

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	

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

	STAFF
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

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

	<u>STAFF</u>
81	
82 Staff Surrebuttal Position Revenue Requirement @ Mid	\$72,205,490
83	
84 Staff's Filed Revenue Requirement @ Mid	\$72,205,490

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

	<u>STAFF</u>	<u>OPC</u>
1 Missouri American Filed Revenue Requirement 5/31/2025	\$188,075,844	
2		6.43%
3 Return on Equity and Capital Structure	-\$53,121,820	-\$51,677,499
4		
5 <u>Rate Base</u>		
6 Plant In Service	-\$39,854,778	-\$41,243,868
7 Less Accumulated Depreciation Reserve	\$1,238,339	-\$387,000
8 Cash Working Capital	-\$440,915	-\$3,779,380
9 Materials and Supplies	\$103,069	\$103,069
10 Prepaid Pension Asset	-\$201,602	-\$201,602
11 Regulatory Deferrals	-\$267,939	-\$267,939
12 TCJA EADIT Tracker Balance	\$736	\$736
13 Contributions in Aid of Construction	\$1,530,092	\$1,530,092
14 Accumulated Deferred Income Taxes	\$3,883,372	\$3,883,372
15 Pension/OPEB Tracker	-\$221,967	-\$221,967
16 Total Rate Base	-\$34,231,593	-\$40,584,487
17		
18 REVENUES: (negative reflects more revenue than Company)		
19 Annualized Water Revenues:		
20 Residential	-\$10,440,725	-\$4,327,549
21 Commercial	-\$962,319	-\$962,319
22 Industrial	-\$1,535,588	-\$1,535,588
23 Private Fire Protection	\$87,803	\$87,803
24 Other Public Authorities	-\$473,509	-\$473,509
25 Sales for Resale	\$575,547	\$575,547
26 Other Revenue	-\$433,227	-\$433,227
27 Miscellaneous Revenue	\$317,224	\$317,224
28 TOTAL WATER REVENUE	-\$12,864,794	-\$6,751,618
29		
30 Annualized Sewer Revenues:		
31 Residential	-\$345,290	-\$345,290
32 Commerical	\$867,070	\$867,070
33 Industrial	-\$26,797	-\$26,797
34 Other Public Authorities	\$14,874	\$14,874
35 Sales for Resale	\$92,880	\$92,880
36 Other Sewer Revenue - Oper. Rev.	-\$84,271	-\$84,271
37 TOTAL SEWER REVENUES	\$518,466	\$518,466
38		
39 Total Revenue Adjustments	-\$12,346,328	-\$6,233,152
40		
41 EXPENSES:		
42 Labor plus incentive comp	-\$2,567,174	-\$8,470,070
43 Group Insurance	-\$1,916,230	-\$1,916,230
44 401K	-\$269,612	-\$269,612
45 DCP	-\$346,160	-\$346,160
46 ESPP	-\$130,034	-\$130,034

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

	STAFF	OPC
47 VEBA	-\$122,441	-\$122,441
48 Other Benefits	\$208,040	\$208,040
49 Pensions	-\$409,961	-\$409,961
50 OPEB	-\$142,904	-\$142,904
51 Purchased Water	-\$221,018	-\$221,018
52 Fuel and Power	-\$245,840	-\$245,840
53 Chemicals	-\$2,610,237	-\$2,610,237
54 Waste Disposal	\$258,602	\$258,602
55 Support Services	-\$11,506,508	-\$13,067,179
56 Contracted services	-\$722,221	-\$722,221
57 Building Maintenance and Services	-\$192,844	-\$192,844
58 Telecommunication expenses	-\$173,053	-\$173,053
59 Postage, printing and stationary	-\$4,296	-\$4,296
60 Office supplies and services	-\$28,859	-\$28,859
61 Employee related expense travel & entertainment	-\$5,767	-\$5,767
62 Rents	\$113,612	\$113,612
63 Transportation	-\$1,163,161	-\$1,163,161
64 Miscellaneous	-\$696,929	-\$696,929
65 Uncollectible accounts expense	-\$1,752,892	-\$1,752,892
66 Customer Accounting	\$280,489	\$280,489
67 Regulatory Expense (rate case expense)	-\$636,448	-\$648,948
68 Insurance Other than Group	-\$2,557,251	-\$2,557,251
69 Maintenance supplies and services	-\$564,064	-\$564,064
70 Depreciation	-\$2,880,171	-\$3,932,383
71 Amortization	-\$2,485,652	-\$2,485,652
72 Property Taxes	-\$6,610,248	-\$6,610,248
73 Payroll Taxes	-\$368,252	-\$368,252
74 PSC Fees	\$1,449,786	\$1,449,786
75 Total Expense Adjustments	-\$39,019,697	-\$47,547,976
76		
77 Allowance for Known and Measureable Changes/True-Up Estimate	\$24,664,049	\$24,664,049
78 Return on Deferred Customer Owned Lead Lines	-\$2,375,230	-\$2,375,230
79 Tax Difference	\$560,264	-\$3,392,493
80 Total Differences	-\$115,870,354	-\$127,146,788
81		
82 Staff Surrebuttal Position Revenue Requirement @ Mid	\$72,205,490	-\$11,276,434
83		
84 Staff's Filed Revenue Requirement @ Mid	\$72,205,490	

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

STAFF

OPC