)	(0)
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	4,120	808	4,928
8	347	Meter Installation	1,330	401	1,731
9	348	Hydrants	51	22	73
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>148,337</u>	<u>9,271</u>	<u>157,608</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	(82)	(82)
15	390.1	Office Structures	0	(114)	(114)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
18	391	Office Furniture and Equipment	0	74	74
19	391.2	Computers & Peripheral Equipment	133	(60)	73
20	391.25	Computer Software	0	8,484	8,484
21	391.26	Personal Computer Software	0	42	42
22	391.3	Other Office Equipment	0	(3)	(3)
23	392.1	Transportation Equipment - Light Trucks	0	181	181
24	392.2	Transportation Equipment - Heavy Trucks	0	58	58
25	392.3	Transportation Equipment - Cars	0	495	495
26	392.4	Transportation Equipment - Other	0	1	1
27	393	Stores Equipment	0	0	0
28	394	Tools, Shop, & Garage Equipment	237	102	339
29	395	Laboratory Equipment	0	0	0
30	396	Power Operated Equipment	0	0	0
31	397	Communication Equipment (non telephone)	0	24	24
32	397.2	Telephone Equipment	0	3	3
33	398	Miscellaneous Equipment	0	8	8
34	399	Other Tangible Property	0	0	0
35		Subtotal	<u>370</u>	<u>9,213</u>	<u>9,583</u>
36					
37		Total Plant in Service	<u>\$234,962</u>	<u>\$26,000</u>	<u>\$260,962</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Jefferson City Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	8,019	8,019
6		Subtotal	0	8,019	8,019
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	17,502	23,902	41,404
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	511,794	129,473	641,267
12	314	Wells & Springs	0	0	0
13	316	Supply Mains	(17,549)	23,018	5,469
14	317	Other P/E-Supply	0	0	0
15		Subtotal	511,747	176,393	688,140
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	133,539	29,984	163,523
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	80,867	13,864	94,731
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	(98,405)	86,150	(12,255)
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	(28,965)	577	(28,388)
25	328	Other Pumping Equipment	(1,526)	746	(779)
26		Subtotal	85,511	131,322	216,832
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	639,390	41,880	681,269
30	332	Water Treatment Equipment	1,559,522	80,082	1,639,603
31	332.4	Water Treatment Equipment - Filter Plant	28,975	4,701	33,676
32	333	Water Treatment - Other	0	0	0
33		Subtotal	2,227,886	126,663	2,354,548
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	40,725	5,309	46,034
37	342	Distribution Reservoirs & Standpipes	237,455	24,795	262,250
38	343	Transmission & Distribution Mains Conv	1,993,518	44,288	2,037,806
39	343.1	Transmission & Distribution Mains < 4"	22,407	3,802	26,208
40	343.2	Transmission & Distribution Mains 6" - 8"	240,473	61,203	301,675
41	343.3	Transmission & Distribution Mains > 10"	453,300	80,411	533,711
42		Subtotal	\$2,987,878	\$219,807	\$3,207,685

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Jefferson City Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
			Bal Fwd		
1			\$2,987,878	\$219,807	\$3,207,685
2		<u>Transmission & Distribution Plant</u>			
3	344	Fire mains	0	0	0
4	345	Services	163,102	18,393	181,495
5	346.1	Meters - Bronze Case	177,099	33,327	210,426
6	346.2	Meters - Plastic Case	11,468	1,249	12,718
7	346.3	Meters - Not Class By Type	(35,297)	16,386	(18,911)
8	347	Meter Installation	65,138	10,691	75,829
9	348	Hydrants	480,313	24,640	504,953
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>3,849,700</u>	<u>324,492</u>	<u>4,174,193</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	8,000	(360)	7,640
15	390.1	Office Structures	133,485	2,522	136,007
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(11)	(11)
19	391	Office Furniture and Equipment	81,805	3,523	85,328
20	391.2	Computers & Peripheral Equipment	(108,998)	17,763	(91,235)
21	391.25	Computer Software	16,238	286,438	302,676
22	391.26	Personal Computer Software	0	1,372	1,372
23	391.3	Other Office Equipment	0	(103)	(103)
24	392.1	Transportation Equipment - Light Trucks	31,595	14,327	45,922
25	392.2	Transportation Equipment - Heavy Trucks	26,016	5,817	31,833
26	392.3	Transportation Equipment - Cars	38,154	21,512	59,666
27	392.4	Transportation Equipment - Other	10,200	2,509	12,709
28	393	Stores Equipment	1,464	138	1,601
29	394	Tools, Shop, & Garage Equipment	139,551	9,916	149,467
30	395	Laboratory Equipment	32,307	5,859	38,165
31	396	Power Operated Equipment	179,625	9,011	188,635
32	397	Communication Equipment (non telephone)	44,780	4,256	49,036
33	397.2	Telephone Equipment	0	105	105
34	398	Miscellaneous Equipment	67,506	15,077	82,583
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>701,726</u>	<u>399,670</u>	<u>1,101,397</u>
37					
38		Total Plant in Service	<u>\$7,376,570</u>	<u>\$1,166,559</u>	<u>\$8,543,129</u>
39					
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41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Joplin

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$7,598	\$0	\$7,598
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	17,572	17,572
6		Subtotal	7,598	17,572	25,170
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	1,008,429	145,439	1,153,868
10	312	Collection & Impound Reservoirs	89,959	1,599	91,558
11	313	Lake, River, & Other Intakes	97,243	10,993	108,235
12	314	Wells & Springs	676,540	71,862	748,402
13	316	Supply Mains	707,307	94,515	801,822
14	317	Other P/E-Supply	0	0	0
15		Subtotal	2,579,477	324,407	2,903,884
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	364,520	13,671	378,192
19	322	Boiler Plant Equipment	(298)	0	(298)
20	323	Force Mains	85,837	(267)	85,570
21	324	Steam Pumping Equipment	(3,543)	302	(3,242)
22	325	Electric Pumping Equipment	609,901	95,566	705,467
23	326	Diesel Pumping Equipment	(13,395)	1,998	(11,397)
24	327	Pump Equip Hydraulic	2,886	766	3,651
25	328	Other Pumping Equipment	121,520	44,153	165,673
26		Subtotal	1,167,428	156,188	1,323,616
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	880,927	263,714	1,144,641
30	332	Water Treatment Equipment	2,503,594	474,734	2,978,328
31	332.4	Water Treatment Equipment - Filter Plant	39,872	6,650	46,522
32	333	Water Treatment - Other	(6,322)	0	(6,322)
33		Subtotal	3,418,070	745,098	4,163,168
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	482,443	20,232	502,675
37	342	Distribution Reservoirs & Standpipes	1,753,913	106,310	1,860,223
38	343	Transmission & Distribution Mains Conv	3,444,946	(493,858)	2,951,088
39	343.1	Transmission & Distribution Mains < 4"	739,218	129,113	868,331
40	343.2	Transmission & Distribution Mains 6" - 8"	2,962,365	410,789	3,373,154
41	343.3	Transmission & Distribution Mains > 10"	2,131,675	283,107	2,414,782
42		Subtotal	\$11,514,560	\$455,692	\$11,970,252

