

Line No.	Account No.	Total Missouri Water Retail	Base Cost	Extra Capacity Max Day	Extra Capacity Max Hour	Customer Commercial	Customer Meters	Customer Services	Private Fire	
RATE BASE										
GROSS PLANT IN SERVICE - WATER										
<u>Intangible Plant</u>										
1	3010	Intangible Plant - Organization	\$ 171,683	\$ 87,906	\$ 14,793	\$ 3,057	\$ -	\$ 23,959	\$ 38,500	\$ 3,469
2	3020	Franchises and Consents	4,109	2,104	354	73	-	573	921	83
3	3030	Intangible Plant	3,454,112	1,768,588	297,624	61,511	-	482,025	774,579	69,786
4		<u>Sub-Total : Intangible Plant</u>	\$ 3,629,904	\$ 1,858,597	\$ 312,771	\$ 64,641	\$ -	\$ 506,557	\$ 814,000	\$ 73,337
<u>Source of Supply</u>										
5	3100	Land and Land Rights	\$ 163,671	\$ 163,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	3110	Structures and Improvements	1,909,240	1,909,240	-	-	-	-	-	-
7	3120	Collecting and Impounding Reservoirs	13,875	11,205	2,135	534	-	-	-	-
8	3140	Wells and Springs	1,738,423	1,460,275	278,148	-	-	-	-	-
9	3160	Mains	127,827	103,233	19,673	4,921	-	-	-	-
10		<u>Sub-Total : Source of Supply</u>	\$ 3,953,036	\$ 3,647,625	\$ 299,956	\$ 5,456	\$ -	\$ -	\$ -	\$ -
<u>Pumping Plant</u>										
11	3210	Structures and Improvements	\$ 397,502	\$ 333,902	\$ 63,600	\$ -	\$ -	\$ -	\$ -	\$ -
12	3230	Other Power Production Equipment	206,894	173,791	33,103	-	-	-	-	-
13	3250	Electric Pumping Equipment	166,611	134,555	25,641	6,415	-	-	-	-
14	3251	Submersible Electric Pumping Equipment	1,488,537	1,202,142	229,086	57,309	-	-	-	-
15	3252	High Service or Booster Pumps	1,399,284	1,130,061	215,350	53,872	-	-	-	-
16		<u>Sub-Total : Pumping Plant</u>	\$ 3,658,828	\$ 2,974,452	\$ 566,780	\$ 117,596	\$ -	\$ -	\$ -	\$ -
<u>Water Treatment Plant</u>										
17	3320	Equipment	\$ 922,590	\$ 774,975	\$ 147,614	\$ -	\$ -	\$ -	\$ -	\$ -
18	3322	Chemical Feeders	2,179	1,830	349	-	-	-	-	-
19		<u>Sub-Total : Water Treatment Plant</u>	\$ 924,769	\$ 776,806	\$ 147,963	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Transmission and Distribution</u>										
20	3400	Land and Land Rights	\$ 4,232	\$ 4,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	3410	Structures and Improvements	11,103	11,103	-	-	-	-	-	-
22	3420	Distribution Reservoirs and Standpipes	1,929,858	1,558,553	297,005	74,300	-	-	-	-
23	3430	Transmission and Distribution Mains	11,018,052	8,898,178	1,695,678	424,195	-	-	-	-
24	3450	Services	7,826,842	-	-	-	-	-	7,826,842	-
25	3460	Meters	4,459,826	-	-	-	-	4,459,826	-	-
26	3461	Meter and Meter Install	304,717	-	-	-	-	304,717	-	-
27	3470	Meter Installations	106,148	-	-	-	-	106,148	-	-
28	3480	Hydrants	705,160	-	-	-	-	-	-	705,160
29		<u>Sub-Total : Transmission and Distribution</u>	\$ 26,365,938	\$ 10,472,067	\$ 1,992,683	\$ 498,495	\$ -	\$ 4,870,692	\$ 7,826,842	\$ 705,160
<u>General Plant</u>										
30	3890	Land and Land Rights	\$ 7,706	\$ 3,946	\$ 664	\$ 137	\$ -	\$ 1,075	\$ 1,728	\$ 156
31	3900	Structures and Improvements	120,383	61,639	10,373	2,144	-	16,800	26,996	2,432
32	3910	Office Furniture and Equipment	301,804	154,531	26,005	5,375	-	42,117	67,679	6,098
33	3911	Office Computer and Electronic Equipment	77,861	39,867	6,709	1,387	-	10,866	17,460	1,573
