

Liberty Utilities (Missouri Water) LLC d/b/a Liberty Utilities (Liberty)

Test Year Ending December 31, 2022

WR-2024-0104; SR-2024-0105

WP 3.2 - Accumulated Depreciation/Amortization

Line No.	DEPR GRP	Account	NARUC DESCR	Reference	Missouri Water Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Addition	RB ADJ 3 Shared Services Plant Additions	Missouri Water Pro Forma Adjustments	Missouri Water Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (f) thru (h)	(j) = (e) + (i)
ACCUMULATED DEPRECIATION										
				PIS Input						
(1) 1	3010	8647-2-0100-10-1655-3010	Intangible - Organization		\$ (11,168)	\$ -	\$ -	\$ -	\$ -	\$ (11,168)
(1) 2	3030	8118-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(8,609)	(8,609)	(8,609)
(1) 3	3030	8120-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(1,913)	(1,913)	(1,913)
(1) 4	3030	8122-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(3,784)	(3,784)	(3,784)
(1) 5	3030	8149-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(16,866)	(16,866)	(16,866)
(1) 6	3030	8152-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(9,672)	(9,672)	(9,672)
(1) 7	3030	8641-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(1,657)	(1,657)	(1,657)
(1) 8	3030	8642-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(993)	(993)	(993)
(1) 9	3030	8643-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(2,009)	(2,009)	(2,009)
(1) 10	3030	8644-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(2,406)	(2,406)	(2,406)
(1) 11	3030	8645-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(8,316)	(8,316)	(8,316)
(1) 12	3030	8646-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(1,120)	(1,120)	(1,120)
(1) 13	3030	8647-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(2,410)	(2,410)	(2,410)
(1) 14	3030	8649-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(86,746)	(86,746)	(86,746)
(1) 15	3030	8650-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(1,554)	(1,554)	(1,554)
(1) 16	3030	8652-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(993)	(993)	(993)
17	3030	8653-2-0100-10-1655-3030	Intangible - Organization		(243)	(87)	-	(1,646)	(1,732)	(1,975)
(1) 18	3030	8656-2-0100-10-1655-3030	Intangible - Organization		-	-	-	(54,328)	(54,328)	(54,328)
19			Total Intangible - Water:		(11,411)	(87)	-	(205,021)	(205,108)	(216,519)
20	3110	8118-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(44,037)	(9,152)	-	-	(9,152)	(53,189)
21	3110	8120-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(241,965)	(1,928)	-	-	(1,928)	(243,893)
22	3110	8122-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(40,017)	(3,876)	-	-	(3,876)	(43,892)
23	3110	8149-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(47,798)	(13,347)	-	-	(13,347)	(61,145)
24	3110	8152-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(40,728)	(8,217)	-	-	(8,217)	(48,945)
25	3110	8641-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(1,436)	(77)	-	-	(77)	(1,513)
26	3110	8642-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(3,984)	(171)	-	-	(171)	(4,156)
27	3110	8644-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(12,940)	(6,464)	-	-	(6,464)	(19,404)
28	3110	8647-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(3,824)	(46)	-	-	(46)	(3,870)
29	3110	8649-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(250,470)	(15,917)	-	-	(15,917)	(266,387)
30	3110	8650-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(46)	(9)	-	-	(9)	(56)
31	3110	8652-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(17)	(4)	-	-	(4)	(21)
32	3110	8653-2-0100-10-1655-3110	A/D Supply - Structures and Improvements		(885)	(78)	-	-	(78)	(963)
(1) 33	3120	8149-2-0100-10-1655-3120	Collecting and Impounding Reservoirs		-	(86)	-	-	(86)	(86)
(1) 34	3120	8152-2-0100-10-1655-3120	Collecting and Impounding Reservoirs		-	(15)	-	-	(15)	(15)
35	3140	8118-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(90,154)	(2,774)	-	-	(2,774)	(92,928)
36	3140	8120-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(59,472)	(3,587)	-	-	(3,587)	(63,059)
37	3140	8122-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(54,839)	(3,074)	-	-	(3,074)	(57,913)
38	3140	8149-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(74,535)	(10,808)	-	-	(10,808)	(85,343)
39	3140	8152-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(9,761)	(4,134)	-	-	(4,134)	(13,895)
40	3140	8641-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(7,484)	(331)	-	-	(331)	(7,815)
41	3140	8642-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(7,152)	(432)	-	-	(432)	(7,584)
42	3140	8643-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(1,711)	(1,279)	-	-	(1,279)	(2,990)
43	3140	8644-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(10,518)	(635)	-	-	(635)	(11,154)
44	3140	8645-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(5,235)	(7,659)	-	-	(7,659)	(12,894)
45	3140	8646-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(9,068)	(1,421)	-	-	(1,421)	(10,489)
46	3140	8647-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(17,074)	(167)	-	-	(167)	(17,241)
47	3140	8649-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(131,029)	(7,094)	-	-	(7,094)	(138,123)
48	3140	8650-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(19,089)	(575)	-	-	(575)	(19,663)
49	3140	8652-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(914)	(383)	-	-	(383)	(1,297)
50	3140	8653-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(5,946)	(268)	-	-	(268)	(6,214)

Line No.	DEPR GRP (a)	Account (b)	NARUC DESCR (c)	Reference (d)	Missouri Water	RB ADJ 1	RB ADJ 2	RB ADJ 3	Missouri Water	Missouri Water
					Test Year Ending Balance (e)	Plant Additions (f)	Common Plant Addition (g)	Shared Services Plant Additions (h)	Pro Forma Adjustments (i) = (f) thru (h)	Pro Forma Balance (j) = (e) + (i)
51	3140	8656-2-0100-10-1655-3140	A/D Supply - Wells and Springs		(205,339)	(29,983)	-	-	(29,983)	(235,321)
52	3160	8118-2-0100-10-1655-3160	A/D Supply - Mains		(28,175)	(927)	-	-	(927)	(29,102)

