

Office of the Public Counsel
 MAWC Class Cost of Service Summary

St. Louis Metro District

CLASS COST OF SERVICE SUMMARY:		TOTAL	RATE A & K	RATE J	RATE B, G & H	PRIVATE FIRE SERVICE	PUBLIC FIRE SERVICE
1	O & M Expenses	83,804,609	73,346,752	2,917,205	2,378,153	846,593	4,315,905
2	Depreciation Expenses TOIT Def Tax Exp	41,256,073	31,678,592	1,155,496	445,701	1,147,536	6,828,748
3	Current Income Taxes	1,466,433	1,111,750	38,887	11,093	45,344	259,358
4	TOTAL Expenses and Taxes	126,527,115	106,137,094	4,111,588	2,834,947	2,039,474	11,404,011
5							
6	Spread of fire expenses & taxes to others	11,404,011	11,077,377	326,634	0	0	(11,404,011)
7	TOTAL Expenses and Taxes after Spread	126,527,115	117,214,472	4,438,223	2,834,947	2,039,474	
8							
9	Current Revenue						
10	Rate Revenue	160,203,658	138,437,377	6,575,183	5,276,288	1,913,595	8,001,215
11	Other Revenue	1,459,327	1,345,630	54,149	43,982	15,566	0
12	Spread of fire revenue to others	8,001,215	7,772,044	229,171	0	0	0
13	TOTAL Current Revenues	161,662,985	147,555,050	6,858,503	5,320,271	1,929,161	0
14	Current Revenue Percentage	100.00%	91.27%	4.24%	3.29%	1.19%	0.00%
15							
16	Net OPERATING INCOME	35,135,870	30,340,579	2,420,281	2,485,324	(110,313)	0
17							
18	TOTAL Rate Base	529,972,235	401,789,095	14,053,985	4,009,052	16,387,388	93,732,715
19							
20	Spread of fire rate base to others	93,732,715	91,048,018	2,684,697	0	0	(93,732,715)
21	TOTAL Rate Base after Spread	529,972,235	492,837,113	16,738,682	4,009,052	16,387,388	
22							
23	Implicit Rate of Return (ROR)	6.63%	6.16%	14.46%	61.99%	-0.67%	
24							
25	Net Operating Income with Equalized ROR	35,135,870	32,673,902	1,109,734	265,790	1,086,444	
26							
27	Class COS with Equalized ROR	161,662,985	149,888,374	5,547,956	3,100,737	3,125,918	
28	Current Class COS Percentage	100.00%	92.72%	3.43%	1.92%	1.93%	
29							
30	Net Operating Income with Equalized ROR	35,135,870	32,673,902	1,109,734	265,790	1,086,444	
31	Revenue Neutral Shift to Equalize Class ROR	(0)	2,333,323	(1,310,547)	(2,219,534)	1,196,757	
32	Revenue Increase/Decrease % of Current Revenue	0.00%	1.58%	-19.11%	-41.72%	62.04%	

