

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2013-0017
Date Prepared: 4/29/2013



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Revised

STAFF ACCOUNTING SCHEDULES

EMERALD POINTE UTILITY COMPANY

CASE NO. WR-2013-0017

Jefferson City, Missouri

April 2013

Emerald Pointe Utility Company
 Informal Case/Rate Case
 Tracking Number WR-2013-0017
 Test Year Ending 06-30-2012
 Rate Design Schedule - Water

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$144,252			
Rev-3	Miscellaneous Revenues		(1) \$517			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$144,769</u>			
1	OPERATIONS EXPENSES		(2)			
2	Management Salary (1)		\$0	\$0	\$0	0.00%
3	Operators Salary/Contract Services (1)		\$21,309	\$0	\$21,309	0.00%
4	Electricity-(Pumping)		\$17,081	\$0	\$17,081	0.00%
5	Chemicals-(Chlorine)		\$0	\$0	\$0	0.00%
6	TOTAL OPERATIONS EXPENSE		<u>\$38,390</u>	\$0	\$38,390	
7	MAINTENANCE EXPENSES					
8	System Repairs and Maintenance		\$8,619	\$0	\$8,619	0.00%
9	TOTAL MAINTENANCE EXPENSE		<u>\$8,619</u>	\$0	\$8,619	
10	CUSTOMER ACCOUNT EXPENSE					
11	Billing & Collections		\$1,517	\$0	\$1,517	0.00%
12	TOTAL CUSTOMER ACCOUNT EXPENSE		<u>\$1,517</u>	\$0	\$1,517	
13	ADMINISTRATIVE & GENERAL EXPENSES					
14	Administration & General Salary (1)		\$3,567	\$0	\$3,567	0.00%
15	Legal Fees		\$77	\$0	\$77	0.00%
16	Accounting Fees		\$475	\$0	\$475	0.00%
17	Office Supplies		\$211	\$0	\$211	0.00%
18	Postage		\$25	\$0	\$25	0.00%
19	Office Utilities		\$1,636	\$0	\$1,636	0.00%
20	Telephone & Internet		\$630	\$0	\$630	0.00%
21	Vehicle Expense		\$530	\$0	\$530	0.00%
22	Medical Insurance		\$0	\$0	\$0	0.00%
23	Property & Liability Insurance		\$1,212	\$0	\$1,212	0.00%
24	Building Rent		\$3,106	\$0	\$3,106	0.00%
25	Testing Expense		\$222	\$0	\$222	0.00%
26	Rate Case Expense		\$1,571	\$0	\$1,571	0.00%
27	Other Misc. Expenses		\$814	\$0	\$814	0.00%
28	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$14,076</u>	\$0	\$14,076	
29	OTHER OPERATING EXPENSES					
30	MO DNR Fees		\$0	\$0	\$0	0.00%
31	PSC Assessment		\$1,014	\$0	\$1,014	0.00%
32	Corporate Registration		\$10	\$0	\$10	0.00%
33	Amortization Expense		\$0	\$0	\$0	0.00%
34	Depreciation		\$10,725	\$0	\$10,725	0.00%
35	TOTAL OTHER OPERATING EXPENSES		<u>\$11,749</u>	\$0	\$11,749	
36	TAXES OTHER THAN INCOME					
37	Real & Personal Property Taxes		\$784	\$0	\$784	0.00%
38	Corporate Franchise Tax		\$0	\$0	\$0	0.00%
39	Payroll Taxes		\$2,661	\$0	\$2,661	0.00%
40	TOTAL TAXES OTHER THAN INCOME		<u>\$3,445</u>	\$0	\$3,445	
41	TOTAL OPERATING EXPENSES		<u>\$77,796</u>	\$0	\$77,796	
42	Interest Expense		(3) \$7,411	\$0	\$7,411	0.00%
43	Return on Equity		(3) \$7,794	\$0	\$7,794	0.00%
44	Income Taxes		(3) \$1,941	\$0	\$1,941	0.00%
45	TOTAL INTEREST RETURN & TAXES		<u>\$17,146</u>	\$0	\$17,146	
46	TOTAL COST OF SERVICE		<u>\$94,942</u>	\$0	\$94,942	