Line No.	DEPR GRP	Account	NARUC DESCR	Reference	Missouri Water	RB ADJ 1	RB ADJ 2	RB ADJ 3	Missouri Water	Missouri Water
					Test Year Ending Balance	Plant Additions	Common Plant Addition	Shared Services Plant Additions	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (f) thru (h)	(j) = (e) + (i)
53	3160	8122-2-0100-10-1655-3160	A/D Supply - Mains		(218)	(145)	-	-	(145)	(363)
54	3160	8645-2-0100-10-1655-3160	A/D Supply - Mains		(2,522)	(1,478)	-	-	(1,478)	(4,000)
55	3160	8647-2-0100-10-1655-3160	Accum Depr – Supply Mains		(1,228)	(512)	-	-	(512)	(1,739)
56	3160	8653-2-0100-10-1655-3160	A/D Supply - Mains		(1,576)	(15)	-	-	(15)	(1,591)
57			Total Source of Supply - Water:		(1,431,186)	(137,066)	-	-	(137,066)	(1,568,252)
(1) 57	3210	8641-2-0100-10-1655-3210	A/D Pumping - Structures & Improvements		-	(12,478)	-	-	(12,478)	(12,478)
58	3210	8643-2-0100-10-1655-3210	A/D Pumping - Structures & Improvements		(8,987)	(112)	-	-	(112)	(9,099)
59	3210	8645-2-0100-10-1655-3210	A/D Pumping - Structures & Improvements		(3,145)	(169)	-	-	(169)	(3,314)
60	3210	8646-2-0100-10-1655-3210	A/D Pumping - Structures & Improvements		(5,395)	(298)	-	-	(298)	(5,693)
61	3210	8650-2-0100-10-1655-3210	A/D Pumping - Structures & Improvements		(569)	(5)	-	-	(5)	(574)
62	3210	8652-2-0100-10-1655-3210	A/D Pumping - Structures & Improvements		(2,670)	(31)	-	-	(31)	(2,701)
63	3210	8653-2-0100-10-1655-3210	A/D Pumping - Structures & Improvements		(29)	(3)	-	-	(3)	(33)
(1) 64	3250	8120-2-0100-10-1655-3250	Pumping - Electric Pumping Equipment		-	(2,582)	-	-	(2,582)	(2,582)
(1) 65	3250	8152-2-0100-10-1655-3250	Pumping - Electric Pumping Equipment		-	(945)	-	-	(945)	(945)
66	3250	8644-2-0100-10-1655-3250	A/D Pumping - Electric Pumping Equipment		(43,012)	(10,929)	-	-	(10,929)	(53,941)
(1) 67	3250	8656-2-0100-10-1655-3250	Pumping - Electric Pumping Equipment		-	(215)	-	-	(215)	(215)
(1) 67	3230	8152-2-0100-10-1655-3230	Other Power Production Equipment		-	(6,335)	-	-	(6,335)	(6,335)
(1) 68	3230	8650-2-0100-10-1655-3230	Other Power Production Equipment		-	(4,525)	-	-	(4,525)	(4,525)
(1) 69	3230	8652-2-0100-10-1655-3230	Other Power Production Equipment		-	(4,478)	-	-	(4,478)	(4,478)
(1) 70	3230	8653-2-0100-10-1655-3230	Other Power Production Equipment		-	(4,468)	-	-	(4,468)	(4,468)
(1) 71	3230	8656-2-0100-10-1655-3230	Other Power Production Equipment		-	(12,350)	-	-	(12,350)	(12,350)
(1) 72	3251	8118-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		-	(2,683)	-	-	(2,683)	(2,683)
73	3251	8149-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		(161,043)	(60,024)	-	-	(60,024)	(221,067)
74	3251	8641-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		(6,919)	(1,825)	-	-	(1,825)	(8,744)
75	3251	8642-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		(14,818)	(552)	-	-	(552)	(15,371)
(1) 76	3251	8643-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		-	(1,743)	-	-	(1,743)	(1,743)
77	3251	8645-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		(43,420)	(1,903)	-	-	(1,903)	(45,323)
78	3251	8646-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		(10,449)	(3,729)	-	-	(3,729)	(14,178)
79	3251	8647-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		(45,351)	(2,258)	-	-	(2,258)	(47,609)
80	3251	8649-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		(705,811)	(103,770)	-	-	(103,770)	(809,581)
81	3251	8650-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		(18,819)	(71)	-	-	(71)	(18,889)
82	3251	8652-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		(4,479)	-	-	-	-	(4,479)
83	3251	8653-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		(10,167)	(423)	-	-	(423)	(10,590)
84	3251	8656-2-0100-10-1655-3251	A/D Pumping - Submersible Electric Pumping Equipme		(109,186)	(1,060)	-	-	(1,060)	(110,246)
85	3252	8118-2-0100-10-1655-3252	A/D Pumping - High Service or Booster Pumps		(254,015)	(35,854)	-	-	(35,854)	(289,869)
86	3252	8120-2-0100-10-1655-3252	A/D Pumping - High Service or Booster Pumps		(227,318)	(7,615)	-	-	(7,615)	(234,933)
87	3252	8122-2-0100-10-1655-3252	A/D Pumping - High Service or Booster Pumps		(34,488)	(9,564)	-	-	(9,564)	(44,051)
88	3252	8149-2-0100-10-1655-3252	A/D Pumping - High Service or Booster Pumps		(156,387)	(31,035)	-	-	(31,035)	(187,422)
89	3252	8152-2-0100-10-1655-3252	A/D Pumping - High Service or Booster Pumps		(153,309)	(15,232)	-	-	(15,232)	(168,541)
90	3252	8641-2-0100-10-1655-3252	A/D Pumping - High Service or Booster Pumps		(17,621)	(16,704)	-	-	(16,704)	(34,325)
91	3252	8642-2-0100-10-1655-3252	A/D Pumping - High Service or Booster Pumps		(9,917)	(2,284)	-	-	(2,284)	(12,201)
92	3252	8643-2-0100-10-1655-3252	A/D Pumping - High Service or Booster Pumps		(12,570)	(324)	-	-	(324)	(12,894)
93	3252	8645-2-0100-10-1655-3252	A/D Pumping - High Service or Booster Pumps		(7,359)	(2,262)	-	-	(2,262)	(9,621)
94	3252	8646-2-0100-10-1655-3252	A/D Pumping - High Service or Booster Pumps		10,354	(3,070)	-	-	(3,070)	7,283
95			Total Pumping Plant - Water:		(2,056,898)	(363,908)	-	-	(363,908)	(2,420,807)

Line No.	DEPR GRP	Account	NARUC DESCR	Reference	Missouri Water	RB ADJ 1	RB ADJ 2	RB ADJ 3	Missouri Water	Missouri Water
					Test Year Ending Balance	Plant Additions	Common Plant Addition	Shared Services Plant Additions	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (f) thru (h)	(j) = (e) + (i)
96	3320	8118-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(14,135)	(5,261)	-	-	(5,261)	(19,396)
97	3320	8120-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(10,222)	(1,164)	-	-	(1,164)	(11,387)
98	3320	8122-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(11,909)	(4,603)	-	-	(4,603)	(16,512)
99	3320	8149-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(3,480)	(5,260)	-	-	(5,260)	(8,740)
100	3320	8152-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(5,053)	(1,399)	-	-	(1,399)	(6,452)
101	3320	8641-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(864)	(1,923)	-	-	(1,923)	(2,787)
102	3320	8642-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(928)	28	-	-	28	(899)
103	3320	8643-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(2,449)	(201)	-	-	(201)	(2,651)
104	3320	8644-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(1,733)	(1,035)	-	-	(1,035)	(2,767)
105	3320	8645-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(6,003)	(4,839)	-	-	(4,839)	(10,841)
106	3320	8646-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(947)	(942)	-	-	(942)	(1,889)
107	3320	8647-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(705)	(470)	-	-	(470)	(1,174)
108	3320	8649-2-0100-10-1655-3320	A/D Water Treatment - Equipment		21,753	(5,566)	-	-	(5,566)	16,187
109	3320	8650-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(827)	(905)	-	-	(905)	(1,732)
110	3320	8652-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(2,257)	(1,007)	-	-	(1,007)	(3,264)
111	3320	8653-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(950)	(639)	-	-	(639)	(1,589)
112	3320	8656-2-0100-10-1655-3320	A/D Water Treatment - Equipment		(111,985)	(16,844)	-	-	(16,844)	(128,829)
113	3322	8149-2-0100-10-1655-3322	A/D Water Treatment - Chemical Feeders		(2,000)	(84)	-	-	(84)	(2,084)
114			Total Water Treatment Plant - Water:		(154,693)	(52,116)	-	-	(52,116)	(206,809)
115	3400	8647-2-0100-10-1655-3400	A/D T&D Land & Land Rights		(2,500)	-	-	-	-	(2,500)
116	3410	8152-2-0100-10-1655-3410	A/D T&D - Structures and Improvements		916	-	-	-	-	916
117	3410	8650-2-0100-10-1655-3410	A/D - T&D Structures and Improvements		(1,776)	(148)	-	-	(148)	(1,924)
118	3420	8118-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(131,950)	(10,721)	-	-	(10,721)	(142,671)
119	3420	8120-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(140,649)	(8,876)	-	-	(8,876)	(149,526)
120	3420	8122-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(42,254)	(1,679)	-	-	(1,679)	(43,933)
121	3420	8149-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(251,976)	(20,613)	-	-	(20,613)	(272,589)
122	3420	8152-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(32,618)	(387)	-	-	(387)	(33,005)
123	3420	8641-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(5,345)	(236)	-	-	(236)	(5,581)
124	3420	8642-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(8,881)	(430)	-	-	(430)	(9,311)
125	3420	8643-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(4,449)	(181)	-	-	(181)	(4,630)
126	3420	8644-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(44,741)	(3,235)	-	-	(3,235)	(47,976)
127	3420	8645-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(42,116)	(1,741)	-	-	(1,741)	(43,857)
128	3420	8646-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(4,481)	(217)	-	-	(217)	(4,699)
129	3420	8647-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(39,605)	(481)	-	-	(481)	(40,086)
130	3420	8649-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(315,688)	(11,640)	-	-	(11,640)	(327,328)
131	3420	8650-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(26,367)	(96)	-	-	(96)	(26,463)
132	3420	8652-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(1,929)	(712)	-	-	(712)	(2,641)
133	3420	8653-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(191)	(30)	-	-	(30)	(221)
134	3420	8656-2-0100-10-1655-3420	A/D T & D - Distribution Reservoirs and Standpipes		(1,028,755)	(64,531)	-	-	(64,531)	(1,093,285)
135	3430	8118-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(296,904)	(23,612)	-	-	(23,612)	(320,516)
136	3430	8120-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(119,884)	(7,994)	-	-	(7,994)	(127,878)
137	3430	8122-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(93,262)	(11,051)	-	-	(11,051)	(104,313)
138	3430	8149-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(329,745)	(19,647)	-	-	(19,647)	(349,392)
139	3430	8152-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(154,335)	(14,307)	-	-	(14,307)	(168,641)
140	3430	8641-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(30,626)	(1,759)	-	-	(1,759)	(32,385)
141	3430	8642-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(36,226)	(1,634)	-	-	(1,634)	(37,860)
142	3430	8643-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(2,657)	(2,964)	-	-	(2,964)	(5,622)
143	3430	8644-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(63,240)	(3,036)	-	-	(3,036)	(66,276)
144	3430	8645-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(75,948)	(13,568)	-	-	(13,568)	(89,516)
145	3430	8646-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(18,225)	(1,078)	-	-	(1,078)	(19,303)
146	3430	8647-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(51,919)	(3,628)	-	-	(3,628)	(55,547)
147	3430	8649-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(2,567,675)	(181,762)	-	-	(181,762)	(2,749,436)
148	3430	8650-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(1,035)	(390)	-	-	(390)	(1,424)
149	3430	8652-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(2,311)	(248)	-	-	(248)	(2,559)
150	3430	8653-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(21,321)	(591)	-	-	(591)	(21,913)
151	3430	8656-2-0100-10-1655-3430	A/D T & D - Transmission and Distribution Mains		(337,843)	(6,872)	-	-	(6,872)	(344,715)
152	3450	8118-2-0100-10-1655-3450	A/D T & D - Services		(157,081)	(1,174)	-	-	(1,174)	(158,255)

