

Confluence Rivers Utility Operating Company
Appendix C - Summary WSIRA Revenue Requirement Calculation
As of May 31, 2026

Line Number	Description	MO-District 1 Sewer	MO-District 1 Water	MO-District 2 Sewer	MO-District 2 Water	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1	Utility Plant Projects-Replacement					
2	Utility Plant in Service-Replacement	228,367	400,881	2,419,229	979,072	4,027,549
3	Accumulated Depreciation	(21,582)	(28,990)	(373,538)	(61,603)	(485,713)
4	Net Contributions in Aid of Construction	-	-	(6,238)	(36,787)	(43,025)
5	Deferred Taxes	-	-	-	-	-
6	Total Net Replacement Rate Base	206,786	371,890	2,039,453	880,682	3,498,812
7						
8	Total WSIRA Rate Base	206,786	371,890	2,039,453	880,682	3,498,812
9						
10	Overall Pre-Tax Rate of Return per Last Order	9.83%	9.83%	9.83%	9.83%	
11						
12	Revenue Requirement on Capital	\$ 20,327.03	\$ 36,556.81	\$ 200,478.28	\$ 86,571.07	343,933.18
13	Depreciation Expense	14,749.44	21,183.24	203,808.60	40,952.40	280,693.68
14	Property Taxes	9,600.12	5,656.73	8,283.09	21,167.43	44,707.37
15						
16	Total Revenue Requirement	\$ 44,676.59	\$ 63,396.78	\$ 412,569.97	\$ 148,690.90	669,334.23

Confluence Rivers Utility Operating Company
Deferred Taxes
As of May 31, 2026

Line Number	Description	MO-District 1 Sewer	MO-District 1 Water	MO-District 2 Sewer	MO-District 2 Water	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1	Book/Tax Depreciation Temporary Difference					
2	Plant Additions-Replacements					
3	Meters-2023	-	-	990	-	990
4	Meters-2024	-	6,673	8,420	109,123	124,217
5	Meters-2025	8,518	63,555	19,966	179,363	271,402
6	Meters-2026	-	2,437	-	96,703	99,140
7	Other-2023	-	24,298	42,774	23,754	90,827
8	Other-2024	51,447	31,207	1,113,597	152,403	1,348,654
9	Other-2025	149,752	231,496	882,453	260,816	1,524,517
10	Other-2026	18,650	41,214	351,028	156,911	567,802
11						
12	Net Plant Replacement Additions	228,367	400,881	2,419,229	979,072	4,027,549
13						
25						
26	Total Tax Items					
43	Regular Depreciation					
44	Depreciation Rate 2023	0.00%	2.82%	6.78%	5.14%	
45	Depreciation Rate 2024	5.00%	8.37%	9.49%	4.66%	
46	Depreciation Rate 2025	6.92%	7.26%	8.33%	4.34%	
47	Depreciation Rate 2026	6.54%	6.45%	5.43%	3.35%	
48						
49	Months Included-2023	11	11	11	11	
50	Months Included-2024	12	12	12	12	
51	Months Included-2025	12	12	12	12	
52	Months Included-2026	12	12	12	12	
53						
58						
59	Regular Tax Depreciation 2023	0.00%	2.82%	6.78%	5.14%	
60	Regular Tax Depreciation 2024	5.00%	8.37%	9.49%	4.66%	
61	Regular Tax Depreciation 2025	6.92%	7.26%	8.33%	4.34%	
62	Regular Tax Depreciation 2026	6.54%	6.45%	5.43%	3.35%	
63	Total Regular Depreciation					
64						
71						
73						
74	Total Book Items					
75	Net Book Depreciation					
76	Book Depreciation 2023	-	685	2,419	1,221	4,325
77	Book Depreciation 2024	2,572	9,104	106,484	12,139	130,299
78	Book Depreciation 2025	10,957	39,305	75,858	19,097	145,218
79	Book Depreciation 2026	1,220	2,815	19,048	8,495	31,578
80						
81	Book Amortization 2023	-	-	-	(5)	(5)
82	Book Amortization 2024	-	-	(51)	(7)	(58)
83	Book Amortization 2025	-	-	(96)	(7)	(103)
84	Book Amortization 2026	-	-	(40)	(3)	(43)
85						
86	Total Net Book Depreciation	14,749.44	51,909.84	203,621.17	40,931.12	311,211.57
87						
98						
99	Net Deferred Income Tax					
100	Effective Tax Rate 2023	24.16%	24.16%	24.16%	24.16%	
101	Effective Tax Rate 2024	24.16%	24.16%	24.16%	24.16%	
102	Effective Tax Rate 2025	24.16%	24.16%	24.16%	24.16%	
103	Effective Tax Rate 2026	24.16%	24.16%	24.16%	24.16%	
104						
105	Deferred Tax Liability 2023	0	0	0	0	0
106	Deferred Tax Liability 2024	0	0	0	0	0
107	Deferred Tax Liability 2025	0	0	0	0	0
108	Deferred Tax Liability 2026	0	0	0	0	0
109						
110	Net Deferred Income Tax 2023	0	0	0	0	0
111	Net Deferred Income Tax 2024	0	0	0	0	0
112	Net Deferred Income Tax 2025	0	0	0	0	0
113	Net Deferred Income Tax 2026	0	0	0	0	0
114	TOTAL DEFERRED INCOME TAX	0	0	0	0	0
115						
116						
117						
118						