Office of the Public Counsel
 MAWC Class Cost of Service Summary

Warrensburg District

CLASS COST OF SERVICE SUMMARY:		TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	SALES FOR RESALE	PRIVATE FIRE SERVICE	PUBLIC FIRE SERVICE
1	O & M Expenses	1,422,020	769,385	188,767	30,294	141,262	128,064	33,088	131,159
2	Depreciation Expenses TOIT Def Tax Exp	1,021,935	472,339	142,940	20,553	103,777	91,811	37,857	152,658
3	Current Income Taxes	215,386	96,273	29,954	4,286	22,038	19,501	8,518	34,816
4	TOTAL Expenses and Taxes	2,659,341	1,337,997	361,661	55,133	267,077	239,377	79,463	318,632
5									
6	Spread of fire expenses & taxes to others	318,632	239,216	40,793	4,406	34,216		0	(318,632)
7	TOTAL Expenses and Taxes after Spread	2,659,341	1,577,213	402,454	59,539	301,294	239,377	79,463	
8									
9	Current Revenue								
10	Rate Revenue	3,768,717	2,056,034	750,430	93,465	463,838	300,827	104,122	0
11	Other Revenue	69,529	41,504	10,271	1,661	7,599	6,908	1,586	0
12	Spread of fire revenue to others	0	0	0	0	0	0	0	0
13	TOTAL Current Revenues	3,838,246	2,097,538	760,701	95,126	471,437	307,735	105,708	0
14	Current Revenue Percentage	100.00%	54.65%	19.82%	2.48%	12.28%	8.02%	2.75%	0.00%
15									
16	Net OPERATING INCOME	1,178,905	520,325	358,247	35,587	170,143	68,358	26,245	0
17									
18	TOTAL Rate Base	15,304,068	6,840,570	2,128,351	304,529	1,565,911	1,385,660	605,228	2,473,818
19									
20	Spread of fire rate base to others	2,473,818	1,857,244	316,712	34,211	265,652	0	0	(2,473,818)
21	TOTAL Rate Base after Spread	15,304,068	8,697,814	2,445,063	338,739	1,831,563	1,385,660	605,228	
22									
23	Implicit Rate of Return (ROR)	7.70%	5.98%	14.65%	10.51%	9.29%	4.93%	4.34%	
24									
25	Net Operating Income with Equalized RC	1,178,905	670,011	188,348	26,094	141,089	106,740	46,622	
26									
27	Class COS with Equalized ROR	3,838,246	2,247,224	590,803	85,633	442,383	346,117	126,085	
28	Current Class COS Percentage	100.00%	58.55%	15.39%	2.23%	11.53%	9.02%	3.28%	
29									
30	Net Operating Income with Equalized ROR	1,178,905	670,011	188,348	26,094	141,089	106,740	46,622	
31	Revenue Neutral Shift to Equalize Class ROR	(0)	149,686	(169,898)	(9,493)	(29,054)	38,382	20,377	
32	Revenue Increase/Decrease % of Current Revenue	0.00%	7.14%	-22.33%	-9.98%	-6.16%	12.47%	19.28%	

Office of the Public Counsel
 MAWC Class Cost of Service Summary

Brunswick District

CLASS COST OF SERVICE SUMMARY:		TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	SALES FOR RESALE	PRIVATE FIRE SERVICE	PUBLIC FIRE SERVICE
1	O & M Expenses	403,891	210,360	66,372	481	8,850	89,522	1,576	26,731
2	Depreciation Expenses	125,021	61,800	17,977	220	2,380	20,166	1,291	21,187
3	TOIT Def Tax Exp								
4	Current Income Taxes	0	0	0	0	0	0	0	0
5	TOTAL Expenses and Taxes	528,912	272,160	84,349	701	11,230	109,688	2,867	47,917
6	Spread of fire expenses & taxes to others	47,917	37,702	8,721	346	1,149	0	0	(47,917)
7	TOTAL Expenses and Taxes after Spread	528,912	309,862	93,070	1,047	12,379	109,688	2,867	
8									
9	Current Revenue								
10	Rate Revenue	343,705	194,035	58,687	1,968	8,919	69,529	10,567	0
11	Other Revenue	3,202	1,861	557	6	74	675	30	0
12	Spread of fire revenue to others	0	0	0	0	0	0	0	0
13	TOTAL Current Revenues	346,907	195,896	59,244	1,974	8,993	70,204	10,597	0
14	Current Revenue Percentage	100.00%	56.47%	17.08%	0.57%	2.59%	20.24%	3.05%	0.00%
15									
16	Net OPERATING INCOME	(182,005)	(113,966)	(33,826)	927	(3,386)	(39,484)	7,731	0
17									
18	TOTAL Rate Base	1,662,863	806,876	227,982	3,230	30,129	238,076	20,229	336,342
19									
20	Spread of fire rate base to others	336,342	264,636	61,218	2,426	8,063	0	0	(336,342)
21	TOTAL Rate Base after Spread	1,662,863	1,071,511	289,200	5,656	38,192	238,076	20,229	
22									
23	Implicit Rate of Return (ROR)	-10.95%	-10.64%	-11.70%	16.39%	-8.87%	-16.58%	38.22%	
24									
25	Net Operating Income with Equalized ROR	(182,005)	(117,280)	(31,654)	(619)	(4,180)	(26,058)	(2,214)	
26	Plus Current Taxes	-	0	0	0	0	0	0	
27	Class COS with Equalized ROR	346,907	192,582	61,416	428	8,199	83,630	652	
28	Current Class COS Percentage	100.00%	55.51%	17.70%	0.12%	2.36%	24.11%	0.19%	
29									
30	Net Operating Income with Equalized ROR	(182,005)	(117,280)	(31,654)	(619)	(4,180)	(26,058)	(2,214)	
31	Revenue Neutral Shift to Equalize Class ROR	(0)	(3,314)	2,172	(1,546)	(794)	13,426	(9,945)	
32	Revenue Increase/Decrease % of Current Revenue	0.00%	-1.69%	3.67%	-78.32%	-8.83%	19.12%	-93.84%	