Line No.	DEPR GRP	Account	NARUC DESCR	Reference	Missouri Water	RB ADJ 1	RB ADJ 2	RB ADJ 3	Missouri Water	Missouri Water
					Test Year Ending Balance	Plant Additions	Common Plant Addition	Shared Services Plant Additions	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (f) thru (h)	(j) = (e) + (i)
153	3450	8120-2-0100-10-1655-3450	A/D T & D - Services		(2,035)	(273)	-	-	(273)	(2,308)
154	3450	8122-2-0100-10-1655-3450	A/D T & D - Services		6,114	(1,799)	-	-	(1,799)	4,316
155	3450	8149-2-0100-10-1655-3450	A/D T & D - Services		(1,681)	(3,582)	-	-	(3,582)	(5,263)
156	3450	8152-2-0100-10-1655-3450	A/D T & D - Services		(3,400)	(6,184)	-	-	(6,184)	(9,583)
157	3450	8641-2-0100-10-1655-3450	A/D T & D - Services		(663)	(44)	-	-	(44)	(706)
158	3450	8642-2-0100-10-1655-3450	A/D T & D - Services		(44)	(59)	-	-	(59)	(103)
159	3450	8643-2-0100-10-1655-3450	A/D T & D - Services		(118)	(930)	-	-	(930)	(1,048)
160	3450	8644-2-0100-10-1655-3450	A/D T & D - Services		(147)	(261)	-	-	(261)	(408)
161	3450	8645-2-0100-10-1655-3450	A/D T & D - Services		(3,533)	(8,242)	-	-	(8,242)	(11,775)
162	3450	8646-2-0100-10-1655-3450	A/D T & D - Services		(2,890)	(298)	-	-	(298)	(3,188)
163	3450	8647-2-0100-10-1655-3450	A/D T & D - Services		(20,731)	(664)	-	-	(664)	(21,395)
164	3450	8649-2-0100-10-1655-3450	A/D T & D - Services		(1,852,415)	(222,226)	-	-	(222,226)	(2,074,641)
165	3450	8650-2-0100-10-1655-3450	A/D T & D - Services		(2,623)	(754)	-	-	(754)	(3,377)
166	3450	8652-2-0100-10-1655-3450	A/D T & D - Services		(1,392)	(93)	-	-	(93)	(1,485)
(1) 167	3450	8653-2-0100-10-1655-3450	A/D T & D - Services		-	(61)	-	-	(61)	(61)
168	3450	8656-2-0100-10-1655-3450	A/D T & D - Services		(2,165,639)	(158,891)	-	-	(158,891)	(2,324,530)
169	3460	8118-2-0100-10-1655-3460	A/D T & D - Meters		(111,596)	(27,384)	-	-	(27,384)	(138,980)
170	3460	8120-2-0100-10-1655-3460	A/D T & D - Meters		(7)	(3,598)	-	-	(3,598)	(3,605)
171	3460	8122-2-0100-10-1655-3460	A/D T & D - Meters		37,709	(8,551)	-	-	(8,551)	29,158
172	3460	8149-2-0100-10-1655-3460	A/D T & D - Meters		70,492	(11,877)	-	-	(11,877)	58,615
173	3460	8152-2-0100-10-1655-3460	A/D T & D - Meters		(119,186)	(12,156)	-	-	(12,156)	(131,343)
174	3460	8641-2-0100-10-1655-3460	A/D T & D - Meters		(4,070)	(2,752)	-	-	(2,752)	(6,822)
175	3460	8642-2-0100-10-1655-3460	A/D T & D - Meters		(1,990)	(1,183)	-	-	(1,183)	(3,173)
176	3460	8643-2-0100-10-1655-3460	A/D T & D - Meters		(1,321)	(4,472)	-	-	(4,472)	(5,793)
177	3460	8644-2-0100-10-1655-3460	A/D T & D - Meters		776	28	-	-	28	804
178	3460	8645-2-0100-10-1655-3460	A/D T & D - Meters		(22,935)	(24,592)	-	-	(24,592)	(47,527)
179	3460	8647-2-0100-10-1655-3460	A/D T & D - Meters		(53,466)	(20,639)	-	-	(20,639)	(74,105)
180	3460	8649-2-0100-10-1655-3460	A/D T & D - Meters		(12,974)	(116,912)	-	-	(116,912)	(129,885)
181	3460	8650-2-0100-10-1655-3460	A/D T & D - Meters		(43,095)	(18,502)	-	-	(18,502)	(61,597)
182	3460	8652-2-0100-10-1655-3460	A/D T & D - Meters		(21,800)	(5,529)	-	-	(5,529)	(27,329)
183	3460	8653-2-0100-10-1655-3460	A/D T & D - Meters		(10,893)	(14,381)	-	-	(14,381)	(25,274)
184	3460	8656-2-0100-10-1655-3460	A/D T & D - Meters		(328,730)	(107,855)	-	-	(107,855)	(436,584)
185	3461	8641-2-0100-10-1655-3461	Accum Depr of Meters		(6,492)	(1,670)	-	-	(1,670)	(8,162)
186	3461	8642-2-0100-10-1655-3461	Accum Depr of Meters		(8,840)	(748)	-	-	(748)	(9,588)
187	3461	8643-2-0100-10-1655-3461	Accum Depr of Meters		(6,760)	(1,946)	-	-	(1,946)	(8,706)
188	3461	8644-2-0100-10-1655-3461	Accum Depr of Meters		(75,066)	(3,655)	-	-	(3,655)	(78,721)
189	3461	8645-2-0100-10-1655-3461	Accum Depr of Meters		(19,500)	(7,093)	-	-	(7,093)	(26,593)
190	3461	8646-2-0100-10-1655-3461	Accum Depr of Meters		(2,488)	(124)	-	-	(124)	(2,612)
191	3470	8152-2-0100-10-1655-3470	A/D T & D - Meter Installations		(70,321)	(396)	-	-	(396)	(70,717)
192	3470	8641-2-0100-10-1655-3470	A/D T & D - Meter Installations		(4,916)	(219)	-	-	(219)	(5,134)
193	3470	8643-2-0100-10-1655-3470	A/D T & D - Meter Installations		(5,589)	(199)	-	-	(199)	(5,788)
194	3470	8645-2-0100-10-1655-3470	A/D T & D - Meter Installations		(27,160)	(1,457)	-	-	(1,457)	(28,617)
195	3470	8646-2-0100-10-1655-3470	A/D T & D - Meter Installations		(5,083)	(328)	-	-	(328)	(5,411)
196	3470	8647-2-0100-10-1655-3470	A/D T & D - Meter Installations		(8,440)	(105)	-	-	(105)	(8,545)
197	3470	8656-2-0100-10-1655-3470	A/D T & D - Meter Installations		(2,694)	(122)	-	-	(122)	(2,816)
198	3480	8118-2-0100-10-1655-3480	A/D T & D - Hydrants		(14,681)	(563)	-	-	(563)	(15,244)
199	3480	8120-2-0100-10-1655-3480	A/D T & D - Hydrants		(2,221)	(250)	-	-	(250)	(2,471)
200	3480	8122-2-0100-10-1655-3480	A/D T & D - Hydrants		(4,235)	(476)	-	-	(476)	(4,711)
201	3480	8149-2-0100-10-1655-3480	A/D T & D - Hydrants		(17,210)	(1,289)	-	-	(1,289)	(18,500)
202	3480	8152-2-0100-10-1655-3480	A/D T & D - Hydrants		(15,952)	(451)	-	-	(451)	(16,403)
203	3480	8642-2-0100-10-1655-3480	A/D T & D - Hydrants		(5,388)	(250)	-	-	(250)	(5,638)
204	3480	8644-2-0100-10-1655-3480	A/D T & D - Hydrants		(530)	(849)	-	-	(849)	(1,379)
205	3480	8646-2-0100-10-1655-3480	A/D T & D - Hydrants		(175)	(8)	-	-	(8)	(183)
206	3480	8647-2-0100-10-1655-3480	A/D T & D - Hydrants		(215)	(538)	-	-	(538)	(753)
207	3480	8649-2-0100-10-1655-3480	A/D T & D - Hydrants		(233,918)	(14,382)	-	-	(14,382)	(248,301)
208	3480	8656-2-0100-10-1655-3480	A/D T & D - Hydrants		(36,594)	(1,694)	-	-	(1,694)	(38,288)
125			Total Transmission and Distribution - Water:		(11,734,341)	(1,244,796)	-	-	(1,244,796)	(12,979,136)