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Joplin

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$11,514,560	\$455,692	\$11,970,252
4	345	Services	530	92	622
5	346.1	Meters - Bronze Case	3,865,208	278,290	4,143,498
6	346.2	Meters - Plastic Case	(820,463)	61,318	(759,145)
7	346.3	Meters - Not Class By Type	(48,964)	16,633	(32,332)
8	347	Meter Installation	(6,788)	(38,673)	(45,461)
9	348	Hydrants	1,297,420	89,315	1,386,735
10	349	Other Transmission & Distribution Plant	290,883	20,654	311,536
11		Subtotal	<u>868</u>	<u>0</u>	<u>868</u>
12		<u>General Plant</u>	<u>16,093,253</u>	<u>883,322</u>	<u>16,976,575</u>
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	(227,505)	51,968	(175,537)
15	390.1	Office Structures	2,777,984	(7,847)	2,770,138
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	(67,549)	1,436	(66,113)
18	390.9	Structures & Improvements - Leasehold	538	648	1,186
19	391	Office Furniture and Equipment	(11,256)	8,189	(3,067)
20	391.2	Computers & Peripheral Equipment	13,133	(9,943)	3,190
21	391.25	Computer Software	938	614,643	615,581
22	391.26	Personal Computer Software	(1,744)	3,007	1,263
23	391.3	Other Office Equipment	(18,905)	1,073	(17,832)
24	392.1	Transportation Equipment - Light Trucks	203,525	33,513	237,038
25	392.2	Transportation Equipment - Heavy Trucks	(287)	4,204	3,917
26	392.3	Transportation Equipment - Cars	5,295	40,788	46,083
27	392.4	Transportation Equipment - Other	(41,813)	5,777	(36,036)
28	393	Stores Equipment	10,229	990	11,220
29	394	Tools, Shop, & Garage Equipment	251,219	28,114	279,333
30	395	Laboratory Equipment	(11,267)	9,069	(2,198)
31	396	Power Operated Equipment	158,210	10,621	168,831
32	397	Communication Equipment (non telephone)	118,028	25,632	143,660
33	397.2	Telephone Equipment	33,974	4,601	38,575
34	398	Miscellaneous Equipment	7,387	5,135	12,522
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>3,200,136</u>	<u>831,620</u>	<u>4,031,756</u>
37					
38		Total Plant in Service	<u>\$26,465,962</u>	<u>\$2,958,207</u>	<u>\$29,424,169</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Maplewood/Riverside/Stonebridge

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	1,015	1,015
6		Subtotal	0	1,015	1,015
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	344	22	366
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	54,705	5,054	59,759
13	316	Supply Mains	549	45	594
14	317	Other P/E-Supply	0	0	0
15		Subtotal	55,597	5,121	60,718
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	14,711	1,447	16,158
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	376	55	431
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	259,156	4,914	264,071
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	274,243	6,417	280,660
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	1,325	249	1,574
30	332	Water Treatment Equipment	16,918	(3,100)	13,818
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	18,243	(2,851)	15,392
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	6,760	295	7,056
37	342	Distribution Reservoirs & Standpipes	202,858	9,537	212,394
38	343	Transmission & Distribution Mains Conv	(245)	(18,046)	(18,291)
39	343.1	Transmission & Distribution Mains < 4"	(258)	116	(141)
40	343.2	Transmission & Distribution Mains 6" - 8"	510,311	23,985	534,296
41	343.3	Transmission & Distribution Mains > 10"	0	292	292
42		Subtotal	\$719,427	\$16,178	\$735,605

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Maplewood/Riverside/Stonebridge

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$719,427	\$16,178	\$735,605
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	102,059	6,674	108,732
6	346.2	Meters - Plastic Case	812	2,297	3,109
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	52,569	2,927	55,497
9	348	Hydrants	(24,709)	955	(23,754)
10	349	Other Transmission & Distribution Plant	27,526	1,228	28,754
11		Subtotal	<u>0</u>	<u>0</u>	<u>0</u>
12		<u>General Plant</u>	<u>877,684</u>	<u>30,260</u>	<u>907,944</u>
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	13,478	(1,160)	12,318
15	390.1	Office Structures	0	(477)	(477)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(1)	(1)
18	391	Office Furniture and Equipment	0	310	310
19	391.2	Computers & Peripheral Equipment	0	(7,790)	(7,790)
20	391.25	Computer Software	0	35,491	35,491
21	391.26	Personal Computer Software	0	174	174
22	391.3	Other Office Equipment	0	(13)	(13)
23	392.1	Transportation Equipment - Light Trucks	0	(2,161)	(2,161)
24	392.2	Transportation Equipment - Heavy Trucks	0	243	243
25	392.3	Transportation Equipment - Cars	16,970	4,221	21,191
26	392.4	Transportation Equipment - Other	0	5	5
27	393	Stores Equipment	0	0	0
28	394	Tools, Shop, & Garage Equipment	2,820	503	3,323
29	395	Laboratory Equipment	2,546	341	2,886
30	396	Power Operated Equipment	0	0	0
31	397	Communication Equipment (non telephone)	1,582	75	1,657
32	397.2	Telephone Equipment	0	13	13
33	398	Miscellaneous Equipment	812	182	994
34	399	Other Tangible Property	0	0	0
35		Subtotal	<u>38,207</u>	<u>29,956</u>	<u>68,163</u>
36					
37		Total Plant in Service	<u>\$1,263,975</u>	<u>\$69,917</u>	<u>\$1,333,892</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Mexico

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	3,642	3,642
6		Subtotal	0	3,642	3,642
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	25,633	1,666	27,298
10	312	Collection & Impound Reservoirs	(27)	0	(27)
11	313	Lake, River, & Other Intakes	1,425	207	1,631
12	314	Wells & Springs	211,401	22,136	233,536
13	316	Supply Mains	272,877	21,213	294,091
14	317	Other P/E-Supply	485	75	560
15		Subtotal	511,793	45,296	557,090
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	13,692	1,134	14,825
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	987	117	1,104
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	(509,169)	16,643	(492,527)
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	(11,119)	268	(10,851)
25	328	Other Pumping Equipment	4,832	880	5,711
26		Subtotal	(500,778)	19,041	(481,737)
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	(1,084)	0	(1,084)
29	331	Water Treatment Structures & Improvements	592,817	55,977	648,794
30	332	Water Treatment Equipment	587,555	69,122	656,677
31	332.4	Water Treatment Equipment - Filter Plant	(52,449)	3,587	(48,862)
32	333	Water Treatment - Other	6,264	861	7,125
33		Subtotal	1,133,102	129,548	1,262,650
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	21,589	1,813	23,403
37	342	Distribution Reservoirs & Standpipes	82,111	6,601	88,713
38	343	Transmission & Distribution Mains Conv	1,199,559	(155,760)	1,043,798
39	343.1	Transmission & Distribution Mains < 4"	(64,460)	8,792	(55,668)
40	343.2	Transmission & Distribution Mains 6" - 8"	92,807	52,961	145,768
41	343.3	Transmission & Distribution Mains > 10"	142,088	23,574	165,662
42		Subtotal	\$1,473,694	(\$62,018)	\$1,411,675