Office of the Public Counsel
 MAWC Class Cost of Service Summary

Jefferson City District

CLASS COST OF SERVICE SUMMARY:		TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	SALES FOR RESALE	PRIVATE FIRE SERVICE	PUBLIC FIRE SERVICE
1	O & M Expenses	3,653,087	1,836,374	1,009,313	377,327	261,921		32,167	135,985
2	Depreciation Expenses TOIT Def Tax Exp	1,304,418	536,565	333,144	115,950	92,945		32,231	193,583
3	Current Income Taxes	202,655	81,196	50,752	17,201	14,329		5,715	33,462
4	TOTAL Expenses and Taxes	5,160,160	2,454,136	1,393,208	510,478	369,195		70,114	363,029
5									
6	Spread of fire expenses & taxes to others	363,029	221,592	90,870	5,519	45,049		0	(363,029)
7	TOTAL Expenses and Taxes after Spread	5,160,160	2,675,727	1,484,078	515,997	414,244		70,114	
8									
9	Current Revenue								
10	Rate Revenue	6,229,278	3,229,113	1,725,366	623,812	476,051		174,936	0
11	Other Revenue	38,799	20,002	11,249	4,220	2,936		392	0
12	Spread of fire revenue to others	0	0	0	0	0		0	0
13	TOTAL Current Revenues	6,268,077	3,249,116	1,736,615	628,032	478,987		175,328	0
14	Current Revenue Percentage	100.00%	51.84%	27.71%	10.02%	7.64%		2.80%	0.00%
15									
16	Net OPERATING INCOME	1,107,917	573,388	252,536	112,035	64,744		105,214	0
17									
18	TOTAL Rate Base	13,656,015	5,471,469	3,419,938	1,159,104	965,549		385,133	2,254,823
19									
20	Spread of fire rate base to others	2,254,823	1,376,335	564,408	34,277	279,803		0	(2,254,823)
21	TOTAL Rate Base after Spread	13,656,015	6,847,804	3,984,346	1,193,381	1,245,352		385,133	
22									
23	Implicit Rate of Return (ROR)	8.11%	8.37%	6.34%	9.39%	5.20%		27.32%	
24									
25	Net Operating Income with Equalized ROR	1,107,917	555,565	323,251	96,819	101,036		31,246	
26									
27	Class COS with Equalized ROR	6,268,077	3,231,292	1,807,330	612,816	515,280		101,360	
28	Current Class COS Percentage	100.00%	51.55%	28.83%	9.78%	8.22%		1.62%	
29									
30	Net Operating Income with Equalized ROR	1,107,917	555,565	323,251	96,819	101,036		31,246	
31	Revenue Neutral Shift to Equalize Class ROR	0	(17,824)	70,715	(15,216)	36,292		(73,968)	
32	Revenue Increase/Decrease % of Current Revenue	0.00%	-0.55%	4.07%	-2.42%	7.58%		-42.19%	

