

MISSOURI AMERICAN WATER COMPANY WR-2020-0344
RECONCILIATION - DIRECT FILING
As of 5/30/2022

	<u>STAFF</u>	<u>OPC</u>	<u>OPC</u>	<u>MIEC</u>
1 Missouri American Filed Revenue Requirement as of 5/31/2019	\$ 107,508,840			
2		7.52%	7.18%	
3 Return on Equity and Capital Structure	\$ (38,079,718)	\$ (37,915,660)	\$ (44,113,412)	
4				
5 <u>Rate Base</u>				
6 Plant In Service	\$ (23,723,410)			
7 Less Accumulated Depreciation Reserve	\$ 2,910,903			
8 Cash Working Capital	\$ (519,305)	\$ (1,137,060)	\$ (1,085,468)	
9 Contributions in Aid of Construction Amortization	\$ (662,936)			
10 Materials and Supplies	\$ (7,265)			
11 Prepayments	\$ 212,573			
12 Prepaid Pension Asset	\$ (154,635)			
13 Tank Painting Tracker	\$ (80)			
14 Regulatory Deferrals	\$ (1,427,710)			
15 AFUDC Adjustment	\$ (52,358)	\$ (1,503,945)	\$ (1,435,697)	
16 Contributions in Aid of Construction	\$ 805,381			
17 Customer Advances for Construction	\$ 212,008			
18 Accumulated Deferred Income Taxes	\$ 2,050,302	\$ (1,782,376)	\$ (1,701,494)	
19 OPEB/Pension Tracker	\$ 160,932			
20 Total Rate Base	\$ (20,195,598)	\$ (4,423,381)	\$ (4,222,659)	\$ -
21				
22 <u>REVENUES: (negative reflects more revenue than Company)</u>				
23 <u>Annualized Water Revenues:</u>				
24 Residential	\$ (12,561,446)	\$ (14,219,148)	\$ (14,219,148)	\$ (14,219,148)
25 Commercial	\$ (97,295)	\$ (813,465)	\$ (813,465)	\$ (813,465)
26 Industrial	\$ (3,060,792)			
27 Private Fire Protection	\$ (84,073)			
28 Public Fire Protection	\$ -			
29 Other Public Authorities	\$ 309,218			
30 Sales for Resale	\$ 1,518,806			
31 Other Water Revenue - Oper. Rev.	\$ 148,605			
32 TOTAL WATER REVENUE	\$ (13,826,977)	\$ (15,032,613)	\$ (15,032,613)	\$ (15,032,613)
33				
34 <u>Annualized Sewer Revenues:</u>				
35 Residential	\$ 18,474			
36 Commercial	\$ 186,847			
37 Other Public Authorities	\$ (124,325)			
38 Other Sewer Revenue - Oper. Rev.	\$ (3,962)			
39 TOTAL SEWER REVENUES	\$ 77,034	\$ -	\$ -	\$ -
40				
41 Total Revenue Adjustments	\$ (13,749,943)	\$ (15,032,613)	\$ (15,032,613)	\$ (15,032,613)
42				
43 <u>EXPENSES:</u>				
44 Labor	\$ (4,251,457)	\$ (4,251,457)	\$ (4,251,457)	
45 Purchased Water	\$ (305,410)			
46 Fuel and Power	\$ (313,945)			
47 Chemicals	\$ 274,448			
48 Waste Disposal	\$ (66,569)			
49 Support Services	\$ (7,285,769)			
50 Group Insurance - Employee	\$ (505,791)			
51 Pensions	\$ 61,313			
52 OPEB	\$ (2,493,490)			
53 Other Benefits - 401K	\$ (76,737)			
54 Other Benefits - DCP	\$ (159,099)			
55 Other Benefits - ESPP	\$ (182,275)			
56 Other Benefits - VEBA	\$ (3,655)			
57 Other Benefits - Other	\$ (45,797)			
58 Regulatory Expense	\$ (396,938)	\$ (432,430)	\$ (432,430)	
59 Insurance Other than Group	\$ (451,408)			
60 Customer Accounting/Credit Card Fees	\$ 1,305,429			
61 Postage	\$ 1,867,491			

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62 Postage, Printing, Stationary	\$ (1,456)			
63 Rents/Leases	\$ (58,738)			
64 Uncollectible accounts expense	\$ 66,386			
65 Miscellaneous - Building Maintenance and Services (Electricity & Heating)	\$ (71,883)			
66 Miscellaneous - Contracted Services	\$ 1,417,456			
67 Miscellaneous - Contracted Services	\$ (4,112,876)	\$ (4,112,876)	\$ (4,112,876)	
68 Miscellaneous - Promotional, Lobbying, Dues & Donations, Advertising, &	\$ (826,918)			
69 Miscellaneous - Employee Expenses	\$ 416,155	\$ (684,407)	\$ (684,407)	
70 Miscellaneous - Relocation Expenses	\$ 74,164			
71 Miscellaneous - Transportation	\$ (765,713)			
72 Miscellaneous - Telecommunication	\$ (56,814)			
73 Miscellaneous- Office Supplies	\$ 71,482			
74 Maintenance - Main Breaks	\$ 824,693			
75 Maintenance - Tank Painting	\$ 1,427,020			\$ 1,427,020
76 Maintenance - All Other	\$ (1,291,353)			
77 Depreciation (rebuttal)	\$ (17,111,317)	\$ (17,111,317)	\$ (17,111,317)	
78 Amortization	\$ (2,458,937)			
79 COVID AAO Amortization	\$ 481,044	\$ -	\$ -	\$ 358,470
80 Property Taxes	\$ (5,523,968)			\$ (5,523,968)
81 Payroll Taxes	\$ (429,044)			
82 PSC Fees	\$ (329,231)			
83 Other General Taxes	\$ -			
84 NY Affiliate Service Cost	\$ -	\$ (1,400,000)	\$ (1,400,000)	\$ (1,400,000)
85 AWWSC Prepaid Billing and Payment Arrangement	\$ -	\$ (5,000,000)	\$ (5,000,000)	
86 Parent Company Officer expense	\$ -	\$ (574,822)	\$ (574,822)	
87 Credit Line Fee Charge	\$ -	\$ (207,379)	\$ (207,379)	
88 Service Company Payroll and Loadings	\$ -	\$ (864,207)	\$ (864,207)	
89 Total Expense Adjustments	\$ (41,289,507)	\$ (34,638,895)	\$ (34,638,895)	\$ (5,138,478)
90				
91 Allowance for Known and Measureable Changes/True-Up Estimate	\$ 19,896,569			
92				
93 Current Income Taxes	\$ 7,315,423			\$ (1,000,000)
94 Deferred Income Taxes	\$ 3,445,571			
95 Excess ADIT Amortization	\$ (26,923,817)			\$ (39,932,819)
96				
97				
98 Total Differences	<u>\$ (109,581,020)</u>	<u>\$ (92,010,549)</u>	<u>\$ (98,007,579)</u>	<u>\$ (61,103,910)</u>
99				
100 Staff Surrebuttal Position Revenue Requirement @ Mid	<u>\$ (2,072,180)</u>			
101				
102 Corrections to Staff's Direct Filed Revenue Requirement @ Mid	\$ 17,851,474			
103				
104 Staff's Filed Revenue Requirement @ Mid	\$ (19,923,654)			