34	3920	Transportation Equipment	664,652	340,318	57,270	11,836	-	92,753	149,047	13,428
35	3930	Stores Equipment	7,146	3,659	616	127	-	997	1,602	144
36	3940	Tools, Shop and Garage Equipment	178,930	91,616	15,418	3,186	-	24,970	40,125	3,615
37	3950	Laboratory Equipment	4,866	2,492	419	87	-	679	1,091	98
38	3960	Power-Operated Equipment	30,578	15,657	2,635	545	-	4,267	6,857	618
39	3970	Communication Equipment	69,785	35,731	6,013	1,243	-	9,739	15,649	1,410
40	3980	Miscellaneous Equipment	117,264	60,042	10,104	2,088	-	16,364	26,296	2,369
41	3990	Other Tangible Plant	221,866	113,601	19,117	3,951	-	30,962	49,753	4,483
42		<u>Sub-Total : General Plant</u>	\$ 1,802,841	\$ 923,098	\$ 155,342	\$ 32,105	\$ -	\$ 251,588	\$ 404,284	\$ 36,424
43		<u>SUB-TOTAL: GROSS PLANT IN SERVICE - WATER</u>	\$ 40,335,316	\$ 20,652,644	\$ 3,475,495	\$ 718,292	\$ -	\$ 5,628,837	\$ 9,045,126	\$ 814,922
ACCUMULATED DEPRECIATION - WATER										
<u>Intangible Plant</u>										
44	3010	Intangible - Organization	\$ (11,168)	\$ (5,718)	\$ (962)	\$ (199)	\$ -	\$ (1,559)	\$ (2,504)	\$ (226)
45	3030	Intangible Plant	(151,023)	(77,327)	(13,013)	(2,689)	-	(21,075)	(33,867)	(3,051)

46		<u>Sub-Total : Intangible Plant</u>	\$ (162,191)	\$ (83,046)	\$ (13,975)	\$ (2,888)	\$ -	\$ (22,634)	\$ (36,371)	\$ (3,277)
		<u>Source of Supply</u>								
47	3110	Structures and Improvements	\$ (747,433)	\$ (747,433)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	3120	Collecting and Impounding Reservoirs	(101)	(82)	(16)	(4)	-	-	-	-
49	3140	Wells and Springs	(548,601)	(460,825)	(87,776)	-	-	-	-	-
50	3160	Mains	(36,795)	(29,716)	(5,663)	(1,417)	-	-	-	-
51		<u>Sub-Total : Source of Supply</u>	\$ (1,332,931)	\$ (1,238,056)	\$ (93,455)	\$ (1,421)	\$ -	\$ -	\$ -	\$ -
		<u>Pumping Plant</u>								
52	3210	Structures and Improvements	\$ (33,891)	\$ (28,468)	\$ (5,423)	\$ -	\$ -	\$ -	\$ -	\$ -
53	3250	Electric Pumping Equipment	(57,468)	(46,411)	(8,844)	(2,213)	-	-	-	-
54	3230	Other Power Production Equipment	(19,807)	(16,637)	(3,169)	-	-	-	-	-
55	3251	Submersible Electric Pumping Equipment	(1,200,258)	(969,328)	(184,720)	(46,210)	-	-	-	-
56	3252	High Service or Booster Pumps	(986,573)	(796,756)	(151,834)	(37,983)	-	-	-	-
57		<u>Sub-Total : Pumping Plant</u>	\$ (2,297,996)	\$ (1,857,601)	\$ (353,989)	\$ (86,405)	\$ -	\$ -	\$ -	\$ -
		<u>Water Treatment Plant</u>								
58	3320	Equipment	\$ (75,896)	\$ (63,752)	\$ (12,143)	\$ -	\$ -	\$ -	\$ -	\$ -
59	3322	Chemical Feeders	(2,084)	(1,751)	(333)	-	-	-	-	-
60		<u>Sub-Total : Water Treatment Plant</u>	\$ (77,980)	\$ (65,503)	\$ (12,477)	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>Transmission and Distribution</u>								
61	3400	Land and Land Rights	\$ (2,500)	\$ (2,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	3410	Structures and Improvements	(1,008)	(1,008)	-	-	-	-	-	-
63	3420	Distribution Reservoirs and Standpipes	(1,154,518)	(932,389)	(177,680)	(44,449)	-	-	-	-
64	3430	Transmission and Distribution Mains	(4,152,581)	(3,353,624)	(639,082)	(159,874)	-	-	-	-
65	3450	Services	(2,289,281)	-	-	-	-	-	(2,289,281)	-
66	3460	Meters	(566,855)	-	-	-	-	(566,855)	-	-
67	3461	Accumulated Depreciation of Meters	(134,381)	-	-	-	-	(134,381)	-	-