Line No.	DEPR GRP	Account	NARUC DESCR	Reference	Missouri Water	RB ADJ 1	RB ADJ 2	RB ADJ 3	Missouri Water	Missouri Water
					Test Year Ending Balance	Plant Additions	Common Plant Addition	Shared Services Plant Additions	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (f) thru (h)	(j) = (e) + (i)
(1) 126	3890	8118-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 127	3890	8120-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 128	3890	8122-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 129	3890	8149-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 130	3890	8152-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 131	3890	8641-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 132	3890	8642-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 133	3890	8643-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 134	3890	8644-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 135	3890	8645-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 136	3890	8646-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 137	3890	8647-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 138	3890	8649-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
127	3890	8650-2-0100-10-1655-3890	A/D - General Land and Land Rights		(783)	-	-	-	-	(783)
(1) 128	3890	8652-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 129	3890	8653-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 130	3890	8656-2-0100-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 131	3900	8118-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(2,689)	-	(2,689)	(2,689)
(1) 132	3900	8120-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(599)	-	(599)	(599)
(1) 133	3900	8122-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(1,180)	-	(1,180)	(1,180)
(1) 134	3900	8149-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(5,269)	-	(5,269)	(5,269)
(1) 135	3900	8152-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(3,018)	-	(3,018)	(3,018)
(1) 136	3900	8641-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(514)	-	(514)	(514)
(1) 137	3900	8642-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(312)	-	(312)	(312)
(1) 138	3900	8643-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(624)	-	(624)	(624)
(1) 139	3900	8644-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(750)	-	(750)	(750)
(1) 128	3900	8645-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(2,597)	-	(2,597)	(2,597)
(1) 129	3900	8646-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(354)	-	(354)	(354)
(1) 130	3900	8647-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(750)	-	(750)	(750)
(1) 131	3900	8649-2-0100-10-1655-3900	A/D General - Struct & Improvements		-	-	(27,113)	-	(27,113)	(27,113)
132	3900	8650-2-0100-10-1655-3900	A/D - General Structures and Improvements		(2,949)	(209)	(489)	-	(698)	(3,646)
133	3900	8652-2-0100-10-1655-3900	A/D - General Structures and Improvements		(1,341)	(127)	(312)	-	(439)	(1,780)
134	3900	8653-2-0100-10-1655-3900	A/D - General Structures and Improvements		(1,885)	(176)	(438)	-	(615)	(2,500)
135	3900	8656-2-0100-10-1655-3900	A/D General - Structures & Improvements		(12,902)	(781)	(16,980)	-	(17,761)	(30,663)
136	3910	8118-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		(33,696)	(842)	(605)	(33,710)	(35,157)	(68,854)
137	3910	8120-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		(381)	(10)	(135)	(384)	(528)	(908)
(1) 138	3910	8122-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(266)	(6)	(272)	(272)
139	3910	8149-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		(12,923)	(8,615)	(1,186)	(12,950)	(22,751)	(35,674)
140	3910	8152-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		(475)	(316)	(679)	(490)	(1,485)	(1,960)
(1) 141	3910	8641-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(116)	(3)	(118)	(118)
(1) 142	3910	8642-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(70)	(2)	(72)	(72)
(1) 143	3910	8643-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(140)	(3)	(144)	(144)
(1) 144	3910	8644-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(169)	(4)	(173)	(173)
145	3910	8645-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		(148)	(17)	(584)	(162)	(763)	(912)
(1) 146	3910	8646-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(80)	(2)	(81)	(81)
(1) 147	3910	8647-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(169)	(4)	(173)	(173)
148	3910	8649-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		(567)	(14)	(6,100)	(704)	(6,818)	(7,385)
(1) 149	3910	8650-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(110)	(2)	(112)	(112)
(1) 150	3910	8652-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(70)	(2)	(72)	(72)
(1) 151	3910	8653-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(99)	(2)	(101)	(101)
152	3910	8656-2-0100-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(3,820)	(86)	(3,906)	(3,906)
153	3911	8118-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		(1,895)	(516)	(1,338)	-	(1,853)	(3,748)
154	3911	8120-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		(821)	(242)	(298)	-	(540)	(1,361)
155	3911	8122-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		(694)	(463)	(587)	-	(1,050)	(1,744)
156	3911	8149-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		(2,314)	(627)	(2,621)	-	(3,248)	(5,562)
157	3911	8152-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		(3,799)	(272)	(1,501)	-	(1,773)	(5,572)
(1) 158	3911	8641-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(256)	-	(256)	(256)
(1) 159	3911	8642-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(155)	-	(155)	(155)

