

FILED  
March 27, 2025  
Data Center  
Missouri Public  
Service Commission

## Exhibit No. 700

PWSD – Exhibit 700  
Testimony of Kari Roth,  
Schedule KR-r5, File No. WR-2022-0303  
Rebuttal  
File No. WR-2024-0320

Missouri-American Water Company  
WR-2022-0303  
Staff Class Cost of Service Study District 1

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
FOR THE TEST YEAR ENDED June 30, 2022 UPDATED TO December 31, 2022

Customer Classification	Cost of Service		Cost of Service After Reallocation of Public Fire		Present Revenues		Proposed Revenues		Cost of Service	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Residential	\$ 181,264,686	63.1%	\$ 209,776,711	73.1%	\$ 175,102,487	72.8%	\$ 34,674,224	74.6%	\$ 209,776,711	19.8%
Commercial	43,780,700	15.2%	50,969,423	17.8%	45,597,239	18.9%	5,372,184	11.6%	50,969,423	11.8%
Industrial	6,114,034	2.1%	6,463,297	2.3%	4,886,354	2.0%	1,576,943	3.4%	6,463,297	32.3%
Other Public Authority	3,244,378	1.1%	3,841,733	1.3%	3,240,867	1.3%	600,866	1.3%	3,841,733	18.5%
Sales for Resale	6,515,381	2.3%	6,631,996	2.3%	8,055,469	3.3%	(1,423,473)	-3.1%	6,631,996	-17.7%
Private Fire Service	9,413,258	3.3%	9,413,258	3.3%	3,759,867	1.6%	5,653,391	12.2%	9,413,258	150.4%
Public Fire Service	36,763,981	12.8%								
Total Sales	287,096,417	100%	287,096,417	100%	\$ 240,642,283	100%	46,454,134	100%	287,096,417	19.3%
Other Revenues	3,709,065									
Total	\$ 290,805,482		\$ 287,096,417		\$ 240,642,283		\$ 46,454,134		\$ 287,096,417	19.3%
True-Up Estimate	12,971,611						12,971,611		12,971,611	
Total w/ True-Up	\$ 303,777,093						\$ 59,425,745		\$ 300,068,028	

Note: Present Revenues and Proposed Revenues from Staff's EMS Run.

Missouri-American Water Company  
WR-2022-0303

Staff Class Cost of Service Study District 2

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
FOR THE TEST YEAR ENDED June 30, 2022 UPDATED TO December 31, 2022

Customer Classification	Cost of Service			Cost of Service After Reallocation of Public Fire			Present Revenues		Proposed Revenues		Cost of Service				
	Amount		Percent	Amount		Percent	Amount		Percent	Amount		Percent Increase			
	(1)	(2)	(3)	(4)		(5)	(6)		(7)	(8)		(9)			
Residential	\$	64,624,231	60.1%	\$	70,176,452	65.3%	\$	54,876,626	60.1%	\$	15,299,826	94.3%	\$	70,176,452	27.9%
Commercial		17,077,923	15.9%	\$	18,235,283	17.0%	\$	17,934,442	19.6%	\$	300,841	1.9%	\$	18,235,283	1.7%
Industrial		9,986,793	9.3%	\$	10,115,815	9.4%	\$	9,496,157	10.4%	\$	619,658	3.8%	\$	10,115,815	6.5%
Other Public Authority		3,908,433	3.6%	\$	4,187,234	3.9%	\$	3,938,759	4.3%	\$	248,475	1.5%	\$	4,187,234	6.3%
Sales for Resale		2,807,292	2.6%	\$	2,842,856	2.6%	\$	3,626,612	4.0%	\$	(783,756)	-4.8%	\$	2,842,856	-21.6%
Private Fire Service		1,967,066	1.8%	\$	1,967,066	1.8%	\$	1,434,399	1.6%	\$	532,667	3.3%	\$	1,967,066	37.1%
Public Fire Service		7,152,968	6.7%												
Total Sales		107,524,705	100%	\$	107,524,705		\$	91,306,995	100%		16,217,710	100%		107,524,705	17.8%
Other Revenues		1,713,635													
Total		\$ 109,238,340		\$	107,524,705		\$ 91,306,995			\$ 16,217,710			\$ 107,524,705		17.8%
True-Up Estimate		5,463,204								5,463,204			5,463,204		
Total w/ True-Up		\$ 114,701,544							\$	21,680,914			\$ 112,987,909		

Note: Present Revenues and Proposed Revenues from Staff's EMS Run.