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

Missouri American Filed Revenue Requirement 5/31/2023   S145,304,864   6.08%   6.08%   7.08%			STAFF		OPC	
3 Return on Equity and Capital Structure         \$ (43,953,367)           4 Rate Base         \$ (22,658,152)           6 Plant In Service         \$ (22,658,152)           7 Less Accumulated Depreciation Reserve         \$ (968,265)           8 Cash Working Capital         \$ (140,521)           9 Contributions in Aid of Construction Amortization         \$ 8,414,232           10 Materials and Supplies         \$ 138,761           11 Prepayments         \$ 138,761           12 Prepaid Pension Asset         \$ 75,765           14 Regulatory Deferrals         \$ (269,5852)           15 COntributions in Aid of Construction         \$ (7,919,643)           16 CUA EADIT Tracker Balance         \$ (235,852)           17 Contributions in Aid of Construction         \$ (7,919,643)           18 Customer Advances for Construction         \$ (1,799,643)           19 Accumulated Deferred Income Tuxes         \$ (10,890)           20 Epitalized Software (OPC)         \$ (23,253,204)           21 Trademark (OPC)         \$ (32,253,204)           22 Applicated Software (OPC)         \$ (31,379,165)           23 Total Rate Base         \$ (33,378,421)           24 Previous (Pertruction         \$ (3,378,421)           25 Industrial         \$ (1,739,935)           26 Private Fire Protection	1	Missouri American Filed Revenue Requirement 5/31/2023	 \$145,304,864			
4         Rate Base         C22,658,152         Case Accumulated Depreciation Reserve         \$ (908,265)         Case Accumulated Depreciation Reserve         \$ (140,521)         \$ (322,934)           8         Cash Working Capital Accumulation         \$ (414,521)         \$ (322,934)         \$ (322,934)           10         Materials and Supplies         \$ (4,879)         \$ (328,283)         \$ (328,283)           11         Prepayments         \$ (318,765)         \$ (328,283)	2				6.08%	
5 Rate Base         \$ (22,658,152)         Plant In Service         \$ (968,265)         \$ (968,265)         \$ (968,265)         \$ (140,521)         \$ (322,934)         \$ (21,658,152)         \$ (322,934)         \$ (340,521)         \$ (322,934)	3	Return on Equity and Capital Structure	\$ (38,847,056)	\$	(43,953,367)	
6 Plant In Service         \$ (22,658,152)           7 Less Accumulated Depreciation Reserve         \$ (968,265)           8 Cash Working Capital         \$ (140,523)           9 Contributions in Aid of Construction Amortization         \$ 8,414,232           10 Materials and Supplies         \$ 4,879           11 Prepayments         \$ 188,761           12 Prepaid Pension Asset         \$ 75,765           14 Regulatory Deferrals         \$ (269,289)           15 COLA EADIT Tracker Balance         \$ (269,288)           16 TCLA EADIT Tracker Balance         \$ (279,9643)           17 Contributions in Aid of Construction         \$ 44,774           18 Customer Advances for Construction         \$ 44,774           19 Accumulated Deferred Income Taxes         \$ (10,890)           20 Pension/OPEB Tracker         \$ 270,997           21 Trademark (OPC)         \$ (23,253,204)         \$ (2,425,642)           24 Tracemark (OPC)         \$ (33,253,204)         \$ (2,425,642)           25 REVENUES: (negative reflects more revenue than Company)         \$ (13,779,165)         \$ (2,425,642)           26 Annualized Water Revenues         \$ (13,779,165)         \$ (13,60,708)           27 Private Fire Protection         \$ (3,725,70)         \$ (2,425,642)           28 Commercial         \$ (3,725,70)         <	4					
7         Less Accumulated Depreciation Reserve         \$ (968,265)         \$ (140,521)         \$ (322,934)           8         Cash Working Capital         \$ (140,521)         \$ (322,934)           9         Contributions in Aid of Construction Amortization         \$ 8,414,322         * (323,537)           10         Materials and Supplies         \$ 138,761         * (269,289)         * (275,765)           11         Prepayments         \$ (269,289)         * (269,289) <td< td=""><td>5</td><td>Rate Base</td><td></td><td></td><td></td></td<>	5	Rate Base				