Emerald Pointe Utility Company
Informal Case/Rate Case
Tracking Number WR-2013-0017
Test Year Ending 06-30-2012
Rate Design Schedule - Water

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
47	Less: Miscellaneous Revenues		\$517	\$0	\$517	0.00%
48	COST TO RECOVER IN RATES		\$94,425	\$0	\$94,425	
49	INCREMENTAL INCREASE IN RATE REVENUES		<u>-\$49,827</u>			
50	PERCENTAGE OF INCREASE		<u>-34.42%</u>			
51	REQUESTED INCREASE IN REVENUES		\$0			

- (1) From Revenue Schedule
- (2) From Expense Schedule
- (3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule

Emerald Pointe Utility Company
Informal Case/Rate Case
Tracking Number WR-2013-0017
Test Year Ending 06-30-2012
Rate Base Required Return on Investment Schedule - Water

Line Number	<u>A</u> Rate Base Description	<u>B</u> Dollar Amount	
1	Plant In Service	\$562,113	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$205,858	From Depreciation Reserve Schedule
3	Net Plant In Service	\$356,255	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction	-\$234,418	
	CIAC Accumulated Reserve	\$74,760	
	Inventory - Meters	\$711	
5	Total Rate Base	\$197,308	
6	Total Weighted Rate of Return Including Income Tax	8.69%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$17,145	

Emerald Pointe Utility Company
Informal Case/Rate Case
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Rate of Return Including Income Tax - Water

	A		B	formulas
1 State Income Tax Rate Statutory / Effective	6.25%	(2)	5.81%	(1 - (B2 x .5)) x A1
2 Federal Income Tax Rate Statutory / Effective	15.00%	(1) & (2)	<u>14.13%</u>	(1 - B1) x A2
3 Composite Effective Income Tax Rate			19.94%	B1 + B2
4 Equity Tax Factor			1.2490	1 / (1-B3)
5 Recommended Weighted Rate of Return on Equity - Common and Preferred			<u>3.95%</u>	From Capital Structure Schedule
6 Weighted Rate of Return on Equity Including Income Tax			4.93%	B4 x B5
7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term			<u>3.76%</u>	From Capital Structure Schedule
8 Total Weighted Rate of Return Including Income Tax			<u><u>8.69%</u></u>	B6+B7

To Rate Base Schedule

(1) If Sub-Chapter S Corporation, Enter Y: N

Equity Income Required **\$9,169**
& Preliminary Federal Tax

Tax Rate Table

Net Income Range				
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$9,169	\$1,375
\$50,001	\$75,000	25.00%	\$0	\$0
\$75,001	\$100,000	34.00%	\$0	\$0
\$100,001	\$335,000	39.00%	\$0	\$0
\$335,001	\$9,999,999,999	34.00%	\$0	\$0
			<u>\$9,169</u>	<u>\$1,375</u>
			Consolidated Tax Rate:	
			Average Tax Rate:	0.15

Emerald Pointe Utility Company
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Capital Structure Schedule - Water

Line Number	<u>A</u> Description	<u>B</u> Dollar Amount	<u>C</u> Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	<u>E</u> Weighted Cost of Capital
1	Common Stock	\$58,778	29.79%	13.26%	3.950%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%
4	Long Term Debt	\$138,530	70.21%	5.35%	3.756%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	TOTAL CAPITALIZATION	<u>\$197,308</u>	<u>100.00%</u>		<u>7.706%</u>

To PreTax Return Rate Schedule

Note: column C: is 6 positions with 4 that are displayed (if not totaled correctly, due to rounding)

Emerald Pointe Utility Company
 Informal Case/Rate Case
 Tracking Number WR-2013-0017
 Test Year Ending 06-30-2012
 Plant In Service - Water