Line No.	DEPR GRP	Account	NARUC DESCR	Reference	Missouri Water	RB ADJ 1	RB ADJ 2	RB ADJ 3	Missouri Water	Missouri Water
					Test Year Ending Balance	Plant Additions	Common Plant Addition	Shared Services Plant Additions	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (f) thru (h)	(j) = (e) + (i)
(1) 160	3911	8643-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(310)	-	(310)	(310)
(1) 161	3911	8644-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(373)	-	(373)	(373)
162	3911	8645-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		(12,249)	(875)	(1,291)	-	(2,166)	(14,415)
(1) 163	3911	8646-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(176)	-	(176)	(176)
(1) 164	3911	8647-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(373)	-	(373)	(373)
165	3911	8649-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		(8,024)	(802)	(13,484)	-	(14,287)	(22,310)
(1) 166	3911	8650-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(243)	-	(243)	(243)
(1) 167	3911	8652-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(155)	-	(155)	(155)
(1) 168	3911	8653-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(218)	-	(218)	(218)
169	3911	8656-2-0100-10-1655-3911	A/D General - Office Computer and Electronic Equip		(7,119)	(11,391)	(8,444)	-	(19,835)	(26,954)
(1) 170	3920	8118-2-0100-10-1655-3920	A/D General - Transportation Equipment		-	-	-	(919)	(919)	(919)
(1) 171	3920	8120-2-0100-10-1655-3920	A/D General - Transportation Equipment		-	-	-	(204)	(204)	(204)
(1) 172	3920	8122-2-0100-10-1655-3920	A/D General - Transportation Equipment		-	-	-	(404)	(404)	(404)
173	3920	8149-2-0100-10-1655-3920	A/D General - Transportation Equipment		13,918	(970)	-	12,118	11,147	25,065
(1) 174	3920	8152-2-0100-10-1655-3920	A/D General - Transportation Equipment		-	-	-	(1,032)	(1,032)	(1,032)
175	3920	8641-2-0100-10-1655-3920	A/D General - Transportation Equipment		(3,335)	(217)	-	(3,512)	(3,729)	(7,064)
176	3920	8642-2-0100-10-1655-3920	A/D General - Transportation Equipment		(2,189)	(142)	-	(2,295)	(2,437)	(4,625)
177	3920	8643-2-0100-10-1655-3920	A/D General - Transportation Equipment		(3,120)	(203)	-	(3,344)	(3,537)	(6,657)
178	3920	8644-2-0100-10-1655-3920	A/D General - Transportation Equipment		(5,166)	(336)	-	(5,422)	(5,758)	(10,924)
179	3920	8645-2-0100-10-1655-3920	A/D General - Transportation Equipment		(16,428)	(1,068)	-	(17,316)	(18,384)	(34,812)
180	3920	8646-2-0100-10-1655-3920	A/D General - Transportation Equipment		(719)	(47)	-	(838)	(885)	(1,604)
(1) 181	3920	8647-2-0100-10-1655-3920	A/D General - Transportation Equipment		-	-	-	(257)	(257)	(257)
182	3920	8649-2-0100-10-1655-3920	A/D General - Transportation Equipment		(134,158)	(29,931)	-	(120,076)	(150,007)	(284,166)
(1) 183	3920	8650-2-0100-10-1655-3920	A/D General - Transportation Equipment		-	-	-	(166)	(166)	(166)
(1) 184	3920	8652-2-0100-10-1655-3920	A/D General - Transportation Equipment		-	-	-	(106)	(106)	(106)
(1) 185	3920	8653-2-0100-10-1655-3920	A/D General - Transportation Equipment		-	-	-	(150)	(150)	(150)
186	3920	8656-2-0100-10-1655-3920	A/D General - Transportation Equipment		(458,999)	(102,469)	-	(457,556)	(560,025)	(1,019,024)
187	3930	8649-2-0100-10-1655-3930	A/D General - Stores Equip		(4,476)	(381)	-	-	(381)	(4,857)
188	3930	8656-2-0100-10-1655-3930	A/D General - Stores Equip		(10,842)	(675)	-	-	(675)	(11,517)
189	3940	8118-2-0100-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(3,420)	(674)	-	-	(674)	(4,094)
190	3940	8120-2-0100-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(1,424)	(199)	-	-	(199)	(1,622)
191	3940	8122-2-0100-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(575)	(398)	-	-	(398)	(973)
192	3940	8149-2-0100-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(5,360)	(3,707)	-	-	(3,707)	(9,067)
193	3940	8152-2-0100-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(71)	(49)	-	-	(49)	(121)
194	3940	8649-2-0100-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(76,784)	(4,844)	-	-	(4,844)	(81,628)
195	3940	8650-2-0100-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(863)	(172)	-	-	(172)	(1,035)
196	3940	8652-2-0100-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(3,375)	(98)	-	-	(98)	(3,473)
197	3940	8653-2-0100-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(799)	(179)	-	-	(179)	(979)
198	3940	8656-2-0100-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(107)	(115)	-	-	(115)	(221)
199	3950	8646-2-0100-10-1655-3950	A/D General - Laboratory Equipment		(296)	(31)	-	-	(31)	(327)
200	3950	8649-2-0100-10-1655-3950	A/D General - Laboratory Equipment		(2,442)	(245)	-	-	(245)	(2,687)
201	3950	8653-2-0100-10-1655-3950	A/D General - Laboratory Equipment		(557)	(96)	-	-	(96)	(653)
202	3960	8149-2-0100-10-1655-3960	A/D General - Power-Operated Equipment		(9,781)	(2,409)	-	-	(2,409)	(12,190)
203	3960	8641-2-0100-10-1655-3960	A/D General - Power-Operated Equipment		(2,605)	(278)	-	-	(278)	(2,883)
204	3960	8646-2-0100-10-1655-3960	A/D General - Power-Operated Equipment		(1,231)	(156)	-	-	(156)	(1,387)
205	3960	8656-2-0100-10-1655-3960	A/D General - Power-Operated Equipment		(451,329)	(60,482)	-	-	(60,482)	(511,811)
(1) 206	3970	8118-2-0100-10-1655-3970	A/D General - Communication Equipment		-	-	(438)	-	(438)	(438)
207	3970	8120-2-0100-10-1655-3970	A/D General - Communication Equipment		(125)	(83)	(98)	-	(181)	(306)
(1) 208	3970	8122-2-0100-10-1655-3970	A/D General - Communication Equipment		-	-	(192)	-	(192)	(192)
209	3970	8149-2-0100-10-1655-3970	A/D General - Communication Equipment		17,294	(481)	(859)	-	(1,340)	15,954
210	3970	8152-2-0100-10-1655-3970	A/D General - Communication Equipment		(391)	(260)	(492)	-	(752)	(1,143)
211	3970	8641-2-0100-10-1655-3970	A/D General - Communication Equipment		(2,379)	(276)	(84)	-	(360)	(2,738)
(1) 212	3970	8642-2-0100-10-1655-3970	A/D General - Communication Equipment		-	-	(51)	-	(51)	(51)
(1) 213	3970	8643-2-0100-10-1655-3970	A/D General - Communication Equipment		-	-	(102)	-	(102)	(102)
214	3970	8644-2-0100-10-1655-3970	A/D General - Communication Equipment		(2,310)	(268)	(122)	-	(390)	(2,700)
215	3970	8645-2-0100-10-1655-3970	A/D General - Communication Equipment		(7,594)	(1,081)	(423)	-	(1,504)	(9,098)
(1) 216	3970	8646-2-0100-10-1655-3970	A/D General - Communication Equipment		-	-	(58)	-	(58)	(58)
217	3970	8647-2-0100-10-1655-3970	A/D General - Communication Equipment		(339)	(11)	(122)	-	(134)	(473)

Line No.	DEPR GRP	Account	NARUC DESCR	Reference	Missouri Water	RB ADJ 1	RB ADJ 2	RB ADJ 3	Missouri Water	Missouri Water
					Test Year Ending Balance	Plant Additions	Common Plant Addition	Shared Services Plant Additions	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (f) thru (h)	(j) = (e) + (i)
(1) 218	3970	8649-2-0100-10-1655-3970	A/D General - Communication Equipment		-	-	(4,419)	-	(4,419)	(4,419)
219	3970	8650-2-0100-10-1655-3970	A/D General - Communication Equipment		(74)	(12)	(80)	-	(92)	(166)
220	3970	8652-2-0100-10-1655-3970	A/D General - Communication Equipment		(23)	(2)	(51)	-	(53)	(76)
221	3970	8653-2-0100-10-1655-3970	A/D General - Communication Equipment		(31)	(3)	(71)	-	(75)	(106)
222	3970	8656-2-0100-10-1655-3970	A/D General - Communication Equipment		(137,713)	(14,466)	(2,768)	-	(17,233)	(154,947)
(1) 223	3980	8118-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(30)	-	(30)	(30)
(1) 224	3980	8120-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(7)	-	(7)	(7)
(1) 225	3980	8122-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(13)	-	(13)	(13)
(1) 226	3980	8149-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(59)	-	(59)	(59)
(1) 227	3980	8152-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(34)	-	(34)	(34)
(1) 228	3980	8641-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(6)	-	(6)	(6)
(1) 229	3980	8642-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(3)	-	(3)	(3)
(1) 230	3980	8643-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(7)	-	(7)	(7)
(1) 231	3980	8644-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(8)	-	(8)	(8)
(1) 232	3980	8645-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(29)	-	(29)	(29)
(1) 233	3980	8646-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(4)	-	(4)	(4)
(1) 234	3980	8647-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(8)	-	(8)	(8)
235	3980	8649-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		(58,185)	(9,946)	(302)	-	(10,248)	(68,433)
(1) 236	3980	8650-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(5)	-	(5)	(5)
(1) 237	3980	8652-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(3)	-	(3)	(3)
238	3980	8653-2-0100-10-1655-3980	A/D - General - Misc Equipment		(1,828)	(7)	(5)	-	(12)	(1,840)
(1) 239	3980	8656-2-0100-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(189)	-	(189)	(189)
(1) 240	3990	8118-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(846)	-	(851)	(1,697)	(1,697)
241	3990	8120-2-0100-10-1655-3990	A/D General - Other Tangible Plant		(633)	(319)	-	(822)	(1,142)	(1,774)
242	3990	8122-2-0100-10-1655-3990	A/D General - Other Tangible Plant		(1,779)	(812)	-	(2,153)	(2,965)	(4,744)
(1) 243	3990	8149-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(1,111)	-	(1,668)	(2,779)	(2,779)
244	3990	8152-2-0100-10-1655-3990	A/D General - Other Tangible Plant		(13,497)	(1,788)	-	(14,454)	(16,241)	(29,738)
(1) 245	3990	8641-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(109)	-	(164)	(273)	(273)
(1) 246	3990	8642-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(66)	-	(98)	(164)	(164)
(1) 247	3990	8643-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(132)	-	(199)	(331)	(331)
(1) 248	3990	8644-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(159)	-	(238)	(397)	(397)
(1) 249	3990	8645-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(548)	-	(822)	(1,370)	(1,370)
(1) 250	3990	8646-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(74)	-	(111)	(185)	(185)
(1) 251	3990	8647-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(159)	-	(238)	(397)	(397)
(1) 252	3990	8649-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(5,715)	-	(8,579)	(14,294)	(14,294)
(1) 253	3990	8650-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(102)	-	(154)	(256)	(256)
(1) 254	3990	8652-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(65)	-	(98)	(164)	(164)
(1) 255	3990	8653-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(92)	-	(139)	(231)	(231)
(1) 256	3990	8656-2-0100-10-1655-3990	A/D General - Other Tangible Plant		-	(4,128)	-	(5,373)	(9,501)	(9,501)
257			Total General Plant - Water:		(1,501,104)	(279,990)	(121,353)	(686,142)	(1,087,484)	(2,588,588)
258	3020	8651-2-0200-10-1655-3020	A/D Intangible-franchise and Consents		(518)	-	-	-	-	(518)
(1) 259	3030	8120-2-0200-10-1655-3030	A/D Intangible-Miscellaneous Intangible plant		-	-	-	-	-	-
(1) 259	3030	8122-2-0200-10-1655-3030	A/D Intangible-Miscellaneous Intangible plant		-	-	-	-	-	-
(1) 260	3030	8152-2-0200-10-1655-3030	A/D Intangible-Miscellaneous Intangible plant		-	-	-	-	-	-
(1) 260	3030	8646-2-0200-10-1655-3030	A/D Intangible-Miscellaneous Intangible plant		-	-	-	-	-	-
(1) 261	3030	8648-2-0200-10-1655-3030	A/D Intangible-Miscellaneous Intangible plant		-	-	-	-	-	-
261	3030	8651-2-0200-10-1655-3030	A/D Intangible-Miscellaneous Intangible plant		(30)	(11)	-	-	(11)	(41)
(1) 262	3030	8656-2-0200-10-1655-3030	A/D Intangible-Miscellaneous Intangible plant		-	-	-	-	-	-
263			Total Intangible Plant - Sewer:		(548)	(11)	-	-	(11)	(559)
264	3500	8651-2-0200-10-1655-3500	A/D Collection - Land and Land Rights		(3,467)	-	-	-	-	(3,467)
265	3510	8120-2-0200-10-1655-3510	A/D Collection - Structures and Improvements		(57,665)	(7,405)	-	-	(7,405)	(65,070)
266	3510	8122-2-0200-10-1655-3510	A/D Collection - Structures and Improvements		(22,127)	(14,198)	-	-	(14,198)	(36,325)
267	3510	8152-2-0200-10-1655-3510	A/D Collection - Structures and Improvements		-	(8,471)	-	-	(53)	(8,524)
268	3510	8646-2-0200-10-1655-3510	A/D Collection - Structures and Improvements		-	(1,070)	-	-	(82)	(1,152)
269	3510	8648-2-0200-10-1655-3510	A/D Collection - Structures and Improvements		(19,539)	(3,372)	-	-	(3,372)	(22,911)
270	3510	8651-2-0200-10-1655-3510	A/D Collection - Structures and Improvements		(1,622)	(419)	-	-	(419)	(2,041)