8 Cash Working Capital         \$ (140,521)         \$ (322,934)           9 Contributions in Aid of Construction Amortization         \$ 8,414,232         \$ (487)           10 Materials and Supplies         \$ 138,761         \$ (287)           11 Prepayments         \$ 138,761         \$ (282,882)           12 Prepaid Pension Asset         \$ 75,765         \$ (282,882)           13 Regulatory Deferrals         \$ (269,289)         \$ (282,882)           14 Cut EADIT Tracker Balance         \$ (235,852)         \$ (282,882)           15 Contributions in Aid of Construction         \$ (17,919,643)         \$ (282,888)           16 Cutomer Advances for Construction         \$ (17,919,643)         \$ (18,800)           17 Accompliant (OPC)         \$ (270,907)         \$ (1,380,708)           18 Cutomer Advances for Construction         \$ (23,253,204)         \$ (2,425,642)           19 Accompliant (OPC)         \$ (30,709,907)         \$ (2,425,642)           20 Trademark (OPC)         \$ (31,779,165)         \$ (2,425,642)           21 Trademark (OPC)         \$ (31,779,165)         \$ (31,779,165)           22 Residential         \$ (13,779,165)         \$ (31,779,165)         \$ (31,799,165)           23 Public Ruther Fevenue         \$ (13,799,165)         \$ (31,799,165)         \$ (31,799,165)         \$ (31,799,165)	6	Plant In Service	\$			
9         Contributions in Aid of Construction Amortization         \$ 8,414,232         4 879           10         Materials and Supplies         \$ 4,879           11         Prepain Pension Asset         \$ 138,761           12         Prepaid Pension Asset         \$ 75,765           14         Regulatory Deferrals         \$ (269,289)           15         Contributions in Aid of Construction         \$ (735,852)           16         CUS A EADIT Tracker Balance         \$ (735,852)           17         Contributions in Aid of Construction         \$ 44,774           18         Customer Advances for Construction         \$ 44,774           19         Accumulated Deferred Income Taxes         \$ (10,890)           20         Pension/OPEB Tracker         \$ 270,997           21         Trademark (OPC)         \$ 702,2000           22         Opitalized Software (OPC)         \$ (33,878,20)           23         Total Rate Base         \$ (33,789,165)           24         Stevenues:         \$ (13,779,165)           25         REVENUEs: (negative reflects more revenue than Company)         \$ (13,779,165)           26         Accumulated Base Revenues:         \$ (13,779,165)           27         Private Fire Protection         \$ (13,799,165) <td>7</td> <td>•</td> <td></td> <td></td> <td></td>	7	•				
10 Materials and Supplies         \$ 4,879           11 Prepayments         \$ 138,761           12 Prepayments         \$ 138,761           14 Regulatory Deferrals         \$ (269,289)           16 TCJA EADIT Tracker Balance         \$ (235,852)           17 Contributions in Aid of Construction         \$ (44,774)           18 Customer Advances for Construction         \$ 44,774           19 Accumulated Deferred Income Taxes         \$ (10,890)           20 Pension/OPEB Tracker         \$ 270,997           21 Tracemark (OPC)         \$ (323,253,204)         \$ (722,000)           22 Capitalized Software (OPC)         \$ (13,779,165)         \$ (1,380,708)           23 Total Rate Base         \$ (33,378,421)         \$ (1,380,708)           24 Annualized Water Revenues:         \$ (13,779,165)         \$ (2,425,642)           27 Residential         \$ (1,739,933)         \$ (1,739,933)           30 Private Fire Protection         \$ (330,270)         \$ (1,739,933)           31 Public Fire Protection         \$ (320,270)         \$ (2,231,720)           32 Other Public Authorities         \$ (340,464)         \$ (320,270)           33 Ales for Resale         \$ (340,464)         \$ (320,270)           40 Other Water Revenue - Oper. Rev.         \$ (12,651,687)         \$ (2,651,687)	8		(140,521)	\$	(322,934)	
11	9					
12	10	Materials and Supplies	*			
1	11		138,761			
1	12	Prepaid Pension Asset	\$ 75,765			
17         Contributions in Aid of Construction         \$ (7,919,643)         4 (774)           18         Customer Advances for Construction         \$ 44,774         4 (704)           19         Accumulated Deferred Income Taxes         \$ (10,890)         7 (722,000)           20         Pension/OPEB Tracker         \$ (722,000)         \$ (722,000)           21         Trademark (OPC)         \$ (722,000)         \$ (1,380,708)         \$ (12,425,642)           22         Capitalized Software (OPC)         \$ (32,253,204)         \$ (2,425,642)         \$ (12,425,642)           25         REVENUES: (negative reflects more revenue than Company)         \$ (13,779,165)         \$ (2,425,642)         \$ (12,425,642)	14	Regulatory Deferrals	\$ (269,289)			