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Mexico

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$1,473,694	(\$62,018)	\$1,411,675
4	345	Services	11,398	595	11,993
5	346.1	Meters - Bronze Case	(160,951)	98,764	(62,187)
6	346.2	Meters - Plastic Case	(53,392)	16,463	(36,930)
7	346.3	Meters - Not Class By Type	3,869	3,109	6,979
8	347	Meter Installation	2,053	(13,862)	(11,809)
9	348	Hydrants	174,358	20,921	195,279
10	349	Other Transmission & Distribution Plant	153,297	4,474	157,771
11		Subtotal	<u>5,589</u>	<u>207</u>	<u>5,796</u>
11			<u>1,609,914</u>	<u>68,654</u>	<u>1,678,568</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	(6,793)	(3,428)	(10,222)
15	390.1	Office Structures	(29,945)	(603)	(30,548)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(5)	(5)
18	391	Office Furniture and Equipment	(8,089)	1,386	(6,703)
19	391.2	Computers & Peripheral Equipment	16,886	974	17,859
20	391.25	Computer Software	(11,723)	127,386	115,663
21	391.26	Personal Computer Software	0	623	623
22	391.3	Other Office Equipment	(10,199)	681	(9,518)
23	392.1	Transportation Equipment - Light Trucks	74,346	8,436	82,782
24	392.2	Transportation Equipment - Heavy Trucks	0	871	871
25	392.3	Transportation Equipment - Cars	13,491	7,427	20,919
26	392.4	Transportation Equipment - Other	0	19	19
27	393	Stores Equipment	1,532	315	1,847
28	394	Tools, Shop, & Garage Equipment	9,768	2,622	12,389
29	395	Laboratory Equipment	(7,946)	578	(7,368)
30	396	Power Operated Equipment	28,056	4,747	32,803
31	397	Communication Equipment (non telephone)	16,227	18,043	34,270
32	397.2	Telephone Equipment	16,711	148	16,859
33	398	Miscellaneous Equipment	2,026	561	2,588
34	399	Other Tangible Property	0	0	0
35		Subtotal	<u>104,349</u>	<u>170,781</u>	<u>275,130</u>
37		Total Plant in Service	<u>\$2,858,380</u>	<u>\$436,962</u>	<u>\$3,295,342</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Ozark Mtn/LTA Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	366	366
6		Subtotal	0	366	366
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	17,468	3,193	20,661
13	316	Supply Mains	18,693	609	19,302
14	317	Other P/E-Supply	0	0	0
15		Subtotal	36,161	3,802	39,963
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	9,775	847	10,622
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	611	97	708
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	17,506	2,135	19,641
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	27,891	3,080	30,971
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(29)	(29)
30	332	Water Treatment Equipment	3,782	1,257	5,039
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	3,782	1,228	5,010
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	606	1	607
37	342	Distribution Reservoirs & Standpipes	99,719	12,403	112,122
38	343	Transmission & Distribution Mains Conv	(68)	(2,964)	(3,031)
39	343.1	Transmission & Distribution Mains < 4"	(653)	27	(626)
40	343.2	Transmission & Distribution Mains 6" - 8"	127,773	4,309	132,082
41	343.3	Transmission & Distribution Mains > 10"	0	105	105
42		Subtotal	\$227,377	\$13,882	\$241,259

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Ozark Mtn/LTA Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$227,377	\$13,882	\$241,259
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	27,703	(211)	27,491
6	346.2	Meters - Plastic Case	26	41	67
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	37,381	(4,664)	32,717
9	348	Hydrants	3,741	644	4,386
10	349	Other Transmission & Distribution Plant	6,849	173	7,022
11		Subtotal	<u>0</u>	<u>0</u>	<u>0</u>
12		<u>General Plant</u>	<u>303,077</u>	<u>9,866</u>	<u>312,942</u>
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	1,427	(829)	598
15	390.1	Office Structures	0	(172)	(172)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
19	391	Office Furniture and Equipment	10,911	619	11,529
20	391.2	Computers & Peripheral Equipment	0	(5,965)	(5,965)
21	391.25	Computer Software	0	12,786	12,786
22	391.26	Personal Computer Software	0	63	63
23	391.3	Other Office Equipment	0	(5)	(5)
24	392.1	Transportation Equipment - Light Trucks	0	(405)	(405)
25	392.2	Transportation Equipment - Heavy Trucks	0	87	87
26	392.3	Transportation Equipment - Cars	116,479	7,248	123,727
27	392.4	Transportation Equipment - Other	330	367	697
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	2,564	421	2,984
30	395	Laboratory Equipment	2,943	453	3,396
31	396	Power Operated Equipment	808	372	1,180
32	397	Communication Equipment (non telephone)	128	(95)	32
33	397.2	Telephone Equipment	0	5	5
34	398	Miscellaneous Equipment	4,780	1,217	5,997
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>140,369</u>	<u>16,167</u>	<u>156,536</u>
37					
38		Total Plant in Service	<u>\$511,280</u>	<u>\$34,508</u>	<u>\$545,787</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Platte County

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	4,397	4,397
6		Subtotal	0	4,397	4,397
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	11,875	492	12,367
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	87,666	4,768	92,434
13	316	Supply Mains	69,764	4,815	74,580
14	317	Other P/E-Supply	0	0	0
15		Subtotal	169,305	10,075	179,381
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	6,970	310	7,280
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	17,000	2,930	19,929
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	461,023	55,073	516,096
23	326	Diesel Pumping Equipment	2,585	364	2,949
24	327	Pump Equip Hydraulic	15,598	2,737	18,334
25	328	Other Pumping Equipment	14,227	2,624	16,852
26		Subtotal	517,402	64,038	581,440
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	241,497	15,821	257,318
30	332	Water Treatment Equipment	991,939	77,336	1,069,275
31	332.4	Water Treatment Equipment - Filter Plant	(104,734)	5,978	(98,756)
32	333	Water Treatment - Other	0	0	0
33		Subtotal	1,128,702	99,136	1,227,837
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	70,637	7,543	78,180
37	342	Distribution Reservoirs & Standpipes	750,602	86,513	837,115
38	343	Transmission & Distribution Mains Conv	1,465,320	(45,790)	1,419,530
39	343.1	Transmission & Distribution Mains < 4"	3,383	10,166	13,548
40	343.2	Transmission & Distribution Mains 6" - 8"	404,689	90,574	495,263
41	343.3	Transmission & Distribution Mains > 10"	1,561,745	290,024	1,851,769
42		Subtotal	\$4,256,377	\$439,029	\$4,695,406

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Platte County

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$4,256,377	\$439,029	\$4,695,406
4	345	Services	26,070	1,639	27,709
5	346.1	Meters - Bronze Case	884,453	98,048	982,501
6	346.2	Meters - Plastic Case	169,300	29,022	198,322
7	346.3	Meters - Not Class By Type	62	21	83
8	347	Meter Installation	114,492	9,007	123,499
9	348	Hydrants	367,292	39,985	407,277
10	349	Other Transmission & Distribution Plant	341,128	37,024	378,152
11		Subtotal	<u>4,655</u>	<u>426</u>	<u>5,080</u>
12		<u>General Plant</u>	<u>6,163,828</u>	<u>654,201</u>	<u>6,818,030</u>
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	7,060	(122)	6,939
15	390.1	Office Structures	50,370	(243)	50,127
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	78,585	13,065	91,650
18	390.9	Structures & Improvements - Leasehold	0	(6)	(6)
19	391	Office Furniture and Equipment	10,034	1,660	11,694
20	391.2	Computers & Peripheral Equipment	30,678	17,007	47,684
21	391.25	Computer Software	(2,057)	153,915	151,857
22	391.26	Personal Computer Software	1,873	752	2,625
23	391.3	Other Office Equipment	162,570	17,408	179,978
24	392.1	Transportation Equipment - Light Trucks	(6,574)	6,574	0
25	392.2	Transportation Equipment - Heavy Trucks	2	1,052	1,054
26	392.3	Transportation Equipment - Cars	12,753	8,967	21,720
27	392.4	Transportation Equipment - Other	17,258	23	17,281
28	393	Stores Equipment	2,035	122	2,157
29	394	Tools, Shop, & Garage Equipment	32,724	4,849	37,573
30	395	Laboratory Equipment	32,475	3,965	36,441
31	396	Power Operated Equipment	371	0	371
32	397	Communication Equipment (non telephone)	45,113	5,753	50,866
33	397.2	Telephone Equipment	0	58	58
34	398	Miscellaneous Equipment	188,597	23,792	212,389
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>663,866</u>	<u>258,592</u>	<u>922,458</u>
37					
38		Total Plant in Service	<u>\$8,643,104</u>	<u>\$1,090,439</u>	<u>\$9,733,543</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Rankin Acres