Office of the Public Counsel
 MAWC Class Cost of Service Summary

Joplin District

CLASS COST OF SERVICE SUMMARY:		TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	SALES FOR RESALE	PRIVATE FIRE SERVICE	PUBLIC FIRE SERVICE
1	O & M Expenses	7,344,694	3,290,814	1,553,181	1,494,053	211,994	397,067	107,098	290,488
2	Depreciation Expenses TOIT Def Tax Exp	4,537,589	1,875,374	991,930	780,435	136,671	202,657	189,730	360,791
3	Current Income Taxes	789,548	321,858	175,458	124,233	24,524	32,170	37,450	73,855
4	TOTAL Expenses and Taxes	12,671,831	5,488,047	2,720,569	2,398,721	373,190	631,894	334,277	725,134
5									
6	Spread of fire expenses & taxes to others	725,134	550,648	126,145	23,473	24,867		0	(725,134)
7	TOTAL Expenses and Taxes after Spread	12,671,831	6,038,695	2,846,714	2,422,194	398,057	631,894	334,277	
8									
9	Current Revenue								
10	Rate Revenue	17,125,071	8,494,093	3,551,771	3,558,284	479,699	568,524	472,700	0
11	Other Revenue	223,872	102,829	48,740	49,637	6,585	13,173	2,908	0
12	Spread of fire revenue to others	0	0	0	0	0	0	0	0
13	TOTAL Current Revenues	17,348,943	8,596,921	3,600,511	3,607,921	486,284	581,697	475,608	0
14	Current Revenue Percentage	100.00%	49.55%	20.75%	20.80%	2.80%	3.35%	2.74%	0.00%
15									
16	Net OPERATING INCOME	4,677,112	2,558,226	753,797	1,185,727	88,228	(50,197)	141,331	0
17									
18	TOTAL Rate Base	76,581,043	31,218,155	17,018,248	12,049,837	2,378,669	3,120,278	3,632,377	7,163,479
19									
20	Spread of fire rate base to others	7,163,479	5,439,767	1,246,166	231,888	245,658	0	0	(7,163,479)
21	TOTAL Rate Base after Spread	76,581,043	36,657,922	18,264,414	12,281,726	2,624,326	3,120,278	3,632,377	
22									
23	Implicit Rate of Return (ROR)	6.11%	6.98%	4.13%	9.65%	3.36%	-1.61%	3.89%	
24									
25	Net Operating Income with Equalized ROR	4,677,112	2,238,847	1,115,481	750,094	160,278	190,568	221,844	
26									
27	Class COS with Equalized ROR	17,348,943	8,277,542	3,962,195	3,172,289	558,335	822,462	556,121	
28	Current Class COS Percentage	100.00%	47.71%	22.84%	18.29%	3.22%	4.74%	3.21%	
29									
30	Net Operating Income with Equalized ROR	4,677,112	2,238,847	1,115,481	750,094	160,278	190,568	221,844	
31	Revenue Neutral Shift to Equalize Class ROR	(0)	(319,380)	361,684	(435,632)	72,050	240,765	80,513	
32	Revenue Increase/Decrease % of Current Revenue	0.00%	-3.72%	10.05%	-12.07%	14.82%	41.39%	16.93%	