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		INTANGIBLE PLANT					
2		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
3		SOURCE OF SUPPLY PLANT					
4	310.000	Land & Land Rights - SSP	\$9,218			100.00%	\$9,218
5	311.000	Structures & Improvements - SSP	\$11,629			100.00%	\$11,629
6	314.000	Wells and Springs	\$131,195			100.00%	\$131,195
7		TOTAL SOURCE OF SUPPLY PLANT	\$152,042		\$0		\$152,042
8		PUMPING PLANT					
9	325.100	Electric Pumping Equipment	\$39,101			100.00%	\$39,101
10		TOTAL PUMPING PLANT	\$39,101		\$0		\$39,101
11		WATER TREATMENT PLANT					
12		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
13		TRANSMISSION & DISTRIBUTION PLANT					
14	342.000	Distribution Reservoirs & Standpipes	\$133,617			100.00%	\$133,617
15	343.000	Transmission & Distribution Mains	\$217,834			100.00%	\$217,834
16	345.000	Customer Services	\$520			100.00%	\$520
17	346.200	Customer Meters, Plastic	\$7,640			100.00%	\$7,640
18	347.000	Meter Installations- Plastic	\$8,757			100.00%	\$8,757
19	348.000	Hydrants	\$670			100.00%	\$670
20		TOTAL TRANS. & DISTRIBUTION PLANT	\$369,038		\$0		\$369,038
21		GENERAL PLANT					
22	391.100	Office Electronics and Computer Equipment	\$823			100.00%	\$823
23	394.000	Tools, Shops, Garage Equipment	\$1,109			100.00%	\$1,109
24		TOTAL GENERAL PLANT	\$1,932		\$0		\$1,932
25		TOTAL PLANT IN SERVICE	\$562,113		\$0		\$562,113

To Rate Base & Depreciation Schedules

Emerald Pointe Utility Company
Informal Case/Rate Case
Tracking Number WR-2013-0017
Test Year Ending 06-30-2012
Schedule of Adjustments for Plant in Service - Water

<u>A</u> Plant Adjustment Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
Total Plant Adjustments				\$0

Emerald Pointe Utility Company
 Informal Case/Rate Case
 Tracking Number WR-2013-0017
 Test Year Ending 06-30-2012
 Depreciation Expense - Water

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2		TOTAL INTANGIBLE PLANT	<u>\$0</u>		<u>\$0</u>
3		SOURCE OF SUPPLY PLANT			
4	310.000	Land & Land Rights - SSP	\$9,218	0.00%	\$0
5	311.000	Structures & Improvements - SSP	\$11,629	2.50%	\$291
6	314.000	Wells and Springs	<u>\$131,195</u>	2.00%	<u>\$2,624</u>
7		TOTAL SOURCE OF SUPPLY PLANT	\$152,042		\$2,915
8		PUMPING PLANT			
9	325.100	Electric Pumping Equipment	<u>\$39,101</u>	10.00%	<u>\$3,910</u>
10		TOTAL PUMPING PLANT	\$39,101		\$3,910
11		WATER TREATMENT PLANT			
12		TOTAL WATER TREATMENT PLANT	<u>\$0</u>		<u>\$0</u>
13		TRANSMISSION & DISTRIBUTION PLANT			
14	342.000	Distribution Reservoirs & Standpipes	\$133,617	2.50%	\$3,340
15	343.000	Transmission & Distribution Mains	\$217,834	2.00%	\$4,357
16	345.000	Customer Services	\$520	2.90%	\$15
17	346.200	Customer Meters, Plastic	\$7,640	10.00%	\$764
18	347.000	Meter Installations- Plastic	\$8,757	2.90%	\$254
19	348.000	Hydrants	<u>\$670</u>	2.50%	<u>\$17</u>
20		TOTAL TRANS. & DISTRIBUTION PLANT	\$369,038		\$8,747
21		GENERAL PLANT			
22	391.100	Office Electronics and Computer Equipment	\$823	14.30%	\$118
23	394.000	Tools, Shops, Garage Equipment	<u>\$1,109</u>	5.00%	<u>\$55</u>
24		TOTAL GENERAL PLANT	\$1,932		\$173
25		Total Depreciation	<u><u>\$562,113</u></u>		<u><u>\$15,745</u></u>

Emerald Pointe Utility Company
Informal Case/Rate Case
Tracking Number WR-2013-0017
Test Year Ending 06-30-2012
Accumulated Depreciation Reserve - Water