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	65	65
6		Subtotal	0	65	65
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	5,749	0	5,749
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	161	16	177
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	5,910	16	5,926
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	1,341	104	1,445
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	97	14	111
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	9,337	785	10,122
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	10,774	904	11,678
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(5)	(5)
30	332	Water Treatment Equipment	93	(56)	37
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	93	(61)	31
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	988	63	1,052
37	342	Distribution Reservoirs & Standpipes	0	(7)	(7)
38	343	Transmission & Distribution Mains Conv	0	(153)	(153)
39	343.1	Transmission & Distribution Mains < 4"	0	5	5
40	343.2	Transmission & Distribution Mains 6" - 8"	276	74	350
41	343.3	Transmission & Distribution Mains > 10"	0	19	19
42		Subtotal	\$1,264	\$1	\$1,265

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
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Rankin Acres

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$1,264	\$1	\$1,265
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	2,901	330	3,231
6	346.2	Meters - Plastic Case	24	5	29
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	4,198	117	4,315
9	348	Hydrants	0	0	0
10	349	Other Transmission & Distribution Plant	0	1	1
11		Subtotal	0	0	0
			<u>8,388</u>	<u>455</u>	<u>8,842</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	(34)	(34)
15	390.1	Office Structures	0	(31)	(31)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
19	391	Office Furniture and Equipment	0	20	20
20	391.2	Computers & Peripheral Equipment	0	(99)	(99)
21	391.25	Computer Software	0	2,270	2,270
22	391.26	Personal Computer Software	0	11	11
23	391.3	Other Office Equipment	0	(1)	(1)
24	392.1	Transportation Equipment - Light Trucks	0	(9)	(9)
25	392.2	Transportation Equipment - Heavy Trucks	0	16	16
26	392.3	Transportation Equipment - Cars	0	132	132
27	392.4	Transportation Equipment - Other	0	0	0
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	688	100	788
30	395	Laboratory Equipment	561	102	664
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	(8)	(8)
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	0	2	2
35	399	Other Tangible Property	0	0	0
36		Subtotal	0	0	0
			<u>1,249</u>	<u>2,474</u>	<u>3,724</u>
37					
38		Total Plant in Service	<u>\$26,414</u>	<u>\$3,852</u>	<u>\$30,266</u>
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41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Saddlebrook Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	65	65
6		Subtotal	0	65	65
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	20,249	2,009	22,258
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	20,249	2,009	22,258
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	3,669	293	3,961
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	1,019	918	1,937
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	704	70	773
26		Subtotal	5,392	1,280	6,672
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(5)	(5)
30	332	Water Treatment Equipment	0	(302)	(302)
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	(307)	(307)
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	0	0	0
37	342	Distribution Reservoirs & Standpipes	35,786	3,544	39,331
38	343	Transmission & Distribution Mains Conv	236,761	24,224	260,985
39	343.1	Transmission & Distribution Mains < 4"	0	370	370
40	343.2	Transmission & Distribution Mains 6" - 8"	0	29	29
41	343.3	Transmission & Distribution Mains > 10"	0	19	19
42		Subtotal	\$272,548	\$28,186	\$300,734

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Saddlebrook Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
			\$272,548	\$28,186	\$300,734
3	344	Fire mains	0	0	0
4	345	Services	13	(442)	(429)
5	346.1	Meters - Bronze Case	(5,116)	602	(4,513)
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	0	(1,202)	(1,202)
8	347	Meter Installation	0	0	0
9	348	Hydrants	0	1	1
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>267,445</u>	<u>27,146</u>	<u>294,590</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	304	29	333
15	390.1	Office Structures	0	(31)	(31)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
19	391	Office Furniture and Equipment	0	20	20
20	391.2	Computers & Peripheral Equipment	(3)	(904)	(907)
21	391.25	Computer Software	0	2,270	2,270
22	391.26	Personal Computer Software	0	11	11
23	391.3	Other Office Equipment	0	(1)	(1)
24	392.1	Transportation Equipment - Light Trucks	0	(22)	(22)
25	392.2	Transportation Equipment - Heavy Trucks	0	16	16
26	392.3	Transportation Equipment - Cars	0	132	132
27	392.4	Transportation Equipment - Other	0	0	0
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	0	10	10
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	(7)	(7)
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	0	2	2
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>301</u>	<u>1,527</u>	<u>1,828</u>
37					
38		Total Plant in Service	<u>\$293,387</u>	<u>\$31,719</u>	<u>\$325,106</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Spring Valley/LWM Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	99	99
6		Subtotal	0	99	99
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	8,083	316	8,399
13	316	Supply Mains	13,827	718	14,545
14	317	Other P/E-Supply	0	0	0
15		Subtotal	21,910	1,033	22,944
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	(4,915)	105	(4,810)
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	36,848	740	37,588
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	31,934	845	32,779
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(8)	(8)
30	332	Water Treatment Equipment	0	(125)	(125)
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	(133)	(133)
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	426	52	478
37	342	Distribution Reservoirs & Standpipes	13,771	2,152	15,923
38	343	Transmission & Distribution Mains Conv	0	(305)	(305)
39	343.1	Transmission & Distribution Mains < 4"	0	0	0
40	343.2	Transmission & Distribution Mains 6" - 8"	4,399	153	4,552
41	343.3	Transmission & Distribution Mains > 10"	0	29	29
42		Subtotal	\$18,596	\$2,080	\$20,676

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Spring Valley/LWM Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$18,596	\$2,080	\$20,676
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	13,876	781	14,656
6	346.2	Meters - Plastic Case	0	(0)	(0)
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	9,819	343	10,161
9	348	Hydrants	738	129	867
10	349	Other Transmission & Distribution Plant	345	48	393
11		Subtotal	0	0	0
12		<u>General Plant</u>	43,373	3,380	46,754
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	239	(71)	168
15	390.1	Office Structures	0	(47)	(47)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
19	391	Office Furniture and Equipment	0	30	30
20	391.2	Computers & Peripheral Equipment	0	(289)	(289)
21	391.25	Computer Software	0	3,465	3,465
22	391.26	Personal Computer Software	0	17	17
23	391.3	Other Office Equipment	0	(1)	(1)
24	392.1	Transportation Equipment - Light Trucks	0	(57)	(57)
25	392.2	Transportation Equipment - Heavy Trucks	0	24	24
26	392.3	Transportation Equipment - Cars	0	202	202
27	392.4	Transportation Equipment - Other	0	1	1
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	827	125	952
30	395	Laboratory Equipment	891	144	1,035
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	(25)	(25)
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	239	63	302
35	399	Other Tangible Property	0	0	0
36		Subtotal	2,196	3,583	5,779
37					
38		Total Plant in Service	\$99,413	\$8,808	\$108,221
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

