

MISSOURI AMERICAN WATER COMPANY WR-2022-0303
RECONCILIATION - DIRECT FILING
As of 5/31/2023

	STAFF	OPC
1 Missouri American Filed Revenue Requirement 5/31/2023	\$145,304,864	
2		6.08%
3 Return on Equity and Capital Structure	\$ (38,847,056)	\$ (43,953,367)
4		
5 <u>Rate Base</u>		
6 Plant In Service	\$ (22,658,152)	
7 Less Accumulated Depreciation Reserve	\$ (968,265)	
8 Cash Working Capital	\$ (140,521)	\$ (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	\$ 75,765	
14 Regulatory Deferrals	\$ (269,289)	
16 TCJA EADIT Tracker Balance	\$ (235,852)	
17 Contributions in Aid of Construction	\$ (7,919,643)	
18 Customer Advances for Construction	\$ 44,774	
19 Accumulated Deferred Income Taxes	\$ (10,890)	
20 Pension/OPEB Tracker	\$ 270,997	
21 Trademark (OPC)		\$ (722,000)
22 Capitalized Software (OPC)		\$ (1,380,708)
23 Total Rate Base	\$ (23,253,204)	\$ (2,425,642)
24		
25 <u>REVENUES:</u> (negative reflects more revenue than Company)		
26 <u>Annualized Water Revenues:</u>		
27 Residential	\$ (13,779,165)	
28 Commercial	\$ 3,378,421	
29 Industrial	\$ (1,739,933)	
30 Private Fire Protection	\$ 6,783	
31 Public Fire Protection	\$ -	
32 Other Public Authorities	\$ (320,270)	
33 Sales for Resale	\$ (340,464)	
34 Other Water Revenue - Oper. Rev.	\$ (176,667)	
35 Miscellaneous Revenue	\$ 319,608	
36 TOTAL WATER REVENUE	\$ (12,651,687)	\$ -
37		
38 <u>Annualized Sewer Revenues:</u>		
39 Residential	\$ 2,033,257	
40 Commercial	\$ 869,631	
41 Industrial	\$ 8,062	
42 Other Public Authorities	\$ 4,715	
43 Other Sewer Revenue - Oper. Rev.	\$ 15,414	
44 Miscellaneous Revenue	\$ -	
45 TOTAL SEWER REVENUES	\$ 2,931,079	\$ -
46		
47 Total Revenue Adjustments	\$ (9,720,608)	\$ -

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48		
49 <u>EXPENSES:</u>		
50 Labor	\$ 2,282,682	
51 Purchased Water	\$ 66,552	
52 Fuel and Power	\$ 318,187	
53 Chemicals	\$ (2,187,144)	
54 Waste Disposal	\$ 856,954	
55 Support Services	\$ (8,362,390)	
56 Group Insurance - Employee	\$ 456,396	
57 Pensions	\$ (4,660,127)	
58 OPEBs	\$ 1,344,438	
59 Other Benefits - 401K	\$ 212,315	
60 Other Benefits - DCP	\$ (3,706)	
61 Other Benefits - ESPP	\$ (127,035)	
62 Other Benefits - VEBA	\$ (92,043)	
63 Other Benefits-Other	\$ (140,491)	
64 Regulatory Expense	\$ (298,183)	
65 Insurance Other than Group	\$ (589,459)	
66 Customer Accounting	\$ (59,793)	
67 Postage, Printing, Stationary	\$ 34,000	
68 Rents & Leases	\$ 19,131	
69 Uncollectible accounts expense	\$ (151,479)	
70 Building Maintenance and Services (Electricity & Heating)	\$ (93,194)	
71 Contracted Services	\$ (687,438)	
72 Miscellaneous	\$ (635,470)	
73 Employee related expense travel & entertainment	\$ 94,816	
74 Miscellaneous - Transportation	\$ (618,195)	
75 Telecommunications	\$ (13,856)	
76 Office Supplies	\$ (26,798)	
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	\$ (2,179,559)	
83 Amortization	\$ (2,543,296)	\$ (24,444)
84 Property Taxes	\$ (8,380,165)	
85 Payroll Taxes	\$ 27,815	
86 PSC Fees	\$ (27,495)	
87 Other General Taxes	\$ 7,929	
88 Total Expense Adjustments	\$ (28,148,007)	\$ 475,556
89		
90		
91 Allowance for Known and Measureable Changes/True-Up Estimate	\$ 20,147,532	

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92 Return on Deferred Customer Owned Lead Lines	\$ (1,665,824)	
93 EADIT	\$ -	
94 Other Tax Differences	\$ 6,763,946	\$ (12,023,559)
95	\$ (74,723,221)	\$ (57,927,013)
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	