



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

Case No. WR-2024-0104

Missouri Public Service Commission Data Request - 0196

Data Request Received: 2024-05-01

Response Date: 2024-05-22

Request No. 0196

Witness/Respondent: Dane Watson

Submitted by: Casi Aslin, casi.aslin@psc.mo.gov

REQUEST:

Please provide depreciation study data for water and sewer, including retirements, additions, transfers, salvage, etc. in excel format with the following fields: 1. Account 2. Transaction Code 3. Activity year 4. Vintage year 5. Adjustment year 6. Amount 7. Quantity 8. Description Transaction codes available are as follows Abnormal Retirement Accrual Acquisition Addition Addition Adjustment Balance Balance Adjustment Capital Lease Cost of Removal Deconstruction Disposal Gross Salvage Imbalance Amortization Purchase Reimbursed Addition Reimbursed Balance Reimbursed Retirement Reimbursement (Highway & Other) Reserve Adjustment Reserve Balance Reserve Transfer Retirement Retirement Adjustment Sale Split Year Transfer Unclassified Plant Unitization Units Added Units Retired

RESPONSE:

Please refer to the response provided to DR 0001 for workpapers that support Mr. Watson's Depreciation Study. Additionally, the net salvage data is shown in the attachment labeled "0196 Attachment 1.xlsx".

Please note that Mr. Watson did not perform a statistical life analysis in completing this depreciation study. An actuarial analysis was attempted based on data from 2021; however, the observed life table did not provide statistically significant results and was not relied upon for Mr. Watson's life recommendations.