St. Joseph

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	23,653	23,653
6		Subtotal	0	23,653	23,653
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	507,297	53,271	560,567
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	(1,159,201)	121	(1,159,079)
12	314	Wells & Springs	(36,554)	537	(36,017)
13	316	Supply Mains	2,024,584	218,087	2,242,671
14	317	Other P/E-Supply	0	0	0
15		Subtotal	1,336,126	272,017	1,608,143
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	504,704	90,236	594,939
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	(2,986)	2,272	(714)
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	1,209,495	162,826	1,372,321
23	326	Diesel Pumping Equipment	70,879	11,242	82,121
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	8,072	1,348	9,420
26		Subtotal	1,790,164	267,924	2,058,088
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	6,059,389	446,084	6,505,473
30	332	Water Treatment Equipment	10,774,334	622,635	11,396,969
31	332.4	Water Treatment Equipment - Filter Plant	(332,273)	866	(331,407)
32	333	Water Treatment - Other	487,739	52,286	540,025
33		Subtotal	16,989,189	1,121,871	18,111,060
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	111,762	11,171	122,933
37	342	Distribution Reservoirs & Standpipes	1,051,049	44,805	1,095,854
38	343	Transmission & Distribution Mains Conv	4,276,755	(215,676)	4,061,079
39	343.1	Transmission & Distribution Mains < 4"	(59,723)	32,504	(27,220)
40	343.2	Transmission & Distribution Mains 6" - 8"	1,464,799	209,641	1,674,440
41	343.3	Transmission & Distribution Mains > 10"	2,970,421	337,864	3,308,285
42		Subtotal	\$9,815,062	\$420,309	\$10,235,372

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

St. Joseph

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$9,815,062	\$420,309	\$10,235,372
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	1,301,916	157,242	1,459,158
6	346.2	Meters - Plastic Case	247,581	122,573	370,154
7	346.3	Meters - Not Class By Type	(95,165)	39	(95,126)
8	347	Meter Installation	1,062,457	(3,945)	1,058,512
9	348	Hydrants	1,081,107	96,126	1,177,232
10	349	Other Transmission & Distribution Plant	1,299,838	55,114	1,354,952
11		Subtotal	<u>0</u>	<u>0</u>	<u>0</u>
12		<u>General Plant</u>	<u>14,712,797</u>	<u>847,457</u>	<u>15,560,254</u>
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	69,512	(962)	68,550
15	390.1	Office Structures	(390,718)	(7,741)	(398,460)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	410,662	43,049	453,711
18	390.9	Structures & Improvements - Leasehold	0	(32)	(32)
19	391	Office Furniture and Equipment	458,733	18,783	477,516
20	391.2	Computers & Peripheral Equipment	(59,301)	27,461	(31,840)
21	391.25	Computer Software	30,461	827,294	857,756
22	391.26	Personal Computer Software	(20,732)	4,048	(16,685)
23	391.3	Other Office Equipment	140,681	14,988	155,669
24	392.1	Transportation Equipment - Light Trucks	(114,626)	31,959	(82,668)
25	392.2	Transportation Equipment - Heavy Trucks	(43,340)	5,659	(37,681)
26	392.3	Transportation Equipment - Cars	4,870	48,236	53,106
27	392.4	Transportation Equipment - Other	252,091	2,437	254,528
28	393	Stores Equipment	74,727	7,510	82,236
29	394	Tools, Shop, & Garage Equipment	501,230	52,816	554,046
30	395	Laboratory Equipment	160,801	25,694	186,496
31	396	Power Operated Equipment	145,753	13,841	159,593
32	397	Communication Equipment (non telephone)	72,107	13,794	85,901
33	397.2	Telephone Equipment	155	894	1,050
34	398	Miscellaneous Equipment	71,943	10,959	82,901
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>1,765,009</u>	<u>1,140,685</u>	<u>2,905,694</u>
37					
38		Total Plant in Service	<u>\$36,593,285</u>	<u>\$3,673,607</u>	<u>\$40,266,892</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

St. Louis Metro

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	(\$25,007)	\$0	(\$25,007)
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	306,586	270,451	577,037
6		Subtotal	281,579	270,451	552,030
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	3,806,000	178,897	3,984,897
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	10,979	669	11,647
13	316	Supply Mains	3,829,463	117,841	3,947,304
14	317	Other P/E-Supply	0	0	0
15		Subtotal	7,646,441	297,407	7,943,848
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	4,601,999	215,884	4,817,883
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	209,671	29,964	239,635
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	20,171,645	770,143	20,941,788
23	326	Diesel Pumping Equipment	1,615,945	54,145	1,670,091
24	327	Pump Equip Hydraulic	26,812	7,322	34,134
25	328	Other Pumping Equipment	142,690	24,191	166,881
26		Subtotal	26,768,763	1,101,649	27,870,412
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	25,570,834	823,402	26,394,236
30	332	Water Treatment Equipment	28,336,420	1,076,352	29,412,772
31	332.4	Water Treatment Equipment - Filter Plant	(1,174,315)	96,505	(1,077,811)
32	333	Water Treatment - Other	0	0	0
33		Subtotal	52,732,939	1,996,259	54,729,198
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	186	0	186
36	341	Transmission & Distribution Structures & Improvements	4,101,887	160,245	4,262,132
37	342	Distribution Reservoirs & Standpipes	8,151,202	286,648	8,437,851
38	343	Transmission & Distribution Mains Conv	6,455,913	(6,687,406)	(231,492)
39	343.1	Transmission & Distribution Mains < 4"	977,497	116,139	1,093,636
40	343.2	Transmission & Distribution Mains 6" - 8"	110,380,921	9,862,099	120,243,019
41	343.3	Transmission & Distribution Mains > 10"	68,777,256	5,058,440	73,835,696
42		Subtotal	\$198,844,863	\$8,796,165	\$207,641,028

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

St. Louis Metro

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
			Bal Fwd		
1		<u>Transmission & Distribution Plant</u>	\$198,844,863	\$8,796,165	\$207,641,028
2					
3	344	Fire mains	68,056	5,740	73,797
4	345	Services	2,713,150	198,181	2,911,331
5	346.1	Meters - Bronze Case	1,139,053	200,798	1,339,850
6	346.2	Meters - Plastic Case	8,792	15,081	23,873
7	346.3	Meters - Not Class By Type	9,688,819	494,394	10,183,213
8	347	Meter Installation	8,872,186	435,902	9,308,088
9	348	Hydrants	17,465,640	1,131,188	18,596,828
10	349	Other Transmission & Distribution Plant	(2,677)	0	(2,677)
11		Subtotal	<u>238,797,881</u>	<u>11,277,449</u>	<u>250,075,330</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	459,357	31,251	490,608
15	390.1	Office Structures	792,154	(76,540)	715,614
16	390.2	General Structures - HVAC	25,060	(33,718)	(8,658)
17	390.3	Miscellaneous Structures	494,293	37,875	532,168
18	390.9	Structures & Improvements - Leasehold	174,229	(6)	174,223
19	391	Office Furniture and Equipment	413,338	129,572	542,909
20	391.2	Computers & Peripheral Equipment	726,358	346,621	1,072,979
21	391.25	Computer Software	757,320	9,744,951	10,502,271
22	391.26	Personal Computer Software	40,467	46,281	86,748
23	391.3	Other Office Equipment	10,874	(711)	10,163
24	392.1	Transportation Equipment - Light Trucks	346,390	140,735	487,124
25	392.2	Transportation Equipment - Heavy Trucks	3,832,158	536,059	4,368,217
26	392.3	Transportation Equipment - Cars	1,077,066	729,049	1,806,115
27	392.4	Transportation Equipment - Other	230,447	207,653	438,100
28	393	Stores Equipment	(279,180)	21,185	(257,994)
29	394	Tools, Shop, & Garage Equipment	2,648,046	248,989	2,897,035
30	395	Laboratory Equipment	309,392	39,636	349,028
31	396	Power Operated Equipment	786,766	71,242	858,008
32	397	Communication Equipment (non telephone)	1,013,964	159,527	1,173,491
33	397.2	Telephone Equipment	9,186	5,466	14,652
34	398	Miscellaneous Equipment	229,235	82,847	312,082
35	399	Other Tangible Property	(298,978)	1,102	(297,876)
36		Subtotal	<u>13,797,941</u>	<u>12,469,067</u>	<u>26,267,008</u>
37					
38		Total Plant in Service	<u>\$340,025,544</u>	<u>\$27,412,282</u>	<u>\$367,437,826</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Tri-States