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		INTANGIBLE PLANT					
2		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
3		SOURCE OF SUPPLY PLANT					
4	310.000	Land & Land Rights - SSP	\$0			100.00%	\$0
5	311.000	Structures & Improvements - SSP	\$4,816			100.00%	\$4,816
6	314.000	Wells and Springs	\$43,732			100.00%	\$43,732
7		TOTAL SOURCE OF SUPPLY PLANT	\$48,548		\$0		\$48,548
8		PUMPING PLANT					
9	325.100	Electric Pumping Equipment	\$25,194			100.00%	\$25,194
10		TOTAL PUMPING PLANT	\$25,194		\$0		\$25,194
11		WATER TREATMENT PLANT					
12		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
13		TRANSMISSION & DISTRIBUTION PLANT					
14	342.000	Distribution Reservoirs & Standpipes	\$56,164			100.00%	\$56,164
15	343.000	Transmission & Distribution Mains	\$72,495			100.00%	\$72,495
16	345.000	Customer Services	\$24			100.00%	\$24
17	346.200	Customer Meters, Plastic	\$2,373			100.00%	\$2,373
18	347.000	Meter Installations- Plastic	\$722			100.00%	\$722
19	348.000	Hydrants	\$20			100.00%	\$20
20		TOTAL TRANS. & DISTRIBUTION PLANT	\$131,798		\$0		\$131,798
21		GENERAL PLANT					
22	391.100	Office Electronics and Computer Equipment	\$183			100.00%	\$183
23	394.000	Tools, Shops, Garage Equipment	\$135			100.00%	\$135
24		TOTAL GENERAL PLANT	\$318		\$0		\$318
25		TOTAL DEPRECIATION RESERVE	\$205,858		\$0		\$205,858

To Rate Base Schedule

Emerald Pointe Utility Company
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Schedule of Adjustments for Accumulated Depreciation Reserve - Water

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount
Total Reserve Adjustments				\$0

Emerald Pointe Utility Company
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 Revenue Schedule - Water

Line Number	A Account Number (Optional)	B Revenue Description	C Company/ Test Year Amount	D Adjustment Number	E Jurisdictional Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$156,502	Rev-2	-\$12,250	100.00%	\$144,252
Rev-3		Miscellaneous Revenues	\$480	Rev-3	\$37	100.00%	\$517
Rev-4		TOTAL ANNUALIZED REVENUES	\$156,982		-\$12,213		\$144,769

Emerald Pointe Utility Company
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Revenue Adjustment Schedule - Water

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Rev-2	Annualized Rate Revenues			-\$12,250
	1. To Annualize Rate Revenues		-\$12,250	
Rev-3	Miscellaneous Revenues			\$37
	1. To Annualize Miscellaneous Revenues		\$37	
Total Revenue Adjustments				-\$12,213

Emerald Pointe Utility Company
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Test Year Ending 06-30-2012
Rate Revenue Feeder Schedule - Water

Line Number	A Description	Residential 5/8"		Commercial 1"	
		B Amount	C Amount	D Amount	E Amount
1	Customer Charge Revenues:				
2	Customer Number	355		4	
3	Bills Per Year	12		12	
4	Customer Bills Per year	4,260		48	
5	Current Customer Charge	<u>\$6.52</u>		<u>\$10.62</u>	
6	Annualized Customer Charge Revenues		\$27,775		\$510
7	Commodity Charge Revenues:				
8	Total Gallons Sold	25,238,035		1,162,610	
9	Less: Base Gallons Included In Customer Charge	<u>8,520,000</u>		<u>96,000</u>	
10	Commodity Gallons	16,718,035		1,066,610	
11	Block 1, Commodity Gallons per Block	16,718,035		1,066,610	
12	Block 1, Number of Commodity Gallons per Unit	<u>1,000</u>		<u>1,000</u>	
13	Block 1, Commodity Billing Units	16,718.04		1,066.61	
14	Block 1, Existing Commodity Charge	<u>\$3.50</u>		<u>\$3.50</u>	
15	Block 1, Annualized Commodity Charge Rev.		\$58,513		\$3,733
16	Total Annualized Water Rate Revenues		<u><u>\$86,288</u></u>		<u><u>\$4,243</u></u>

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units).

