

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 <u>Rate Base</u>		
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 <u>Annualized Water Revenues:</u>		
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 Sales for Resale	\$ (344,147)	
34 Other Water Revenue - Oper. Rev.	\$ (164,936)	
35 Miscellaneous Revenue	\$ 319,608	
36 TOTAL WATER REVENUE	\$ (7,552,479)	\$ -
37		
38 <u>Annualized Sewer Revenues:</u>		
39 Residential	\$ 2,026,660	
40 Commercial	\$ 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		
47 Total Revenue Adjustments	\$ (4,646,902)	\$ -

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48		
49	<u>EXPENSES:</u>	
50	\$ 5,579,661	
51	\$ 107,710	
52	\$ 259,635	
53	\$ (472,968)	
54	\$ 736,475	
55	\$ (7,756,612)	
56	\$ 456,396	
57	\$ 410,820	
58	\$ (154,324)	
59	\$ 256,194	
60	\$ 4,260	
61	\$ (127,035)	
62	\$ (87,079)	
63	\$ (52,337)	
64	\$ (298,183)	
65	\$ (133,781)	
66	\$ (59,793)	
67	\$ 34,000	
68	\$ 6,828	
69	\$ (202,697)	
70	\$ (85,993)	
71	\$ (687,437)	
72	\$ (635,500)	
73	\$ 94,816	
74	\$ (618,195)	
75	\$ (13,857)	
76	\$ (26,797)	
77	\$ 95,859	
78	\$ (732,022)	
79	\$ (266,004)	
80	\$ (1,089,739)	
81	\$ -	\$ 500,000
82	\$ 150,316	
83	\$ (2,161,836)	\$ (24,444)
84	\$ (7,211,620)	
85	\$ 274,720	
86	\$ (25,496)	
87	\$ (0)	
88	\$ (14,431,615)	\$ 475,556
89		
90		
91	\$ 20,147,532	

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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	