

**CONFLUENCE RIVERS - WR-2023-0006  
RECONCILIATION**

	STAFF	OPC
1 Confluence Updated Revenue Requirement w/ Undisputed Issues	\$ 2,438,075	\$ 2,438,075
2		
3 Return on Equity & Capital Structure at Company Ratebase (1)	\$ (376,786)	\$ (435,392)
4		
5 <u>Rate Base</u>		
6 Plant In Service	\$ 17,909	\$ 15,807
7 Less Accumulated Depreciation Reserve	\$ (249,150)	\$ (241,463)
8 Rate Case Expense	\$ (5,697)	\$ (5,697)
9 Total Rate Base	\$ (236,938)	\$ (231,352)
10		
11 <u>REVENUES:</u> (positive reflects less revenue than Company)		
12 Other Water & Sewer Revenue - Late Fees - OPC Position	\$ -	\$ 141,598
13 Total Adjustments	\$ -	\$ 141,598
14		
15 <u>EXPENSES:</u>		
16 Transfer & Normalize Maintenance Expense	\$ 448,812	\$ 448,812
17 Third Party Contract Operations Expense	\$ (10,648)	(1,105,074)
18 Call Center Service Expense	\$ (164,495)	\$ (164,495)
19 Uncollectible (Bad Debt) Expense	\$ (52,921)	(52,921)
20 CSWR Allocated Expense - Payroll	\$ (394,186)	\$ (394,186)
21 CSWR Allocated Expense - Payroll Taxes	\$ (18,969)	\$ (18,969)
22 CSWR Allocated Expense - Employee Benefits	\$ (106,230)	\$ (106,230)
23 CSWR Allocated Expense - Communication	\$ (2,379)	\$ (2,379)
24 Other CSWR Corporate Allocation Expense	\$ (214,968)	\$ (214,968)
25 Rate Case Expense	\$ 5,338	\$ 5,338
26 Depreciation Expense	\$ 119,561	\$ 119,561
27 Amortization Expense	\$ 8,494	\$ 8,494
28 Depreciation Study Expense	\$ -	\$ (5,200)
29 Accounting Service Expense	\$ (63,045)	\$ (63,045)
30 Total Adjustments	\$ (445,636)	\$ (1,545,262)
31		
32 Income Tax Calculation	\$ (447,099)	\$ (447,099)
33		
34 Total Differences	\$ (1,506,459)	\$ (2,517,507)
35		
36 Staff Updated Surrebuttal Revenue Requirement @ Mid	\$ 931,616	\$ (79,432)

(1) Capitalization Dollars are based on Ratebase Values:

Return & Capital Structure Difference at Staff Ratebase	\$ (323,612)	\$ (373,947)
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