Office of the Public Counsel
 MAWC Class Cost of Service Summary

Mexico District

CLASS COST OF SERVICE SUMMARY:		TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	SALES FOR RESALE	PRIVATE FIRE SERVICE	PUBLIC FIRE SERVICE
1	O & M Expenses	1,643,928	712,977	225,393	262,302	115,381	246,269	23,956	57,651
2	Depreciation Expenses TOIT Def Tax Exp	857,420	370,127	109,616	116,488	55,686	114,022	26,962	64,519
3	Current Income Taxes	125,892	54,144	15,985	16,767	8,136	16,547	4,163	10,150
4	TOTAL Expenses and Taxes	2,627,240	1,137,248	350,994	395,556	179,203	376,837	55,081	132,320
5									
6	Spread of fire expenses & taxes to others	132,320	99,384	17,095	8,318	7,524		0	(132,320)
7	TOTAL Expenses and Taxes after Spread	2,627,240	1,236,632	368,089	403,874	186,727	376,837	55,081	
8									
9	Current Revenue								
10	Rate Revenue	3,447,116	1,654,644	474,882	528,604	242,540	411,035	135,410	0
11	Other Revenue	50,839	22,694	7,251	8,517	3,719	7,947	711	0
12	Spread of fire revenue to others	0	0	0	0	0	0	0	0
13	TOTAL Current Revenues	3,497,955	1,677,338	482,133	537,121	246,259	418,982	136,122	0
14	Current Revenue Percentage	100.00%	47.95%	13.78%	15.36%	7.04%	11.98%	3.89%	0.00%
15									
16	Net OPERATING INCOME	870,715	440,706	114,044	133,247	59,532	42,144	81,041	0
17									
18	TOTAL Rate Base	13,337,949	5,736,373	1,693,621	1,776,411	861,982	1,753,079	441,070	1,075,413
19									
20	Spread of fire rate base to others	1,075,413	807,729	138,935	67,600	61,149	0	0	(1,075,413)
21	TOTAL Rate Base after Spread	13,337,949	6,544,103	1,832,555	1,844,011	923,131	1,753,079	441,070	
22									
23	Implicit Rate of Return (ROR)	6.53%	6.73%	6.22%	7.23%	6.45%	2.40%	18.37%	
24									
25	Net Operating Income with Equalized ROR	870,715	427,206	119,631	120,379	60,263	114,443	28,793	
26									
27	Class COS with Equalized ROR	3,497,955	1,663,838	487,720	524,253	246,990	491,280	83,874	
28	Current Class COS Percentage	100.00%	47.57%	13.94%	14.99%	7.06%	14.04%	2.40%	
29									
30	Net Operating Income with Equalized ROR	870,715	427,206	119,631	120,379	60,263	114,443	28,793	
31	Revenue Neutral Shift to Equalize Class ROR	(0)	(13,501)	5,587	(12,868)	731	72,298	(52,247)	
32	Revenue Increase/Decrease % of Current Revenue	0.00%	-0.80%	1.16%	-2.40%	0.30%	17.26%	-38.38%	

Office of the Public Counsel
 MAWC Class Cost of Service Summary

Parkville District

CLASS COST OF SERVICE SUMMARY:		TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	SALES FOR RESALE	PRIVATE FIRE SERVICE	PUBLIC FIRE SERVICE
1	O & M Expenses	1,577,506	925,197	320,362	29,745	38,695	131,772	25,667	106,068
2	Depreciation Expenses	1,828,027	1,010,093	299,674	4,117	15,461	106,297	73,128	319,256
3	TOIT Def Tax Exp								
3	Current Income Taxes	107,377	57,971	17,390	207	873	6,197	4,608	20,131
4	TOTAL Expenses and Taxes	3,512,910	1,993,262	637,425	34,069	55,029	244,266	103,404	445,455
5									
6	Spread of fire expenses & taxes to others	445,455	354,798	79,027	1,356	10,274		0	(445,455)
7	TOTAL Expenses and Taxes after Spread	3,512,910	2,348,060	716,453	35,425	65,303	244,266	103,404	
8									
9	Current Revenue								
10	Rate Revenue	4,822,859	3,331,483	1,061,981	19,341	56,074	211,136	142,815	29
11	Other Revenue	37,203	23,884	7,939	584	822	3,145	829	0
12	Spread of fire revenue to others	29	23	5	0	1	0	0	0
13	TOTAL Current Revenues	4,860,062	3,355,389	1,069,925	19,925	56,896	214,282	143,644	0
14	Current Revenue Percentage	100.00%	69.04%	22.01%	0.41%	1.17%	4.41%	2.96%	0.00%
15									
16	Net OPERATING INCOME	1,347,152	1,007,329	353,473	(15,500)	(8,407)	(29,985)	40,241	0
17									
18	TOTAL Rate Base	23,916,844	12,912,322	3,873,293	46,112	194,431	1,380,391	1,026,467	4,483,827
19									
20	Spread of fire rate base to others	4,483,827	3,571,302	795,466	13,646	103,413	0	0	(4,483,827)
21	TOTAL Rate Base after Spread	23,916,844	16,483,625	4,668,759	59,758	297,844	1,380,391	1,026,467	
22									
23	Implicit Rate of Return (ROR)	5.63%	6.11%	7.57%	-25.94%	-2.82%	-2.17%	3.92%	
24									
25	Net Operating Income with Equalized ROR	1,347,152	928,465	262,975	3,366	16,777	77,753	57,817	
26									
27	Class COS with Equalized ROR	4,860,062	3,276,524	979,427	38,791	82,079	322,019	161,221	
28	Current Class COS Percentage	100.00%	67.42%	20.15%	0.80%	1.69%	6.63%	3.32%	
29									
30	Net Operating Income with Equalized ROR	1,347,152	928,465	262,975	3,366	16,777	77,753	57,817	
31	Revenue Neutral Shift to Equalize Class ROR	0	(78,865)	(90,498)	18,866	25,183	107,737	17,577	
32	Revenue Increase/Decrease % of Current Revenue	0.00%	-2.35%	-8.46%	94.69%	44.26%	50.28%	12.24%	