Line No.	DEPR GRP	Account	NARUC DESCR	Reference	Missouri Water	RB ADJ 1	RB ADJ 2	RB ADJ 3	Missouri Water	Missouri Water
					Test Year Ending Balance	Plant Additions	Common Plant Addition	Shared Services Plant Additions	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (f) thru (h)	(j) = (e) + (i)
271	3510	8656-2-0200-10-1655-3510	A/D Collection - Structures and Improvements		(108,852)	(3,498)	-	-	(3,498)	(112,350)
272	3521	8120-2-0200-10-1655-3521	A/D Collection - Sewers Forced		(64,304)	(5,502)	-	-	(5,502)	(69,806)
273	3521	8122-2-0200-10-1655-3521	A/D Collection - Sewers Forced		(20,683)	(1,594)	-	-	(1,594)	(22,277)
274	3521	8152-2-0200-10-1655-3521	A/D Collection - Sewers Forced		(0)	(346)	-	-	(346)	(346)
275	3521	8648-2-0200-10-1655-3521	A/D Collection - Sewers Forced		(1,143)	(162)	-	-	(162)	(1,305)
276	3521	8651-2-0200-10-1655-3521	A/D Collection - Sewers Forced		(47,738)	(3,573)	-	-	(3,573)	(51,311)
277	3521	8656-2-0200-10-1655-3521	A/D Collection - Sewers Forced		(260)	(2,175)	-	-	(2,175)	(2,434)
278	3522	8120-2-0200-10-1655-3522	A/D Collection - Sewers Gravity		(21,187)	(1,796)	-	-	(1,796)	(22,983)
279	3522	8122-2-0200-10-1655-3522	A/D Collection - Sewers Gravity		(93,508)	(5,458)	-	-	(5,458)	(98,966)
280	3522	8152-2-0200-10-1655-3522	A/D Collection - Sewers Gravity		(5,372)	(4,823)	-	-	(4,823)	(10,195)
281	3522	8646-2-0200-10-1655-3522	A/D Collection - Sewers Gravity		(21,336)	(1,616)	-	-	(1,616)	(22,951)
282	3522	8648-2-0200-10-1655-3522	A/D Collection - Sewers Gravity		(9,674)	(1,371)	-	-	(1,371)	(11,046)
283	3522	8656-2-0200-10-1655-3522	A/D Collection - Sewers Gravity		(1,594,598)	(15,946)	-	-	(15,946)	(1,610,544)
284	3530	8122-2-0200-10-1655-3530	A/D Collection - Services		(4,618)	(2,856)	-	-	(2,856)	(7,473)
285	3530	8646-2-0200-10-1655-3530	A/D Collection - Services		(20,048)	(1,493)	-	-	(1,493)	(21,541)
286	3530	8648-2-0200-10-1655-3530	A/D Collection - Services		(3,160)	(448)	-	-	(448)	(3,608)
287	3530	8651-2-0200-10-1655-3530	A/D Collection - Services		(12,972)	(468)	-	-	(468)	(13,440)
288	3530	8656-2-0200-10-1655-3530	A/D Collection - Services		(908,702)	(88,992)	-	-	(88,992)	(997,694)
289	3540	8122-2-0200-10-1655-3540	A/D Collection - Flow Measuring Devices		(776)	(257)	-	-	(257)	(1,033)
290	3540	8152-2-0200-10-1655-3540	A/D Collection - Flow Measuring Devices		(867)	(578)	-	-	(578)	(1,445)
291	3540	8648-2-0200-10-1655-3540	A/D Collection - Flow Measuring Devices		(3,991)	(788)	-	-	(788)	(4,779)
292	3540	8651-2-0200-10-1655-3540	A/D Collection - Flow Measuring Devices		(342)	(68)	-	-	(68)	(409)
293	3540	8656-2-0200-10-1655-3540	A/D Collection - Flow Measuring Devices		(14,718)	(1,249)	-	-	(1,249)	(15,967)
294			Total Collection Plant - Sewer:		(3,072,810)	(170,586)	-	-	(170,586)	(3,243,396)
295	3610	8120-2-0200-10-1655-3610	A/D Pumping - Structures and Improvements		(98,533)	(5,568)	-	-	(5,568)	(104,101)
296	3610	8122-2-0200-10-1655-3610	A/D Pumping - Structures and Improvements		(224,367)	(3,432)	-	-	(3,432)	(227,799)
297	3610	8152-2-0200-10-1655-3610	A/D Pumping - Structures and Improvements		(31,493)	(21,303)	-	-	(21,303)	(52,795)
298	3610	8648-2-0200-10-1655-3610	A/D Pumping - Structures and Improvements		(740)	(164)	-	-	(164)	(904)
299	3620	8122-2-0200-10-1655-3620	A/D Pumping - Receiving Wells		(8,973)	(558)	-	-	(558)	(9,531)
300	3620	8648-2-0200-10-1655-3620	A/D Pumping - Receiving Wells		(5,948)	(1,314)	-	-	(1,314)	(7,262)
301	3620	8656-2-0200-10-1655-3620	A/D Pumping - Receiving Wells		(2,069)	(127)	-	-	(127)	(2,196)
302	3630	8120-2-0200-10-1655-3630	A/D Pumping - Electric Pumping Equipment		(1,061)	(1,179)	-	-	(1,179)	(2,240)
303	3630	8646-2-0200-10-1655-3630	A/D Pumping - Electric Pumping Equipment		(5,794)	(1,869)	-	-	(1,869)	(7,663)
304	3630	8651-2-0200-10-1655-3630	A/D Pumping - Electric Pumping Equipment		(16)	(4,933)	-	-	(4,933)	(4,949)
305	3630	8656-2-0200-10-1655-3630	A/D Pumping - Electric Pumping Equipment		(86,935)	(20,007)	-	-	(20,007)	(106,942)
306	3650	8651-2-0200-10-1655-3650	A/D Pumping - Other Pumping Equipment		(11,310)	(3,130)	-	-	(3,130)	(14,440)
296			Total Pumping Plant - Sewer:		(477,239)	(63,582)	-	-	(63,582)	(540,821)
297	3701	8152-2-0200-10-1655-3701	A/D Treatment & Disposal - Oxidation Lagoon Land		(65,179)	-	-	-	-	(65,179)
298	3710	8120-2-0200-10-1655-3710	A/D T&D - Structures and Improvements		(1,578)	(718)	-	-	(718)	(2,296)
299	3710	8122-2-0200-10-1655-3710	A/D T&D - Structures and Improvements		(7,522)	(3,468)	-	-	(3,468)	(10,990)
300	3710	8152-2-0200-10-1655-3710	A/D T&D - Structures and Improvements		(7,581)	(6,235)	-	-	(6,235)	(13,815)
301	3710	8648-2-0200-10-1655-3710	A/D T&D - Structures and Improvements		(6,589)	(3,857)	-	-	(3,857)	(10,447)
302	3710	8656-2-0200-10-1655-3710	A/D T&D - Structures and Improvements		(257,815)	(11,346)	-	-	(11,346)	(269,161)
303	3720	8120-2-0200-10-1655-3720	A/D Treatment & Disposal - Equipment		(351,846)	(26,566)	-	-	(26,566)	(378,412)
304	3720	8122-2-0200-10-1655-3720	A/D Treatment & Disposal - Equipment		(425)	(19,748)	-	-	(19,748)	(20,173)
305	3720	8152-2-0200-10-1655-3720	A/D Treatment & Disposal - Equipment		(31,256)	(28,784)	-	-	(28,784)	(60,040)
306	3720	8646-2-0200-10-1655-3720	A/D Treatment & Disposal - Equipment		(5,623)	(3,518)	-	-	(3,518)	(9,141)
307	3720	8648-2-0200-10-1655-3720	A/D Treatment & Disposal - Equipment		(1,916)	(1,591)	-	-	(1,591)	(3,508)
308	3720	8651-2-0200-10-1655-3720	A/D Treatment & Disposal - Equipment		(34,673)	(4,150)	-	-	(4,150)	(38,822)
309	3720	8656-2-0200-10-1655-3720	A/D Treatment & Disposal - Equipment		(5,710,321)	(635,283)	-	-	(635,283)	(6,345,603)
310	3730	8120-2-0200-10-1655-3730	A/D Treatment & Disposal - Plant Sewers		(10,432)	(1,161)	-	-	(1,161)	(11,594)
311	3730	8122-2-0200-10-1655-3730	A/D Treatment & Disposal - Plant Sewers		(435)	(134)	-	-	(134)	(569)
312	3730	8646-2-0200-10-1655-3730	A/D Treatment & Disposal - Plant Sewers		(75,054)	(1,876)	-	-	(1,876)	(76,930)
313	3730	8651-2-0200-10-1655-3730	A/D Treatment & Disposal - Plant Sewers		(2,021)	(2,352)	-	-	(2,352)	(4,373)
314	3740	8120-2-0200-10-1655-3740	A/D Treatment & Disposal - Outfall Sewer Lines		(399)	(115)	-	-	(115)	(514)
315	3740	8122-2-0200-10-1655-3740	A/D Treatment & Disposal - Outfall Sewer Lines		(3,675)	(104)	-	-	(104)	(3,779)