Confluence Rivers Utility Operating Company
Tariff Rate Calculation

Line Number	Description	MO-District 1 Sewer	MO-District 1 Water	MO-District 2 Sewer	MO-District 2 Water	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1	WSIRA Revenue Requirement	\$ 44,676.59	\$ 63,396.78	\$ 412,569.97	\$ 148,690.90	\$ 669,334.23
2	WR-2023-0006 Rev Requirement	\$ 905,976.00	\$ 435,292.00	\$ 3,137,764.00	\$ 2,594,419.00	\$ 7,073,451.00
3	WSIRA Percentage of Approved Rev Requirement	4.931%	14.564%	13.149%	5.731%	9.463%
4						
5	Metered Customers Per WR-2023-0006	-	394.00	-	3,012.00	3,406.00
6	Unmetered Customers Per WR-2023-0006	1,254.00	377.00	3,734.00	894.00	6,259.00
7						
8	Average Surcharge	\$ 2.97	\$ 6.85	\$ 9.21	\$ 3.17	\$ 5.77
9						
10	Commodity Percentage	0.00%	22.39%	0.00%	27.99%	
11	Flat Percentage	100.00%	77.61%	100.00%	72.01%	
12						
13	Revenue Requirement - Commodity	\$ -	\$ 14,194.54	\$ -	\$ 41,618.58	\$ 55,813.12
14	Revenue Requirement - Flat	\$ 44,676.59	\$ 49,202.24	\$ 412,569.97	\$ 107,072.32	\$ 613,521.11
15						
16	Usage Per WR-2023-0006	-	18,203.00	-	139,154.00	
17						
18	Proposed Commodity Rate (Per 1,000 gallons)	\$ -	\$ 0.78	\$ -	\$ 0.30	
19	*Average Proposed Flat rate	\$ 2.97	\$ 5.32	\$ 9.21	\$ 2.28	
20						
21	Revenue Recalc	\$ 44,676.59	\$ 63,396.78	\$ 412,569.97	\$ 148,690.90	
22						
23	*Due to the complexity of the metered rates, this represents an average rate per customer. Please see the next page for a more detailed breakdown of the proposed WSIRA metered water rates.					

Confluence Rivers Utility Operating Company
Water Rate Design

District 1

Meter Type	Equivalent Meter Factor	Number of Customers	Equivalent Number of Customers	Revenue Requirement Flat	Revenue Requirement Commodity	Proposed Rate Flat	Proposed Rate Commodity
5/8"	1	365	365	\$ 17,023.36	\$ 13,149.76	\$ 3.89	\$ 0.78
3/4"	1	29	29	\$ 1,352.54	\$ 1,044.78	\$ 3.89	\$ 0.78
1"	1.75			\$ -	\$ -	\$ -	\$ 0.78
1 1/2"	3			\$ -	\$ -	\$ -	\$ 0.78
2"	4			\$ -	\$ -	\$ -	\$ 0.78
3"	10			\$ -	\$ -	\$ -	\$ 0.78
4"	15			\$ -	\$ -	\$ -	\$ 0.78
Flat	1.75	377	661	\$ 30,826.34	\$ -	\$ 6.81	\$ -
Total Company		771	1,055	\$ 49,202.24	\$ 14,194.54		