68	3470	Meter Installations	(124,212)	-	-	-	-	(124,212)	-	-
69	3480	Hydrants	(313,581)	-	-	-	-	-	-	(313,581)
70		<u>Sub-Total : Transmission and Distribution</u>	\$ (8,738,917)	\$ (4,289,521)	\$ (816,762)	\$ (204,323)	\$ -	\$ (825,448)	\$ (2,289,281)	\$ (313,581)
		<u>General Plant</u>								
71	3890	Land and Land Rights	\$ (783)	\$ (401)	\$ (68)	\$ (14)	\$ -	\$ (109)	\$ (176)	\$ (16)
72	3900	Structures and Improvements	(53,697)	(27,494)	(4,627)	(956)	(7,494)	(12,042)	(1,085)	(1,085)
73	3910	Office Furniture and Equipment	(117,009)	(59,911)	(10,082)	(2,084)	(16,329)	(26,239)	(2,364)	(2,364)
74	3911	Office Computer and Electronic Equipment	(56,971)	(29,170)	(4,909)	(1,015)	(7,950)	(12,776)	(1,151)	(1,151)
75	3920	Transportation Equipment	(328,024)	(167,956)	(28,264)	(5,841)	(45,776)	(73,559)	(6,627)	(6,627)
76	3930	Stores Equipment	(4,857)	(2,487)	(418)	(86)	(678)	(1,089)	(98)	(98)
77	3940	Tools, Shop and Garage Equipment	(102,992)	(52,734)	(8,874)	(1,834)	(14,373)	(23,096)	(2,081)	(2,081)
78	3950	Laboratory Equipment	(3,667)	(1,878)	(316)	(65)	(512)	(822)	(74)	(74)
79	3960	Power-Operated Equipment	(16,461)	(8,428)	(1,418)	(293)	(2,297)	(3,691)	(333)	(333)
80	3970	Communication Equipment	(6,111)	(3,129)	(527)	(109)	(853)	(1,370)	(123)	(123)
81	3980	Miscellaneous Equipment	(70,490)	(36,092)	(6,074)	(1,255)	(9,837)	(15,807)	(1,424)	(1,424)
82	3990	Other Tangible Plant	(58,794)	(30,104)	(5,066)	(1,047)	(8,205)	(13,184)	(1,188)	(1,188)
83		<u>Sub-Total : General Plant</u>	\$ (819,856)	\$ (419,786)	\$ (70,643)	\$ (14,600)	\$ -	\$ (114,412)	\$ (183,851)	\$ (16,564)
84		<u>SUB-TOTAL: ACCUMULATED DEPRECIATION - WATER</u>	\$ (13,429,870)	\$ (7,953,512)	\$ (1,361,301)	\$ (309,638)	\$ -	\$ (962,494)	\$ (2,509,504)	\$ (333,422)
		<u>Cost of Removal - Water</u>								
85	1080	Accumulated Depreciation	\$ 3,003	\$ 3,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	1084	Accumulated Depreciation - COR	40,488	40,488	-	-	-	-	-	-
87	2420	Accrued Cost of Removal	261,168	261,168	-	-	-	-	-	-
88		<u>Sub-Total : Cost of Removal - Water</u>	\$ 304,659	\$ 304,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89		<u>NET PLANT IN SERVICE - WATER</u>	\$ 26,905,445	\$ 12,699,131	\$ 2,114,194	\$ 408,654	\$ -	\$ 4,666,344	\$ 6,535,623	\$ 481,499
90		<u>NET PLANT IN SERVICE W/COR - WATER</u>	\$ 27,210,104	\$ 13,003,790	\$ 2,114,194	\$ 408,654	\$ -	\$ 4,666,344	\$ 6,535,623	\$ 481,499
		<u>WORKING CAPITAL - WATER</u>								
		<u>Cash Working Capital - Water</u>								
91		Cash Working Capital	\$ 75,409	\$ 36,038	\$ 5,859	\$ 1,133	\$ -	\$ 12,932	\$ 18,112	\$ 1,334

92		<u>Sub-Total : Cash Working Capital - Water</u>	\$	75,409	\$	36,038	\$	5,859	\$	1,133	\$	-	\$	12,932	\$	18,112	\$	1,334
		<u>Prepayments - Water</u>																
93	1660	Prepaid Insurance	\$	41,872	\$	20,011	\$	3,253	\$	629	\$	-	\$	7,181	\$	10,057	\$	741
94	1660	Prepaid Expenses		44,331		21,186		3,444		666		-		7,602		10,648		784
95		<u>Sub-Total : Prepayments - Water</u>	\$	86,203	\$	41,197	\$	6,698	\$	1,295	\$	-	\$	14,783	\$	20,705	\$	1,525
		<u>Materials, Supplies and Fuel Inventory - Water</u>																
96	1832	Payroll Clearing Stat	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