Line No.	DEPR GRP	Account	NARUC DESCR	Reference	Missouri Water	RB ADJ 1	RB ADJ 2	RB ADJ 3	Missouri Water	Missouri Water
					Test Year Ending Balance	Plant Additions	Common Plant Addition	Shared Services Plant Additions	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (f) thru (h)	(j) = (e) + (i)
316	3740	8152-2-0200-10-1655-3740	A/D Treatment & Disposal - Outfall Sewer Lines		(242)	(430)	-	-	(430)	(672)
317	3740	8656-2-0200-10-1655-3740	A/D Treatment & Disposal - Outfall Sewer Lines		(31,045)	(3,130)	-	-	(3,130)	(34,175)
318			Total Treatment and Disposal Plant - Sewer:		(6,605,627)	(754,565)	-	-	(754,565)	(7,360,192)
(1) 319	3890	8120-2-0200-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 320	3890	8122-2-0200-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 321	3890	8152-2-0200-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 322	3890	8648-2-0200-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 323	3890	8646-2-0200-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 324	3890	8651-2-0200-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 325	3890	8656-2-0200-10-1655-3890	A/D - General Land and Land Rights		-	-	-	-	-	-
(1) 326	3900	8120-2-0200-10-1655-3900	A/D General - Struct & Improvements		-	-	(388)	-	(388)	(388)
327	3900	8122-2-0200-10-1655-3900	A/D General - Struct & Improvements		(622)	(259)	(961)	-	(1,220)	(1,841)
(1) 328	3900	8152-2-0200-10-1655-3900	A/D General - Struct & Improvements		-	-	(1,180)	-	(1,180)	(1,180)
(1) 329	3900	8648-2-0200-10-1655-3900	A/D General - Struct & Improvements		-	-	(624)	-	(624)	(624)
(1) 330	3900	8646-2-0200-10-1655-3900	A/D General - Struct & Improvements		-	-	(219)	-	(219)	(219)
331	3900	8651-2-0200-10-1655-3900	A/D General - Struct & Improvements		(104)	(21)	(1,003)	-	(1,025)	(1,129)
332	3900	8656-2-0200-10-1655-3900	A/D General - Struct & Improvements		(180,364)	(7,861)	(13,017)	-	(20,879)	(201,242)
333	3910	8120-2-0200-10-1655-3910	A/D General - Office Furniture & Equipment		(56)	(37)	(87)	-	(124)	(180)
334	3910	8122-2-0200-10-1655-3910	A/D General - Office Furniture & Equipment		(2,601)	(65)	(216)	-	(281)	(2,882)
335	3910	8152-2-0200-10-1655-3910	A/D General - Office Furniture & Equipment		(6,031)	(1,205)	(266)	-	(1,471)	(7,502)
(1) 336	3910	8648-2-0200-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(140)	-	(140)	(140)
(1) 337	3910	8646-2-0200-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(49)	-	(49)	(49)
(1) 338	3910	8651-2-0200-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(226)	-	(226)	(226)
(1) 339	3910	8656-2-0200-10-1655-3910	A/D General - Office Furniture & Equipment		-	-	(2,929)	-	(2,929)	(2,929)
(1) 340	3911	8120-2-0200-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(193)	-	(193)	(193)
(1) 341	3911	8122-2-0200-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(478)	-	(478)	(478)
342	3911	8152-2-0200-10-1655-3911	A/D General - Office Computer and Electronic Equip		(453)	(302)	(587)	-	(889)	(1,343)
(1) 343	3911	8648-2-0200-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(310)	-	(310)	(310)
(1) 344	3911	8646-2-0200-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(109)	-	(109)	(109)
(1) 345	3911	8651-2-0200-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(499)	-	(499)	(499)
(1) 346	3911	8656-2-0200-10-1655-3911	A/D General - Office Computer and Electronic Equip		-	-	(6,474)	-	(6,474)	(6,474)
347	3920	8646-2-0200-10-1655-3920	A/D General - Transportation Equipment		(713)	(52)	-	-	(52)	(765)
348	3920	8656-2-0200-10-1655-3920	A/D General - Transportation Equipment		(506,516)	(32,924)	-	-	(32,924)	(539,439)
349	3930	8120-2-0200-10-1655-3930	A/D General - Stores Equipment		(408)	(50)	-	-	(50)	(457)
350	3930	8656-2-0200-10-1655-3930	A/D General - Stores Equipment		(12,264)	(761)	-	-	(761)	(13,025)
351	3940	8120-2-0200-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(62)	(40)	-	-	(40)	(102)
352	3940	8122-2-0200-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(79)	(51)	-	-	(51)	(130)
353	3940	8152-2-0200-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(244)	(157)	-	-	(157)	(401)
354	3940	8651-2-0200-10-1655-3940	A/D General - Tools, Shop And Garage Equip		(451)	(102)	-	-	(102)	(553)
(1) 355	3940	8656-2-0200-10-1655-3940	General - Tools, Shop And Garage Equip		-	(24)	-	-	(24)	(24)
356	3950	8651-2-0200-10-1655-3950	A/D General - Laboratory Equipment		(672)	(146)	-	-	(146)	(817)
(1) 357	3950	8656-2-0200-10-1655-3950	A/D General - Laboratory Equipment		-	(966)	-	-	(966)	(966)
358	3960	8646-2-0200-10-1655-3960	A/D General - Power-Operated Equipment		(1,231)	(156)	-	-	(156)	(1,387)
359	3960	8651-2-0200-10-1655-3960	A/D General - Power-Operated Equipment		(139)	(23)	-	-	(23)	(162)
360	3960	8656-2-0200-10-1655-3960	A/D General - Power-Operated Equipment		(558,231)	(62,374)	-	-	(62,374)	(620,605)
(1) 361	3970	8120-2-0200-10-1655-3970	A/D General - Communication Equipment		-	-	(63)	-	(63)	(63)
(1) 362	3970	8122-2-0200-10-1655-3970	A/D General - Communication Equipment		-	-	(157)	-	(157)	(157)
(1) 363	3970	8152-2-0200-10-1655-3970	A/D General - Communication Equipment		-	-	(192)	-	(192)	(192)
(1) 364	3970	8648-2-0200-10-1655-3970	A/D General - Communication Equipment		-	-	(102)	-	(102)	(102)
(1) 365	3970	8646-2-0200-10-1655-3970	A/D General - Communication Equipment		-	-	(36)	-	(36)	(36)
366	3970	8651-2-0200-10-1655-3970	A/D General - Communication Equipment		(99)	(43)	(164)	-	(206)	(305)
367	3970	8656-2-0200-10-1655-3970	A/D General - Communication Equipment		(123,167)	(13,758)	(2,122)	-	(15,880)	(139,046)
(1) 368	3980	8120-2-0200-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(4)	-	(4)	(4)
(1) 369	3980	8122-2-0200-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(11)	-	(11)	(11)
(1) 370	3980	8152-2-0200-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(13)	-	(13)	(13)
(1) 371	3980	8648-2-0200-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(7)	-	(7)	(7)
(1) 372	3980	8646-2-0200-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(2)	-	(2)	(2)