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	2,457	2,457
6		Subtotal	0	2,457	2,457
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	(903)	626	(277)
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	81,402	4,580	85,982
13	316	Supply Mains	86,060	7,331	93,391
14	317	Other P/E-Supply	0	0	0
15		Subtotal	166,559	12,537	179,095
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	(7,672)	281	(7,390)
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	1	1
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	105,558	35,117	140,675
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	3,444	1,593	5,037
26		Subtotal	101,330	36,993	138,323
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	7,773	584	8,358
30	332	Water Treatment Equipment	21,107	(928)	20,179
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	28,880	(344)	28,536
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	120	29	149
37	342	Distribution Reservoirs & Standpipes	181,017	10,154	191,171
38	343	Transmission & Distribution Mains Conv	129,068	(11,307)	117,761
39	343.1	Transmission & Distribution Mains < 4"	0	5	5
40	343.2	Transmission & Distribution Mains 6" - 8"	0	1,079	1,079
41	343.3	Transmission & Distribution Mains > 10"	0	707	707
42		Subtotal	\$310,204	\$667	\$310,872

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Tri-States

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$310,204	\$667	\$310,872
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	76,107	3,660	79,767
6	346.2	Meters - Plastic Case	0	(3)	(3)
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	541,893	71,858	613,751
9	348	Hydrants	1,972	366	2,339
10	349	Other Transmission & Distribution Plant	12,677	(3,995)	8,681
11		Subtotal	<u>1,436</u>	<u>183</u>	<u>1,619</u>
12		<u>General Plant</u>	<u>944,290</u>	<u>72,736</u>	<u>1,017,026</u>
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	56,017	33,363	89,380
15	390.1	Office Structures	0	(1,156)	(1,156)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(3)	(3)
19	391	Office Furniture and Equipment	13,757	2,347	16,104
20	391.2	Computers & Peripheral Equipment	0	(4,032)	(4,032)
21	391.25	Computer Software	0	85,920	85,920
22	391.26	Personal Computer Software	0	420	420
23	391.3	Other Office Equipment	0	(32)	(32)
24	392.1	Transportation Equipment - Light Trucks	82,701	9,358	92,059
25	392.2	Transportation Equipment - Heavy Trucks	0	588	588
26	392.3	Transportation Equipment - Cars	0	5,010	5,010
27	392.4	Transportation Equipment - Other	0	13	13
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	16,667	3,339	20,007
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	15,833	5,311	21,144
32	397	Communication Equipment (non telephone)	6,771	1,251	8,022
33	397.2	Telephone Equipment	0	32	32
34	398	Miscellaneous Equipment	0	77	77
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>191,747</u>	<u>141,806</u>	<u>333,553</u>
37					
38		Total Plant in Service	<u>\$1,432,805</u>	<u>\$266,185</u>	<u>\$1,698,990</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Warrensburg

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	5,583	5,583
6		Subtotal	0	5,583	5,583
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	18,697	3,105	21,802
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	152,161	17,567	169,728
13	316	Supply Mains	74,412	4,432	78,843
14	317	Other P/E-Supply	0	0	0
15		Subtotal	245,270	25,104	270,373
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	58,754	4,643	63,397
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	1,445	118	1,563
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	(147,237)	16,951	(130,287)
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	13,782	2,405	16,187
25	328	Other Pumping Equipment	7,807	356	8,163
26		Subtotal	(65,450)	24,474	(40,976)
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	219,585	16,899	236,484
30	332	Water Treatment Equipment	1,333,081	100,915	1,433,997
31	332.4	Water Treatment Equipment - Filter Plant	2,411	0	2,411
32	333	Water Treatment - Other	0	0	0
33		Subtotal	1,555,077	117,814	1,672,891
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	69,335	8,973	78,308
37	342	Distribution Reservoirs & Standpipes	324,288	18,476	342,764
38	343	Transmission & Distribution Mains Conv	1,436,336	(3,185)	1,433,151
39	343.1	Transmission & Distribution Mains < 4"	3,551	2,434	5,985
40	343.2	Transmission & Distribution Mains 6" - 8"	385,029	57,046	442,075
41	343.3	Transmission & Distribution Mains > 10"	494,882	68,182	563,064
42		Subtotal	\$2,713,420	\$151,926	\$2,865,346

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Warrensburg

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$2,713,420	\$151,926	\$2,865,346
4	345	Services	32,661	1,996	34,656
5	346.1	Meters - Bronze Case	978,017	57,967	1,035,984
6	346.2	Meters - Plastic Case	82,989	21,524	104,513
7	346.3	Meters - Not Class By Type	5,941	5,948	11,889
8	347	Meter Installation	52,564	(10,600)	41,963
9	348	Hydrants	350,198	35,281	385,479
10	349	Other Transmission & Distribution Plant	332,559	20,944	353,503
11		Subtotal	<u>0</u>	<u>0</u>	<u>0</u>
12		<u>General Plant</u>	<u>4,548,347</u>	<u>284,987</u>	<u>4,833,334</u>
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	9,720	(1,301)	8,418
15	390.1	Office Structures	81,290	877	82,167
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	2,636	399	3,035
18	390.9	Structures & Improvements - Leasehold	0	(7)	(7)
19	391	Office Furniture and Equipment	(23,566)	2,357	(21,209)
20	391.2	Computers & Peripheral Equipment	15,689	9,134	24,824
21	391.25	Computer Software	8,448	202,572	211,020
22	391.26	Personal Computer Software	0	955	955
23	391.3	Other Office Equipment	0	(72)	(72)
24	392.1	Transportation Equipment - Light Trucks	(15,919)	13,087	(2,832)
25	392.2	Transportation Equipment - Heavy Trucks	0	1,336	1,336
26	392.3	Transportation Equipment - Cars	23,754	21,311	45,065
27	392.4	Transportation Equipment - Other	34,338	29	34,368
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	13,969	2,455	16,424
30	395	Laboratory Equipment	34,115	4,163	38,278
31	396	Power Operated Equipment	45,971	4,913	50,883
32	397	Communication Equipment (non telephone)	17,260	9,768	27,027
33	397.2	Telephone Equipment	6,174	294	6,468
34	398	Miscellaneous Equipment	17,231	3,330	20,560
35	399	Other Tangible Property	2,521	300	2,822
36		Subtotal	<u>273,630</u>	<u>275,900</u>	<u>549,530</u>
37					
38		Total Plant in Service	<u>\$6,556,875</u>	<u>\$733,860</u>	<u>\$7,290,735</u>
39					
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41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Whitebranch Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	99	99
6		Subtotal	0	99	99
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	(132)	0	(132)
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	13,340	1,306	14,646
13	316	Supply Mains	1,842	199	2,041
14	317	Other P/E-Supply	0	0	0
15		Subtotal	15,051	1,505	16,556
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	808	34	841
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	7,628	767	8,394
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	8,435	800	9,235
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(8)	(8)
30	332	Water Treatment Equipment	83	(111)	(28)
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	83	(119)	(36)
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	12,454	784	13,238
37	342	Distribution Reservoirs & Standpipes	37,508	1,885	39,393
38	343	Transmission & Distribution Mains Conv	(473)	(239)	(712)
39	343.1	Transmission & Distribution Mains < 4"	0	0	0
40	343.2	Transmission & Distribution Mains 6" - 8"	5,008	939	5,947
41	343.3	Transmission & Distribution Mains > 10"	0	29	29
42		Subtotal	\$54,497	\$3,399	\$57,895