97	1840	Misc Billing Clearing		96,263		46,004		7,480		1,446		-		16,508		23,122		1,703
98	1842	Payroll Benefit Clearing		-		-		-		-		-		-		-		-
99	1843	Transp Exp-DR-Clearing Only		791		378		61		12		-		136		190		14
100	1844	401 (K) Clearing		(17,405)		(8,318)		(1,352)		(261)		-		(2,985)		(4,181)		(308)
101	1847	Payroll Clearing Stat		-		-		-		-		-		-		-		-
102		<u>Sub-Total : Materials, Supplies and Fuel Inventory - Water</u>	\$	79,649	\$	38,064	\$	6,189	\$	1,196	\$	-	\$	13,659	\$	19,131	\$	1,409
103		SUB-TOTAL: WORKING CAPITAL - WATER	\$	241,261	\$	115,299	\$	18,746	\$	3,623	\$	-	\$	41,375	\$	57,949	\$	4,269
		ADDITIONS AND DEDUCTIONS FROM RATE BASE - WATER																
		<u>Customer Deposits - Water</u>																
104	2350	Customer Deposit Held	\$	(105,757)	\$	(50,542)	\$	(8,217)	\$	(1,588)	\$	-	\$	(18,137)	\$	(25,402)	\$	(1,871)
105		<u>Sub-Total : Customer Deposits - Water</u>	\$	(105,757)	\$	(50,542)	\$	(8,217)	\$	(1,588)	\$	-	\$	(18,137)	\$	(25,402)	\$	(1,871)
		<u>Customer Advances - Water</u>																
106	2520	Customer Advances for Construction	\$	(6,597)	\$	(3,153)	\$	(513)	\$	(99)	\$	-	\$	(1,131)	\$	(1,585)	\$	(117)
107		<u>Sub-Total : Customer Advances - Water</u>	\$	(6,597)	\$	(3,153)	\$	(513)	\$	(99)	\$	-	\$	(1,131)	\$	(1,585)	\$	(117)
		<u>CIAC - Water</u>																
108	2710	CIAC	\$	(466,105)	\$	(222,753)	\$	(36,216)	\$	(7,000)	\$	-	\$	(79,934)	\$	(111,954)	\$	(8,248)
109		<u>Sub-Total : CIAC - Water</u>	\$	(466,105)	\$	(222,753)	\$	(36,216)	\$	(7,000)	\$	-	\$	(79,934)	\$	(111,954)	\$	(8,248)
		<u>Regulatory Assets - Water</u>																
110	1860	Flex Accounts	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
111	1862	Deferred Tank Painting Expense		230,128		109,979		17,881		3,456		-		39,465		55,275		4,072
112	1863	Regulatory Asset - Acquisition		-		-		-		-		-		-		-		-
113	186X	Property Tax Tracker / Prepaid Pension Asset		317,108		151,547		24,639		4,762		-		54,382		76,166		5,611
114		<u>Sub-Total : Regulatory Assets - Water</u>	\$	547,236	\$	261,526	\$	42,520	\$	8,219	\$	-	\$	93,847	\$	131,441	\$	9,684
		<u>Regulatory Liabilities - Water</u>																
115	2549	Def. Reg. Liab - 2017 Tax Act	\$	(32,062)	\$	(15,323)	\$	(2,491)	\$	(482)	\$	-	\$	(5,498)	\$	(7,701)	\$	(567)
116		<u>Sub-Total : Regulatory Liabilities - Water</u>	\$	(32,062)	\$	(15,323)	\$	(2,491)	\$	(482)	\$	-	\$	(5,498)	\$	(7,701)	\$	(567)
		<u>Accumulated Deferred Income Tax - Water</u>																
117	1900	Accum Deferred Income Taxes - Assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
118	2820	Accum Deferred Inc Taxes - Plant		1,252,982		598,804		97,355		18,818		-		214,878		300,955		22,172
119	2830	Accum Deferred Inc Taxes - Other		(1,229,667)		(587,661)		(95,544)		(18,468)		-		(210,879)		(295,355)		(21,760)
120		<u>Sub-Total : Accumulated Deferred Income Tax - Water</u>	\$	23,315	\$	11,142	\$	1,812	\$	350	\$	-	\$	3,998	\$	5,600	\$	413
121		SUB-TOTAL: ADDITIONS AND DEDUCTIONS FROM RATE BASE - WATER	\$	(39,971)	\$	(19,102)	\$	(3,106)	\$	(600)	\$	-	\$	(6,855)	\$	(9,601)	\$	(707)
122		TOTAL RATE BASE - WATER	\$	27,411,394	\$	13,099,987	\$	2,129,834	\$	411,678	\$	-	\$	4,700,863	\$	6,583,971	\$	485,061