Line No.	DEPR GRP	Account	NARUC DESCR	Reference	Missouri Water	RB ADJ 1	RB ADJ 2	RB ADJ 3	Missouri Water	Missouri Water	
					Test Year Ending Balance	Plant Additions	Common Plant Addition	Shared Services Plant Additions	Pro Forma Adjustments	Pro Forma Balance	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (f) thru (h)	(j) = (e) + (i)	
(1) 373	3980	8651-2-0200-10-1655-3980	A/D General - Miscellaneous Equipment	↓	-	-	(11)	-	(11)	(11)	
(1) 374	3980	8656-2-0200-10-1655-3980	A/D General - Miscellaneous Equipment		-	-	(145)	-	(145)	(145)	
(1) 375	3990	8120-2-0200-10-1655-3990	A/D General - Other Tangible Plant		-	(81)	-	-	(81)	(81)	
376	3990	8122-2-0200-10-1655-3990	A/D General - Other Tangible Plant		(232)	(357)	-	-	(357)	(589)	
(1) 377	3990	8152-2-0200-10-1655-3990	A/D General - Other Tangible Plant		-	(249)	-	-	(249)	(249)	
(1) 378	3990	8646-2-0200-10-1655-3990	A/D General - Other Tangible Plant		-	(46)	-	-	(46)	(46)	
(1) 379	3990	8648-2-0200-10-1655-3990	A/D General - Other Tangible Plant		-	(131)	-	-	(131)	(131)	
380	3990	8651-2-0200-10-1655-3990	A/D General - Other Tangible Plant		(1,751)	(300)	-	-	(300)	(2,051)	
(1) 381	3990	8656-2-0200-10-1655-3990	A/D General - Other Tangible Plant		-	(2,744)	-	-	(2,744)	(2,744)	
382			Total General Plant - Sewer:			(1,396,489)	(125,285)	(32,984)	-	(158,269)	(1,554,758)
383			Total Accumulated Depreciation:			(28,442,345)	(3,191,992)	(154,337)	(891,163)	(4,237,492)	(32,679,837)
384	1080	8122-2-0100-10-1655-1080	Accumulated Depreciation			3,003	-	-	-	-	3,003
385	1084	8118-2-0100-10-1655-1084	Accumulated Depreciation-COR			6,756	-	-	-	-	6,756
386	1084	8120-2-0100-10-1655-1084	Accumulated Depreciation-COR		2,147	-	-	-	-	2,147	
387	1084	8120-2-0200-10-1655-1084	Accumulated Depreciation-COR		438	-	-	-	-	438	
388	1084	8122-2-0100-10-1655-1084	Accumulated Depreciation-COR		624	-	-	-	-	624	
389	1084	8122-2-0200-10-1655-1084	Accumulated Depreciation-COR		581	-	-	-	-	581	
390	1084	8149-2-0100-10-1655-1084	Accumulated Depreciation-COR		29,688	-	-	-	-	29,688	
391	1084	8152-2-0100-10-1655-1084	Accumulated Depreciation-COR		1,273	-	-	-	-	1,273	
392	1084	8152-2-0200-10-1655-1084	Accumulated Depreciation-COR		261	-	-	-	-	261	
393	1084	8656-2-0100-10-1655-1084	Accumulated Depreciation - COR		(4,712)	-	-	-	-	(4,712)	
394	1084	8656-2-0200-10-1655-1084	Accumulated Depreciation-COR		2,340	-	-	-	-	2,340	
395	2420	8118-2-0100-20-2124-2420	Accrued Cost of Removal		58,273	-	-	-	-	58,273	
396	2420	8120-2-0100-20-2124-2420	Accrued Cost of Removal		(1,472)	-	-	-	-	(1,472)	
397	2420	8120-2-0200-20-2124-2420	Accrued Cost of Removal		(5)	-	-	-	-	(5)	
398	2420	8122-2-0100-20-2124-2420	Accrued Cost of Removal		25,072	-	-	-	-	25,072	
399	2420	8122-2-0200-20-2124-2420	Accrued Cost of Removal		5,848	-	-	-	-	5,848	
400	2420	8149-2-0100-20-2124-2420	Accrued Cost of Removal		(6,472)	-	-	-	-	(6,472)	
401	2420	8152-2-0100-20-2124-2420	Accrued Cost of Removal		14,910	-	-	-	-	14,910	
402	2420	8152-2-0200-20-2124-2420	Accrued Cost of Removal		4,565	-	-	-	-	4,565	
403	2420	8641-2-0100-20-2124-2420	Accrued Cost of Removal		1,719	-	-	-	-	1,719	
404	2420	8642-2-0100-20-2124-2420	Accrued Cost of Removal		2,444	-	-	-	-	2,444	
405	2420	8643-2-0100-20-2124-2420	Accrued Cost of Removal		9,321	-	-	-	-	9,321	
406	2420	8644-2-0100-20-2124-2420	Accrued Cost of Removal		3,167	-	-	-	-	3,167	
407	2420	8645-2-0100-20-2124-2420	Accrued Cost of Removal		40,548	-	-	-	-	40,548	
408	2420	8646-2-0100-20-2124-2420	Accrued Cost of Removal		3,505	-	-	-	-	3,505	
409	2420	8646-2-0200-20-2124-2420	Accrued Cost of Removal		1,470	-	-	-	-	1,470	
410	2420	8647-2-0100-20-2124-2420	Accrued Cost of Removal		7,539	-	-	-	-	7,539	
411	2420	8649-2-0100-20-2124-2420	Accrued Cost of Removal		90,038	-	-	-	-	90,038	
412	2420	8650-2-0100-20-2124-2420	Accrued Cost of Removal		7,495	-	-	-	-	7,495	
413	2420	8651-2-0200-20-2124-2420	Accrued Cost of Removal		119	-	-	-	-	119	
414	2420	8652-2-0100-20-2124-2420	Accrued Cost of Removal		1,130	-	-	-	-	1,130	
415	2420	8653-2-0100-20-2124-2420	Accrued Cost of Removal		3,950	-	-	-	-	3,950	
416	2420	8656-2-0100-20-2124-2420	Accrued Cost of Removal		4,712	-	-	-	-	4,712	
417	2420	8656-2-0200-20-2124-2420	Accrued Cost of Removal		(2,340)	-	-	-	-	(2,340)	
			Total Accumulated Depreciation w/Cost of Removal:		(28,124,408)	(3,191,992)	(154,337)	(891,163)	(4,237,492)	(32,361,900)	
					(0)	-	-	-	-	-	

(1) Account did not have any test year activity and has been added via proforma adjustment