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Whitebranch Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$54,497	\$3,399	\$57,895
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	8,719	435	9,154
6	346.2	Meters - Plastic Case	0	(0)	(0)
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	1,143	26	1,169
9	348	Hydrants	0	0	0
10	349	Other Transmission & Distribution Plant	567	88	655
11		Subtotal	<u>0</u>	<u>0</u>	<u>0</u>
12		<u>General Plant</u>	<u>64,927</u>	<u>3,947</u>	<u>68,875</u>
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	877	91	967
15	390.1	Office Structures	0	(47)	(47)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
19	391	Office Furniture and Equipment	0	30	30
20	391.2	Computers & Peripheral Equipment	0	(246)	(246)
21	391.25	Computer Software	0	3,465	3,465
22	391.26	Personal Computer Software	0	17	17
23	391.3	Other Office Equipment	0	(1)	(1)
24	392.1	Transportation Equipment - Light Trucks	0	(40)	(40)
25	392.2	Transportation Equipment - Heavy Trucks	0	24	24
26	392.3	Transportation Equipment - Cars	2,012	202	2,214
27	392.4	Transportation Equipment - Other	0	1	1
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	436	65	502
30	395	Laboratory Equipment	1,075	176	1,250
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	1,019	760	1,778
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	0	3	3
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>5,418</u>	<u>4,502</u>	<u>9,920</u>
37					
38		Total Plant in Service	<u>\$93,915</u>	<u>\$10,735</u>	<u>\$104,649</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Redfield Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	0	0
6		Subtotal	0	0	0
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	10,717	10,717
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	0	14,467	14,467
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	0	25,184	25,184
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	0	0	0
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	0	10,016	10,016
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	0	10,016	10,016
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	0	0
30	332	Water Treatment Equipment	0	0	0
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	0	0
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	0	0	0
37	342	Distribution Reservoirs & Standpipes	0	17,439	17,439
38	343	Transmission & Distribution Mains Conv	0	15,505	15,505
39	343.1	Transmission & Distribution Mains < 4"	0	0	0
40	343.2	Transmission & Distribution Mains 6" - 8"	0	0	0
41	343.3	Transmission & Distribution Mains > 10"	0	0	0
42		Subtotal	\$0	\$32,944	\$32,944

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Redfield Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	0	0	0
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	0	0	0
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	0	0	0
9	348	Hydrants	0	320	320
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>0</u>	<u>33,264</u>	<u>33,264</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	0	0
15	390.1	Office Structures	0	0	0
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	0	0	0
20	391.2	Computers & Peripheral Equipment	0	0	0
21	391.25	Computer Software	0	0	0
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	0	0	0
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	0	0
27	392.4	Transportation Equipment - Other	0	0	0
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	0	0	0
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	0	0
33	397.2	Telephone Equipment	0	0	0
34	398	Miscellaneous Equipment	0	0	0
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>0</u>	<u>0</u>	<u>0</u>
37					
38		Total Plant in Service	<u>\$0</u>	<u>\$68,464</u>	<u>\$68,464</u>
39					
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41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Corporate

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	341,659	(341,659)	0
6		Subtotal	341,659	(341,659)	0
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	1	(1)	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	0	0	0
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	1	(1)	0
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	0	0	0
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	126	(126)	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	0	0	0
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	126	(126)	0
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	(27,760)	27,760	0
30	332	Water Treatment Equipment	155	(155)	0
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	(27,605)	27,605	0
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	(0)	0
36	341	Transmission & Distribution Structures & Improvements	975	(975)	0
37	342	Distribution Reservoirs & Standpipes	(20,248)	20,248	0
38	343	Transmission & Distribution Mains Conv	(16,266)	16,266	0
39	343.1	Transmission & Distribution Mains < 4"	575	(575)	0
40	343.2	Transmission & Distribution Mains 6" - 8"	131,918	(131,918)	0
41	343.3	Transmission & Distribution Mains > 10"	83,924	(83,924)	0
42		Subtotal	\$180,877	(\$180,877)	\$0

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Corporate

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve	
1						
2		<u>Transmission & Distribution Plant</u>	Bal Fwd	\$180,877	(\$180,877)	\$0
3	344	Fire mains	0	0	0	
4	345	Services	0	0	0	
5	346.1	Meters - Bronze Case	(365)	365	0	
6	346.2	Meters - Plastic Case	0	0	0	
7	346.3	Meters - Not Class By Type	0	0	0	
8	347	Meter Installation	0	0	0	
9	348	Hydrants	4,513	(4,513)	0	
10	349	Other Transmission & Distribution Plant	0	0	0	
11		Subtotal	<u>185,025</u>	<u>(185,025)</u>	<u>0</u>	
12		<u>General Plant</u>				
13	389	General Land & Land Rights	0	0	0	
14	390	Stores Shops Equipment Structures	19,264	(19,264)	0	
15	390.1	Office Structures	(160,889)	160,889	0	
16	390.2	General Structures - HVAC	0	0	0	
17	390.3	Miscellaneous Structures	0	0	0	
18	390.9	Structures & Improvements - Leasehold	(458)	458	0	
19	391	Office Furniture and Equipment	96,947	(96,947)	0	
20	391.2	Computers & Peripheral Equipment	(262,058)	262,058	0	
21	391.25	Computer Software	8,532,037	(8,532,037)	0	
22	391.26	Personal Computer Software	58,467	(58,467)	0	
23	391.3	Other Office Equipment	(4,387)	4,387	0	
24	392.1	Transportation Equipment - Light Trucks	138,890	(138,890)	0	
25	392.2	Transportation Equipment - Heavy Trucks	81,737	(81,737)	0	
26	392.3	Transportation Equipment - Cars	646,748	(646,748)	0	
27	392.4	Transportation Equipment - Other	1,157	(1,157)	0	
28	393	Stores Equipment	0	0	0	
29	394	Tools, Shop, & Garage Equipment	43,459	(43,459)	0	
30	395	Laboratory Equipment	0	0	0	
31	396	Power Operated Equipment	0	0	0	
32	397	Communication Equipment (non telephone)	39,054	(39,054)	0	
33	397.2	Telephone Equipment	4,061	(4,061)	0	
34	398	Miscellaneous Equipment	9,052	(9,052)	0	
35	399	Other Tangible Property	0	0	0	
36		Subtotal	<u>9,243,081</u>	<u>(9,243,081)</u>	<u>0</u>	
37						
38		Total Plant in Service	<u>\$9,742,287</u>	<u>(\$9,742,287)</u>	<u>\$0</u>	
39						
40						
41						

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Anna Meadows Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Sewer Plant</u>			
4		Other Including Allocated Plant	\$16,794	\$4,278	\$21,072
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	17,576	2,380	19,956
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	42,716	5,784	48,500
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	78,800	13,125	91,925
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
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26		Total Plant in Service	<u>\$155,886</u>	<u>\$25,567</u>	<u>\$181,453</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Cedar Hill Wastewater