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         REVENUES: (negative reflects more revenue than Company)         ***         ***           26         Annualized Water Revenues:         ***         ***           27         Residential         \$ (13,779,165)         ***           28         Commercial         \$ 3,378,421         ***           29         Industrial         \$ (1,739,933)         ***           31         Public Fire Protection         \$ 6,783         ***           31         Public Authorities         \$ (320,270)         ***           32         Other Public Authorities         \$ (340,464)         ***           34         Other Revenue - Oper. Rev.         \$ (176,667)         ***           35         Miscellaneous Revenue         \$ (2,233,257)         ***	16	TCJA EADIT Tracker Balance	\$ (235,852)			
1	17	Contributions in Aid of Construction	\$ (7,919,643)			
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)         \$ (2425,642)           25         REVENUES: (negative reflects more revenue than Company)         \$ (13,779,165)         \$ (23,273,204)           26         Annualized Water Revenues:         \$ (13,779,165)         \$ (23,273,204)           27         Residential         \$ (13,779,165)         \$ (23,273,204)           28         Commercial         \$ (13,779,165)         \$ (23,273,204)           30         Private Fire Protection         \$ (13,739,913)         \$ (23,273)           31         Public Fire Protection         \$ (320,270)         \$ (23,2270)           32         Other Public Authorities         \$ (340,464)         \$ (23,2270)           33         Sales for Resale         \$ (340,464)         \$ (23,2270)           34         Other Water Revenue - Oper. Rev.         \$ (12,651,687)         \$ (2,231,672)           35         Miscellaneous Revenue         \$ (2,033,257)         \$ (2,231,672)           36         Annualized Swer Revenue- Oper. Rev.         \$ (2,033,257)         \$ (2,033,257)	18	Customer Advances for Construction	\$ 44,774			
21         Trademark (OPC)         \$ (722,000)           22         Capitalized Software (OPC)         \$ (1,380,708)           23         Total Rate Base         \$ (23,253,204)         \$ (2,425,642)           24         ***********************************	19	Accumulated Deferred Income Taxes	\$ (10,890)			
Capitalized Software (OPC)   S (1,380,708)   C (1,380,708)	20	Pension/OPEB Tracker	\$ 270,997			
Total Rate Base   \$ (23,253,204)   \$ (2,425,642)	21	Trademark (OPC)		\$	(722,000)	
REVENUES: (negative reflects more revenue than Company)   Residential   S (13,779,165)   S (17,379,165)   S (17,379,33)   S (17,39,33)   S	22	Capitalized Software (OPC)		\$	(1,380,708)	
REVENUES: (negative reflects more revenue than Company)   Annualized Water Revenues:	23	Total Rate Base	\$ (23,253,204)	\$	(2,425,642)	
26 Annualized Water Revenues:       \$ (13,779,165)         27 Residential       \$ (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       \$ (2,033,257)         40 Commerical       \$ 869,631         41 Industrial       \$ 869,631         41 Industrial       \$ 8,062         42 Other Public Authorities       \$ 4,715         43 Other Sewer Revenue - Oper. Rev.       \$ 15,414         44 Miscellaneous Revenue       \$ 2,931,079       \$ -         45 TOTAL SEWER REVENUES       \$ 2,931,079       \$ -	24					
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       \$ (12,651,687)       \$ -         36 TOTAL WATER REVENUE       \$ (12,651,687)       \$ -         37 Residential       \$ 2,033,257       \$ -         40 Commerical       \$ 869,631       \$ -         41 Industrial       \$ 8,062       \$ -         42 Other Public Authorities       \$ 4,715       \$ -         43 Other Sewer Revenue - Oper. Rev.       \$ 15,414       \$ -         44 Miscellaneous Revenue       \$ 2,931,079       \$ -         45 TOTAL SEWER REVENUES       \$ 2,931,079       \$ -	25	<u>REVENUES:</u> (negative reflects more revenue than Company)				
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)       \$ -         38 Annualized Sewer Revenues:       \$ (2,033,257)       \$ -         40 Commerical       \$ 869,631       \$ 8,062         41 Industrial       \$ 8,062       \$ 4,715         43 Other Public Authorities       \$ 4,715       \$ 4,715         43 Other Sewer Revenue - Oper. Rev.       \$ 15,414         44 Miscellaneous Revenue       \$ -         45 TOTAL SEWER REVENUES       \$ 2,931,079       \$ -         46	26	Annualized Water Revenues:				
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)       \$ -         38 Annualized Sewer Revenues:       \$ 2,033,257       \$ -         40 Commerical       \$ 869,631       \$ 869,631         41 Industrial       \$ 8,062       \$ 4,715         42 Other Public Authorities       \$ 4,715       \$ 4,715         43 Other Sewer Revenue - Oper. Rev.       \$ 15,414         44 Miscellaneous Revenue       \$ -         45 TOTAL SEWER REVENUES       \$ 2,931,079       \$ -         46       \$ 2,931,079       \$ -	27	Residential	\$ (13,779,165)			
