

MISSOURI AMERICAN WATER COMPANY WR-2024-0320
RECONCILIATION - CROSS REBUTTAL SURREBUTTAL FILING
As of 5/31/2025

	STAFF
1 Missouri American Filed Revenue Requirement 5/31/2025	\$188,075,844
2	
3 Return on Equity and Capital Structure	(\$53,121,820)
4	
5 <u>Rate Base</u>	
6 Plant In Service	(\$39,854,778)
7 Less Accumulated Depreciation Reserve	\$1,238,339
8 Cash Working Capital	(\$440,915)
9 Materials and Supplies	\$103,069
10 Prepaid Pension Asset	(\$201,602)
11 Regulatory Deferrals	(\$267,939)
12 TCJA EADIT Tracker Balance	\$736
13 Contributions in Aid of Construction	\$1,530,092
14 Accumulated Deferred Income Taxes	\$3,883,372
15 Pension/OPEB Tracker	(\$221,967)
16 Total Rate Base	(\$34,231,593)
17	
18 REVENUES: (negative reflects more revenue than Company)	
19 Annualized Water Revenues:	
20 Residential	(\$10,440,725)
21 Commercial	(\$962,319)
22 Industrial	(\$1,535,588)
23 Private Fire Protection	\$87,803
24 Other Public Authorities	(\$473,509)
25 Sales for Resale	\$575,547
26 Other Revenue	(\$433,227)
27 Miscellaneous Revenue	\$317,224
28 TOTAL WATER REVENUE	(\$12,864,794)
29	
30 Annualized Sewer Revenues:	
31 Residential	(\$345,290)
32 Commerical	\$867,070
33 Industrial	(\$26,797)
34 Other Public Authorities	\$14,874
35 Sales for Resale	\$92,880
36 Other Sewer Revenue - Oper. Rev.	(\$84,271)
37 TOTAL SEWER REVENUES	\$518,466
38	
39 Total Revenue Adjustments	(\$12,346,328)
40	

MISSOURI AMERICAN WATER COMPANY WR-2024-0320
RECONCILIATION - CROSS REBUTTAL SURREBUTTAL FILING
As of 5/31/2025

	STAFF
41 EXPENSES:	
42 Labor plus incentive comp	(\$2,567,174)
43 Group Insurance	(\$1,916,230)
44 401K	(\$269,612)
45 DCP	(\$346,160)
46 ESPP	(\$130,034)
47 VEBA	(\$122,441)
48 Other Benefits	\$208,040
49 Pensions	(\$409,961)
50 OPEB	(\$142,904)
51 Purchased Water	(\$221,018)
52 Fuel and Power	(\$245,840)
53 Chemicals	(\$2,610,237)
54 Waste Disposal	\$258,602
55 Support Services	(\$11,506,508)
56 Contracted services	(\$722,221)
57 Building Maintenance and Services	(\$192,844)
58 Telecommunication expenses	(\$173,053)
59 Postage, printing and stationary	(\$4,296)
60 Office supplies and services	(\$28,859)
61 Employee related expense travel & entertainment	(\$5,767)
62 Rents	\$113,612
63 Transportation	(\$1,163,161)
64 Miscellaneous	(\$696,929)
65 Uncollectible accounts expense	(\$1,752,892)
66 Customer Accounting	\$280,489
67 Regulatory Expense (rate case expense)	(\$636,448)
68 Insurance Other than Group	(\$2,557,251)
69 Maintenance supplies and services	(\$564,064)
70 Depreciation	(\$2,880,171)
71 Amortization	(\$2,485,652)
72 Property Taxes	(\$6,610,248)
73 Payroll Taxes	(\$368,252)
74 PSC Fees	\$1,449,786
75 Total Expense Adjustments	(\$39,019,697)
76	
77 Allowance for Known and Measureable Changes/True-Up Estimate	\$24,664,049
78 Return on Deferred Customer Owned Lead Lines	(\$2,375,230)
79 Tax Difference	\$560,264
80 Total Differences	(\$115,870,354)
81	
82 Staff Surrebuttal Position Revenue Requirement @ Mid	\$72,205,490
83	
84 Staff's Filed Revenue Requirement @ Mid	\$72,205,490