Line #	Acct No	Account Description	Per Books <u>12/31/14</u>	Pro Forma <u>Adjustments</u>	Pro Forma <u>Acc Reserve</u>
2		<u>Sewer Plant</u>			
4		Other Including Allocated Plant	\$49,718	\$25,654	\$75,371
5	351	WW Struct & Imp Coll	50,316	7,145	57,461
6	352.1	WW Collection Sewers Forced	1,014	288	1,303
7	352.2	WW Collecting Mains	152,637	12,988	165,625
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	2,929	453	3,383
10	357	WW Communication Equipment	0	6,238	6,238
11	363	WW Collecting Mains	71,924	18,177	90,101
12	365	WW Pump Equip Other Power	76,615	13,018	89,633
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	99,058	16,149	115,207
15	372	WW Collecting Mains Other	428,256	75,787	504,043
16	373	WW Plant Sewers	28,618	4,672	33,290
17	374	WW Outfall Sewer Lines	2,083	319	2,401
18	392	WW Trans Equipment	10,422	135	10,557
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26		Total Plant in Service	<u>\$973,589</u>	<u>\$181,022</u>	<u>\$1,154,612</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Emerald Point Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Sewer Plant</u>			
4		Other Including Allocated Plant	\$8,803	\$14,881	\$23,685
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	380,076	12,373	392,450
7	352.2	WW Collecting Mains	18,223	9,958	28,180
8	353	WW Services Sewer	0	(462)	(462)
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	17,287	0	17,287
11	363	WW Collecting Mains	(81,393)	23,354	(58,039)
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
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26		Total Plant in Service	<u>\$342,997</u>	<u>\$60,105</u>	<u>\$403,102</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Jefferson City Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Sewer Plant</u>			
4		Other Including Allocated Plant	\$154,694	\$54,254	\$208,949
5	351	WW Struct & Imp Coll	59,527	9,002	68,529
6	352.1	WW Collection Sewers Forced	119,125	14,563	133,688
7	352.2	WW Collecting Mains	4,824	(14,037)	(9,214)
8	353	WW Services Sewer	10	3	12
9	356	WW Power Gen Equip Collecting	(1,359)	146	(1,212)
10	357	WW Communication Equipment	341	1,109	1,450
11	363	WW Collecting Mains	120,912	45,400	166,312
12	365	WW Pump Equip Other Power	219,251	3,532	222,783
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	176,240	3,599	179,839
15	372	WW Collecting Mains Other	184,883	132,760	317,643
16	373	WW Plant Sewers	14,637	65	14,702
17	374	WW Outfall Sewer Lines	11,595	2,285	13,880
18	392	WW Trans Equipment	113,674	21,948	135,623
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26		Total Plant in Service	<u>\$1,178,355</u>	<u>\$274,629</u>	<u>\$1,452,984</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Maplewood Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Sewer Plant</u>			
4		Other Including Allocated Plant	\$73,194	\$15,486	\$88,679
5	351	WW Struct & Imp Coll	8,732	932	9,664
6	352.1	WW Collection Sewers Forced	(3,443)	2,595	(848)
7	352.2	WW Collecting Mains	(843)	(21)	(865)
8	353	WW Services Sewer	112	11	123
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	28,117	8,501	36,618
12	365	WW Pump Equip Other Power	55,783	14	55,796
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	11,075	6,212	17,288
15	372	WW Collecting Mains Other	38,333	30,472	68,805
16	373	WW Plant Sewers	5,458	667	6,125
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	30,663	1,973	32,635
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26		Total Plant in Service	<u>\$247,180</u>	<u>\$66,841</u>	<u>\$314,021</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Meramec Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$4,670	\$13,022	\$17,692
5	351	WW Struct & Imp Coll	0	(2,641)	(2,641)
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	439,934	24,615	464,549
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	370,620	36,140	406,760
15	372	WW Collecting Mains Other	(5,543)	3,901	(1,642)
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	5,731	4,383	10,114
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26		Total Plant in Service	<u>\$815,412</u>	<u>\$79,420</u>	<u>\$894,831</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Ozark Meadows Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	(\$15,480)	\$2,766	(\$12,714)
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	0	(0)	(0)
8	353	WW Services Sewer	13	18	30
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	10,772	2,119	12,891
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
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25					
26		Total Plant in Service	<u>(\$4,695)</u>	<u>\$4,902</u>	<u>\$207</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Platte County WW

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$0	\$2,593	\$2,593
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	19,124	632	19,756
8	353	WW Services Sewer	7,385	172	7,557
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	2,543	0	2,543
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	11,185	724	11,909
18	392	WW Trans Equipment	0	0	0
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25					
26		Total Plant in Service	<u>\$40,237</u>	<u>\$4,121</u>	<u>\$44,358</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Saddlebrook Wastewater

Line #	Acct No	Account Description	Per Books <u>12/31/14</u>	Pro Forma <u>Adjustments</u>	Pro Forma <u>Acc Reserve</u>
2		<u>Sewer Plant</u>			
4		Other Including Allocated Plant	(\$0)	\$2,396	\$2,396
5	351	WW Struct & Imp Coll	4,094	406	4,500
6	352.1	WW Collection Sewers Forced	405,008	40,192	445,200
7	352.2	WW Collecting Mains	0	(15)	(15)
8	353	WW Services Sewer	0	(100)	(100)
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	53,479	6,528	60,007
16	373	WW Plant Sewers	16,682	1,655	18,337
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
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26		Total Plant in Service	<u>\$479,263</u>	<u>\$51,061</u>	<u>\$530,325</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Stonebridge Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Sewer Plant</u>			
4		Other Including Allocated Plant	\$179,578	\$25,947	\$205,526
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	773,700	65,309	839,010
7	352.2	WW Collecting Mains	1,101	(2,329)	(1,229)
8	353	WW Services Sewer	(2,622)	(9,062)	(11,684)
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	513,550	80,606	594,157
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	170,108	7,770	177,878
17	374	WW Outfall Sewer Lines	18,323	1,389	19,713
18	392	WW Trans Equipment	0	0	0
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25					
26		Total Plant in Service	<u>\$1,653,739</u>	<u>\$169,632</u>	<u>\$1,823,371</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Warren County Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$74,425	\$18,988	\$93,413
5	351	WW Struct & Imp Coll	147,145	24,083	171,228
6	352.1	WW Collection Sewers Forced	10,142	315	10,457
7	352.2	WW Collecting Mains	194,836	8,319	203,156
8	353	WW Services Sewer	27,603	(2,817)	24,786
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	306,476	52,694	359,170
12	365	WW Pump Equip Other Power	39,356	6,970	46,325
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	43,256	6,911	50,168
15	372	WW Collecting Mains Other	674,295	101,547	775,842
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
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25					
26		Total Plant in Service	<u>\$1,517,535</u>	<u>\$217,010</u>	<u>\$1,734,545</u>
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Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Arnold Wastewater

Line #	Acct No	Account Description	Per Books <u>12/31/14</u>	Pro Forma <u>Adjustments</u>	Pro Forma <u>Acc Reserve</u>
2		<u>Sewer Plant</u>			
4		Other Including Allocated Plant	\$0	\$12,957,052	\$12,957,052
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	0	0	0
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
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25					
26		Total Plant in Service	<u>\$0</u>	<u>\$12,957,052</u>	<u>\$12,957,052</u>
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