Office of the Public Counsel
 MAWC Class Cost of Service Summary

St. Joseph District

CLASS COST OF SERVICE SUMMARY:		TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	SALES FOR RESALE	PRIVATE FIRE SERVICE	PUBLIC FIRE SERVICE
1	O & M Expenses	9,307,964	4,138,621	1,348,812	2,247,797	273,336	1,046,867	41,030	211,501
2	Depreciation Expenses TOIT Def Tax Exp	5,508,018	2,167,309	858,078	1,463,780	182,544	544,823	47,278	244,206
3	Current Income Taxes	724,590	286,497	115,122	193,816	24,579	65,436	6,527	32,614
4	TOTAL Expenses and Taxes	15,540,572	6,592,427	2,322,012	3,905,393	480,459	1,657,126	94,834	488,321
5									
6	Spread of fire expenses & taxes to others	488,321	390,180	68,497	18,285	11,358		0	(488,321)
7	TOTAL Expenses and Taxes after Spread	15,540,572	6,982,607	2,390,509	3,923,678	491,817	1,657,126	94,834	
8									
9	Current Revenue								
10	Rate Revenue	21,040,387	10,230,105	3,936,426	3,820,845	769,745	2,033,205	250,061	0
11	Other Revenue	256,717	114,383	37,696	64,321	7,657	31,556	1,104	0
12	Spread of industrial discount to others	0	(1,246,202)	(479,524)	2,097,635	(93,768)	(247,679)	(30,462)	0
13	TOTAL Current Revenues	21,297,104	9,098,286	3,494,598	5,982,801	683,633	1,817,082	220,704	0
14	Current Revenue Percentage	100.00%	42.72%	16.41%	28.09%	3.21%	8.53%	1.04%	0.00%
15									
16	Net OPERATING INCOME	5,756,532	2,115,679	1,104,089	2,059,123	191,817	159,955	125,869	0
17									
18	TOTAL Rate Base	78,717,359	31,124,182	12,506,524	21,055,633	2,670,144	7,108,783	709,051	3,543,042
19									
20	Spread of fire rate base to others	3,543,042	2,830,977	496,986	132,669	82,409	0	0	(3,543,042)
21	TOTAL Rate Base after Spread	78,717,359	33,955,159	13,003,510	21,188,303	2,752,553	7,108,783	709,051	
22									
23	Implicit Rate of Return (ROR)	7.31%	6.23%	8.49%	9.72%	6.97%	2.25%	17.75%	
24									
25	Net Operating Income with Equalized ROR	5,756,532	2,483,111	950,935	1,549,482	201,292	519,859	51,852	
26									
27	Class COS with Equalized ROR	21,297,104	9,465,718	3,341,445	5,473,161	693,109	2,176,986	146,687	
28	Current Class COS Percentage	100.00%	44.45%	15.69%	25.70%	3.25%	10.22%	0.69%	
29									
30	Net Operating Income with Equalized ROR	5,756,532	2,483,111	950,935	1,549,482	201,292	519,859	51,852	
31	Revenue Neutral Shift to Equalize Class ROR	0	367,432	(153,154)	(509,640)	9,475	359,904	(74,017)	
32	Revenue Increase/Decrease % of Current Revenue	0.00%	4.04%	-4.38%	-8.52%	1.39%	19.81%	-33.54%	