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Rate Revenue Feeder Schedule - Water

Line Number	A Description	Commercial 2"		Total	
		F Amount	G Amount	H Amount	I Amount
1	Customer Charge Revenues:				
2	Customer Number	30		389	
3	Bills Per Year	12			
4	Customer Bills Per year	360		4,668	
5	Current Customer Charge	<u>\$25.52</u>			
6	Annualized Customer Charge Revenues		\$9,187		\$37,472
7	Commodity Charge Revenues:				
8	Total Gallons Sold	13,443,920		39,844,565	
9	Less: Base Gallons Included In Customer Charge	<u>720,000</u>		9,336,000	
10	Commodity Gallons	12,723,920		30,508,565	
11	Block 1, Commodity Gallons per Block	12,723,920			
12	Block 1, Number of Commodity Gallons per Unit	<u>1,000</u>			
13	Block 1, Commodity Billing Units	12,723.92			
14	Block 1, Existing Commodity Charge	<u>\$3.50</u>			
15	Block 1, Annualized Commodity Charge Rev.		\$44,534		\$106,780
16	Total Annualized Water Rate Revenues		<u>\$53,721</u>		<u>\$144,252</u>

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units).

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Miscellaneous Revenues Feeder - Water**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Late Fees	\$357
2	Reconnect Fees/Disconnect Fees	\$160
3	Total Miscellaneous Revenues	<u>\$517</u>

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 Expense Schedule - Water

Line Number	A Account Number (Optional)	B Expense Description	C Company/ Test Year Amount	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		OPERATIONS EXPENSES					
2		Management Salary (1)	\$0			100.00%	\$0
3		Operators Salary/Contract Services (1)	\$11,496	W-3	\$9,813	100.00%	\$21,309
4		Electricity-(Pumping)	\$18,318	W-4	-\$1,237	100.00%	\$17,081
5		Chemicals-(Chlorine)	\$0			100.00%	\$0
6		TOTAL OPERATIONS EXPENSE	<u>\$29,814</u>		<u>\$8,576</u>		<u>\$38,390</u>
7		MAINTENANCE EXPENSES					
8		System Repairs and Maintenance	\$8,877	W-8	-\$258	100.00%	\$8,619
9		TOTAL MAINTENANCE EXPENSE	<u>\$8,877</u>		<u>-\$258</u>		<u>\$8,619</u>
10		CUSTOMER ACCOUNT EXPENSE					
11		Billing & Collections	\$0	W-11	\$1,517	100.00%	\$1,517
12		TOTAL CUSTOMER ACCOUNT EXPENSE	<u>\$0</u>		<u>\$1,517</u>		<u>\$1,517</u>
13		ADMINISTRATIVE & GENERAL EXPENSES					
14		Administration & General Salary (1)	\$5,599	W-14	-\$2,032	100.00%	\$3,567
15		Legal Fees	\$386	W-15	-\$309	100.00%	\$77
16		Accounting Fees	\$475			100.00%	\$475
17		Office Supplies	\$35	W-17	\$176	100.00%	\$211
18		Postage	\$59	W-18	-\$34	100.00%	\$25
19		Office Utilities	\$0	W-19	\$1,636	100.00%	\$1,636
20		Telephone & Internet	\$0	W-20	\$630	100.00%	\$630
21		Vehicle Expense	\$150	W-21	\$380	100.00%	\$530
22		Medical Insurance	\$0			100.00%	\$0
23		Property & Liability Insurance	\$1,629	W-23	-\$417	100.00%	\$1,212
24		Building Rent	\$0	W-24	\$3,106	100.00%	\$3,106
25		Testing Expense	\$209	W-25	\$13	100.00%	\$222
26		Rate Case Expense	\$1,542	W-26	\$29	100.00%	\$1,571
27		Other Misc. Expenses	\$6,734	W-27	-\$5,920	100.00%	\$814
28		TOTAL ADMINISTRATIVE AND GENERAL	<u>\$16,818</u>		<u>-\$2,742</u>		<u>\$14,076</u>
29		OTHER OPERATING EXPENSES					
30		MO DNR Fees	\$0			100.00%	\$0
31		PSC Assessment	\$741	W-31	\$273	100.00%	\$1,014
32		Corporate Registration	\$0	W-32	\$10	100.00%	\$10
33		Amortization Expense	\$0			100.00%	\$0
34		Depreciation	\$0	W-34	\$10,725	100.00%	\$10,725
35		TOTAL OTHER OPERATING EXPENSES	<u>\$741</u>		<u>\$11,008</u>		<u>\$11,749</u>
36		TAXES OTHER THAN INCOME					
37		Real & Personal Property Taxes	\$773	W-37	\$11	100.00%	\$784
38		Corporate Franchise Tax	\$10	W-38	-\$10	100.00%	\$0
39		Payroll Taxes	\$1,172	W-39	\$1,489	100.00%	\$2,661
40		TOTAL TAXES OTHER THAN INCOME	<u>\$1,955</u>		<u>\$1,490</u>		<u>\$3,445</u>
41		TOTAL OPERATING EXPENSES	<u>\$58,205</u>		<u>\$19,591</u>		<u>\$77,796</u>

