

MISSOURI AMERICAN WATER COMPANY WR-2024-0320
RECONCILIATION - CROSS REBUTTAL SURREBUTTAL FILING
As of 12/31/2024

	STAFF
1 Missouri American Filed Revenue Requirement	\$150,071,322
2	
3 Return on Equity and Capital Structure	(\$54,715,654)
4	
5 <u>Rate Base</u>	
6 Plant In Service	(\$22,906,507)
7 Less Accumulated Depreciation Reserve	\$648,955
8 Cash Working Capital	(\$396,588)
9 Materials and Supplies	\$103,069
10 Prepaid Pension Asset	(\$89,541)
11 Regulatory Deferrals	(\$118,649)
12 TCJA EADIT Tracker Balance	\$736
13 Contributions in Aid of Construction	\$428,964
14 Accumulated Deferred Income Taxes	\$3,104,030
15 Pension/OPEB Tracker	(\$121,403)
16 Total Rate Base	(\$19,346,936)
17	
18 <u>REVENUES:</u> (negative reflects more revenue than Company)	
19 <u>Annualized Water Revenues:</u>	
20 Residential	(\$8,957,421)
21 Commercial	\$4,604,370
22 Industrial	(\$1,820,267)
23 Private Fire Protection	\$113,392
24 Other Public Authorities	\$1,706,151
25 Sales for Resale	\$513,062
26 Other Revenue	\$739,262
27 Miscellaneous Revenue	\$313,095
28 TOTAL WATER REVENUE	(\$2,788,356)
29	
30 <u>Annualized Sewer Revenues:</u>	
31 Residential	\$201,677
32 Commercial	\$769,351
33 Industrial	(\$10,315)
34 Other Public Authorities	\$6,826
35 Sales for Resale	\$92,880
36 Other Sewer Revenue - Oper. Rev.	(\$98,605)
37 TOTAL SEWER REVENUES	\$961,814
38	
39 Total Revenue Adjustments	(\$1,826,542)
40	

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41 <u>EXPENSES:</u>	
42 Labor plus incentive comp	(\$1,686,804)
43 Group Insurance	(\$1,805,778)
44 401K	(\$240,516)
45 DCP	(\$325,726)
46 ESPP	(\$128,353)
47 VEBA	(\$122,441)
48 Other Benefits	\$202,407
49 Pensions	(\$221,369)
50 OPEB	(\$74,267)
51 Purchased Water	(\$173,710)
52 Fuel and Power	(\$227,924)
53 Chemicals	(\$2,294,035)
54 Waste Disposal	\$327,098
55 Support Services	(\$12,161,944)
56 Contracted services	(\$651,440)
57 Building Maintenance and Services	(\$152,549)
58 Telecommunication expenses	(\$131,719)
59 Postage, printing and stationary	(\$3,534)
60 Office supplies and services	(\$28,217)
61 Employee related expense travel & entertainment	(\$3,645)
62 Rents	\$115,778
63 Transportation	(\$1,016,029)
64 Miscellaneous	(\$618,221)
65 Uncollectible accounts expense	(\$904,972)
66 Customer Accounting	\$285,116
67 Regulatory Expense (rate case expense)	(\$399,986)
68 Insurance Other than Group	(\$342,632)
69 Maintenance supplies and services	(\$367,729)
70 Depreciation	\$2,244,570
71 Amortization	(\$1,362,630)
72 Property Taxes	(\$4,339,862)
73 Payroll Taxes	(\$297,618)
74 PSC Fees	\$1,449,786
75 Total Expense Adjustments	(\$25,458,897)
76	
77 Allowance for Known and Measureable Changes/True-Up Estimate	\$24,664,049
78 Return on Deferred Customer Owned Lead Lines	(\$2,094,694)
79 Tax Difference	\$912,843
80 Total Differences	(\$77,865,831)
81	
82 Staff Surrebuttal Position Revenue Requirement @ Mid	\$72,205,490
83	
84 Staff's Filed Revenue Requirement @ Mid	\$72,205,490