Usage Per WR-2023-0006 18,203,000.00
 Commodity Rev Req 14,195
 Proposed Commodity Rate \$ 0.78

District 2

Meter Type	Equivalent Meter Factor	Number of Customers	Equivalent Number of Bills	Revenue Requirement Flat	Revenue Requirement Commodity	Proposed Rates	Proposed Usage Rates
5/8"	1	2,870	2,870	\$ 69,343.10	\$ 39,523.88	\$ 2.01	\$ 0.30
3/4"	1	134	134	\$ 3,237.62	\$ 1,845.37	\$ 2.01	\$ 0.30
1"	1.75	6	11	\$ 253.69	\$ 144.60	\$ 3.52	\$ 0.30
1 1/2"	3			\$ -	\$ -	\$ -	\$ 0.30
2"	4	2	8	\$ 193.29	\$ 110.17	\$ 8.05	\$ 0.30
3"	10			\$ -	\$ -	\$ -	\$ 0.30
4"	15			\$ -	\$ -	\$ -	\$ 0.30
Flat	1.58	894	1,410	\$ 34,058.58	\$ -	\$ 3.17	
Total Company		3,906	4,432	\$ 107,086.29	\$ 41,624.01		

Usage Per WR-2023-0006 139,154,000.00
 Commodity Rev Req 41,624
 Proposed Commodity Rate \$ 0.30

Confluence Rivers Utility Operating Company
Property Taxes
As of May 31, 2026

Line Number	Description	MO-District 1 Sewer (B)	MO-District 1 Water (C)	MO-District 2 Sewer (D)	MO-District 2 Water (E)	Total (F)
1	Property Tax Estimates					
2	Year Placed in Service					
3						
4	Plant Additions 2023	-	24,298	35,683	23,754	83,736
5	Plant Additions 2024	51,447	37,881	1,122,017	261,526	1,472,871
6	Plant Additions 2025	158,271	295,051	910,500	440,179	1,804,000
7	Plant Additions 2026	18,650	43,651	351,028	253,613	666,943
8	Total Plant Additions	228,367	400,881	2,419,229	979,072	4,027,549
9						
10						
11						
12	Plant Retirements 2023	0	0	0	0	0
13	Plant Retirements 2024	0	0	0	0	0
14	Plant Retirements 2025	0	0	0	930	930
15	Plant Retirements 2026	0	0	0	0	0
16	Total Retirements	0	0	0	930	930
17						
18						
19	Net Plant to be Assessed	228,367	400,881	2,419,229	978,142	4,026,619
20	Assessment Rate	0.00083462	0.00083462	0.00083462	0.00083462	
21	Assessed Value	190.60	334.58	2,019.14	816.38	3,360.70
22	Tax Rate	24.16%	24.16%	24.16%	24.16%	24.16%
23	Tax Due on WSIRA Investment	46.05	80.84	487.82	197.24	811.94
24						
25						
26						
27						
28						

Confluence Rivers Utility Operating Company
Net Contributions
As of May 31, 2026

Line Number	Description	MO-District 1 Sewer (B)	MO-District 1 Water (C)	MO-District 2 Sewer (D)	MO-District 2 Water (E)	Total (AB)
1						
2	Replacements					
3	Contributions in Aid of Construction	-	-	(6,425.00)	(39,343.22)	(45,768.22)
4						
5	Accumulated Amortization	-	-	187.43	2,556.29	2,743.72
6						
7	Net CIAC	-	-	(6,237.57)	(36,786.93)	(43,024.50)
8						
9						

Confluence Rivers Utility Operating Company
Net Depreciation Expense
As of May 31, 2026

Line Number	Description	MO-District 1 Sewer (B)	MO-District 1 Water (C)	MO-District 2 Sewer (D)	MO-District 2 Water (E)	Total (F)
	(A)					
1						
2	Base Depreciation Expense	14,749	21,183	203,809	40,952	280,694
3						
4	CIAC Amortization	-	-	187	2,556	2,744
5						
6	Depreciation Expense on Retirements	-	-	(930)	-	(930)
7						
8	Net Depreciation Expense	14,749	21,183	203,066	43,509	282,507