Emerald Pointe Utility Company
Informal Case/Rate Case
Tracking Number WR-2013-0017
Test Year Ending 06-30-2012
Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-3	Operators Salary/Contract Services (1)			\$9,813
	1. To annualize for ongoing level (Hanneken)		\$9,813	
W-4	Electricity-(Pumping)			-\$1,237
	1. To disallow donation (Rose)		-\$5	
	2. To normalize to onging level (Rose)		-\$1,232	
W-8	System Repairs and Maintenance			-\$258
	1. To normalize expense level (Hanneken)		-\$258	
W-11	Billing & Collections			\$1,517
	To annualize for ongoing level (Rose)		\$1,517	
W-14	Administration & General Salary (1)			-\$2,032
	1. To annualize for ongoing level (Hanneken)		-\$2,032	
W-15	Legal Fees			-\$309
	1. To annualize for ongoing level (Rose)		-\$309	
W-17	Office Supplies			\$176
	1. To annualize for ongoing level (Rose)		\$176	
W-18	Postage			-\$34
	1. To annualize to ongoing level (Rose)		-\$34	
W-19	Office Utilities			\$1,636
	1. To annualize trash for ongoing level (Rose)		\$696	

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	2. To annualize sewer for ongoing level (Rose)		\$127	
	3. To annualize electric for ongoing level (Rose)		\$736	
	4. To annualize water for ongoing level (Rose)		\$77	
W-20	Telephone & Internet			\$630
	1. To annualize for ongoing level (Rose)		\$630	
W-21	Vehicle Expense			\$380
	1. To annualize for ongoing level (Rose)		\$380	
W-23	Property & Liability Insurance			-\$417
	1. To annualize for ongoing level (Rose)		-\$417	
W-24	Building Rent			\$3,106
	1. To annualize for ongoing level (Rose)		\$3,106	
W-25	Testing Expense			\$13
	1. To annualize for ongoing level (Rose)		\$13	
W-26	Rate Case Expense			\$29
	1. To normalize for ongoing level (Rose)		\$29	
W-27	Other Misc. Expenses			-\$5,920
	1. To annualize for ongoing level for dues (Rose)		-\$130	
	2. To disallow donations (Rose)		-\$100	
	3. To annualize bank fees to ongoing level (Rose)		-\$11	

Emerald Pointe Utility Company
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 Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	4. To disallow allocations not related to utility (Rose)		-\$5,683	
	6. To annualize Missouri One Call for ongoing level (Rose)		\$4	
W-31	PSC Assessment			\$273
	1. To annualize for ongoing level (Rose)		\$273	
W-32	Corporate Registration			\$10
	1. To annualize for ongoing level (Rose)		\$10	
W-34	Depreciation			\$10,725
	1. To Annualize Depreciation		\$15,745	
	2. To remove amortization related to CIAC (Hanneken)		-\$5,020	
W-37	Real & Personal Property Taxes			\$11
	1. To annualize real estate taxes for ongoing level (Rose)		\$51	
	2. To annualize personal property taxes for ongoing level (Rose)		-\$40	
W-38	Corporate Franchise Tax			-\$10
	1. To annualize for ongoing level (Rose)		-\$10	
W-39	Payroll Taxes			\$1,489
	1. To annualize to ongiong level (Hanneken)		\$1,489	
Total Expense Adjustments				<u>\$19,591</u>