30   Private Fire Protection   \$ 6,783	28	Commercial	\$ 3,378,421			
Public Fire Protection   \$	29	Industrial	\$ (1,739,933)			
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       \$ (2,033,257)       \$ (2,033,257)         40 Commerical       \$ 869,631       \$ 869,631         41 Industrial       \$ 8,062       \$ 4,715         42 Other Public Authorities       \$ 4,715       \$ 15,414         44 Miscellaneous Revenue       \$ -       \$ -         45 TOTAL SEWER REVENUES       \$ 2,931,079       \$ -         46       \$ 2,931,079       \$ -	30	Private Fire Protection	\$ 6,783			
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       \$ (12,651,687)         38 Annualized Sewer Revenues:       \$ 2,033,257         40 Commerical       \$ 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	31	Public Fire Protection	\$ -			
34 Other Water Revenue - Oper. Rev.       \$ (176,667)         35 Miscellaneous Revenue       \$ 319,608         36 TOTAL WATER REVENUE       \$ (12,651,687)       \$ -         37       -         38 Annualized Sewer Revenues:       \$ 2,033,257       \$ 869,631         40 Commerical       \$ 869,631       \$ 8,062         41 Industrial       \$ 8,062       \$ 4,715         42 Other Public Authorities       \$ 4,715       \$ 15,414         43 Other Sewer Revenue - Oper. Rev.       \$ 15,414       \$ -         44 Miscellaneous Revenue       \$ 2,931,079       \$ -         45 TOTAL SEWER REVENUES       \$ 2,931,079       \$ -	32	Other Public Authorities	\$ (320,270)			
35 Miscellaneous Revenue       \$ 319,608         36 TOTAL WATER REVENUE       \$ (12,651,687)       \$ -         37       -         38 Annualized Sewer Revenues:       \$ 2,033,257         40 Commerical       \$ 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       \$ 2,931,079       \$ -	33	Sales for Resale	\$ (340,464)			
36 TOTAL WATER REVENUE       \$ (12,651,687)       \$ -         37       38 Annualized Sewer Revenues:       \$ 2,033,257         39 Residential       \$ 869,631         40 Commerical       \$ 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       \$ 2,931,079       \$ -	34	Other Water Revenue - Oper. Rev.	\$ (176,667)			
37       38 Annualized Sewer Revenues:         39 Residential       \$ 2,033,257         40 Commerical       \$ 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	35	Miscellaneous Revenue	\$ 319,608			
38 Annualized Sewer Revenues:       \$ 2,033,257         39 Residential       \$ 869,631         40 Commerical       \$ 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       \$ 2,931,079       \$ -	36	TOTAL WATER REVENUE	\$ (12,651,687)	\$	_	
39 Residential       \$ 2,033,257         40 Commerical       \$ 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       \$ 2,931,079       \$ -	37					
40 Commerical \$ 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	38	Annualized Sewer Revenues:				
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	39	Residential	\$ 2,033,257			
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	40	Commerical	\$ 869,631			
43 Other Sewer Revenue - Oper. Rev.       \$ 15,414         44 Miscellaneous Revenue       \$ -         45 TOTAL SEWER REVENUES       \$ 2,931,079         46       \$ -	41	Industrial	\$ 8,062			
44 Miscellaneous Revenue \$ - 45 TOTAL SEWER REVENUES \$ 2,931,079 \$ - 46	42	Other Public Authorities	\$ 4,715			
44 Miscellaneous Revenue \$ - 45 TOTAL SEWER REVENUES \$ 2,931,079 \$ - 46	43	Other Sewer Revenue - Oper. Rev.				
45 TOTAL SEWER REVENUES \$ 2,931,079 \$ -46	44		-			
46	45		2,931,079	\$	-	
47 Total Revenue Adjustments \$ (9,720,608) \$ -						
	47	<b>Total Revenue Adjustments</b>	\$ (9,720,608)	\$	-	

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

			STAFF		OPC
48					
49	EXPENSES:				
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)	Ψ	200,000
83	Amortization	\$	(2,543,296)	\$	(24,444)
84	Property Taxes	\$	(8,380,165)	Ψ	(2 :, )
85	Payroll Taxes	\$	27,815		
86	PSC Fees	\$	(27,495)		
87	Other General Taxes	\$	7,929		
88	Total Expense Adjustments	<u>\$</u>	(28,148,007)	\$	475,556
89	Total Daponst Aujustinents	Ψ	(20,170,007)	Ψ	773,330
90					
91	Allowance for Known and Measureable Changes/True-Up Estimate	\$	20,147,532		
71	Anowance for Known and incasureable Changes/11ue-Op Estimate	Ф	40,147,334		

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

		STAFF		OPC	
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			