MISSOURI AMERICAN WATER COMPANY WR-2022-0303 RECONCILIATION - DIRECT FILING As of 12/31/2022

			STAFF	OPC		
1	Missouri American Filed Revenue Requirement		\$122,412,278			
2	•				6.08%	
3	Return on Equity and Capital Structure	\$	(38,314,154)	\$	(43,420,465)	
4						
5	Rate Base					
6	Plant In Service	\$	(16,479,985)			
7	Less Accumulated Depreciation Reserve	\$	154,080			
8	Cash Working Capital	\$	(35,482)	\$	(322,934)	
9	Contributions in Aid of Construction Amortization	\$	8,414,232			
10	Materials and Supplies	\$	4,879			
11	Prepayments	\$	138,761			
12	Prepaid Pension Asset	\$	162,829			
14	Regulatory Deferrals	\$	(269,494)			
16	TCJA EADIT Tracker Balance	\$	33,437			
17	Contributions in Aid of Construction	\$	(8,181,571)			
18	Customer Advances for Construction	\$	44,774			
19	Accumulated Deferred Income Taxes	\$	489,046			
20	Pension/OPEB Tracker	\$	93,264			
21	Trademark (OPC)	\$	-	\$	(722,000)	
22	Capitalized Software (OPC)	\$	-	\$	(1,380,708)	
23	Total Rate Base	\$	(15,431,229)	\$	(2,425,642)	
24					()) ,	
25	<u>REVENUES:</u> (negative reflects more revenue than Company)					
26	Annualized Water Revenues:					
27	Residential	\$	(12,781,305)			
28	Commercial	\$	6,896,873			
29	Industrial	\$	(1,387,046)			
30	Private Fire Protection	\$	(9,130)			
31	Public Fire Protection	\$	-			
32	Other Public Authorities	\$	(82,396)			
33		\$	(344,147)			
34	Other Water Revenue - Oper. Rev.	\$	(164,936)			
35	Miscellaneous Revenue	\$	319,608			
36	TOTAL WATER REVENUE	\$	(7,552,479)	\$	-	
37		·		•		
38	Annualized Sewer Revenues:					
39	Residential	\$	2,026,660			
40	Commerical	\$	850,622			
41	Industrial	\$	8,062			
42	Other Public Authorities	\$	4,565			
43	Other Sewer Revenue - Oper. Rev.	\$	15,667			
44	Miscellaneous Revenue	\$	-			
45	TOTAL SEWER REVENUES	\$	2,905,576	\$		
46		ψ	2,200,070	Ψ		
47	Total Revenue Adjustments	\$	(4,646,902)	\$	-	
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			STAFF		OPC
48					
49	EXPENSES:				
50	Labor	\$	5,579,661		
51	Purchased Water	\$	107,710		
52	Fuel and Power	\$	259,635		
53	Chemicals	\$	(472,968)		
54	Waste Disposal	\$	736,475		
55	Support Services	\$	(7,756,612)		
56	Group Insurance - Employee	\$	456,396		
57	Pensions	\$	410,820		
58	OPEBs	\$	(154,324)		
59	Other Benefits - 401K	\$	256,194		
60	Other Benefits - DCP	\$	4,260		
61	Other Benefits - ESPP	\$	(127,035)		
62	Other Benefits - VEBA	\$	(87,079)		
63	Other Benefits-Other	\$	(52,337)		
64	Regulatory Expense	\$	(298,183)		
65	Insurance Other than Group	\$	(133,781)		
66	Customer Accounting	\$	(59,793)		
67	Postage, Printing, Stationary	\$	34,000		
68	Rents & Leases	\$	6,828		
69	Uncollectible accounts expense	\$	(202,697)		
70	Building Maintenance and Services (Electricity & Heating)	\$	(85,993)		
71	Contracted Services	\$	(687,437)		
72	Miscellaneous	\$	(635,500)		
73	Employee related expense travel & entertainment	\$	94,816		
74	Miscellaneous - Transportation	\$	(618,195)		
75	Telecommunications	\$	(13,857)		
76	Office Supplies	\$	(26,797)		
77	Maintenance - Hydrants	\$	95,859		
78	Maintenance - Main Breaks	\$	(732,022)		
79	Maintenance - Tank Painting	\$	(266,004)		
80	Maintenance - All Other	\$	(1,089,739)		
81	Customer Assistance Funds (OPC)	\$	-	\$	500,000
82	Depreciation	\$	150,316		,
83	Amortization	\$	(2,161,836)	\$	(24,444)
84	Property Taxes	\$	(7,211,620)	Ŧ	
85	Payroll Taxes	\$	274,720		
86	PSC Fees	\$	(25,496)		
87	Other General Taxes	\$	(0)		
88	Total Expense Adjustments	\$	(14,431,615)	\$	475,556
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90					
91	Allowance for Known and Measureable Changes/True-Up Estimate	\$	20,147,532		

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		 STAFF		OPC	
92	Return on Deferred Customer Owned Lead Lines	\$ (1,507,784)			
93	EADIT	\$ -			
94	Other Tax Differences	\$ 2,353,517	\$	(12,023,559)	
95	Total Differences	\$ (51,830,635)	\$	(57,394,110)	
96					
97	Staff Surrebuttal Position Revenue Requirement @ Mid	\$ 70,581,644	\$	51,501,687	
98					
99	Staff's Filed Revenue Requirement @ Mid	\$ 70,581,644			