

FILED  
May 17, 2013  
Data Center  
Missouri Public  
Service Commission

Exhibit No.:  
Issue: Accounting Schedules  
Witness: MO PSC Auditors  
Sponsoring Party: MO PSC Staff  
Case No: SR-2013-0016  
Date Prepared: 5/8/2013



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**Revised**

**STAFF ACCOUNTING SCHEDULES**

**EMERALD POINTE UTILITY COMPANY**

**CASE NO. SR-2013-0016**

**Jefferson City, Missouri**

**May 2013**

Staff Exhibit No. 9  
Date 5.7.13 Reporter SB  
File No. SR.2013.0016

Emerald Pointe Utility Company  
 Informal Rate Case  
 Tracking Number SR-2013-0016  
 Test Year Ending 06-30-2012  
 Rate Design Schedule - Sewer

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) \$77,204			
Rev-3	Miscellaneous Revenues		(1) \$2,607			
Rev-4	TOTAL ANNUALIZED REVENUES		\$79,811			
1	OPERATIONS EXPENSES		(2)			
2	Management Salary		\$0	\$0	\$0	0.00%
3	Operators Salary / Contractor Services		\$18,446	\$0	\$18,446	0.00%
4	Electricity - Pumping Treatment		\$8,450	\$0	\$8,450	0.00%
5	Chemicals		\$0	\$0	\$0	0.00%
6	Sewage Treatment Expense (City of Hollister)		\$75,939	\$0	\$75,939	0.00%
7	Sludge Removal		\$0	\$0	\$0	0.00%
8	TOTAL OPERATIONS EXPENSE		\$102,835	\$0	\$102,835	
9	MAINTENANCE EXPENSES					
10	System Repairs and Maintenance		\$15,195	\$0	\$15,195	0.00%
11	TOTAL MAINTENANCE EXPENSE		\$15,195	\$0	\$15,195	
12	CUSTOMER ACCOUNT EXPENSE					
13	Billing & Collections		\$1,517	\$0	\$1,517	0.00%
14	TOTAL CUSTOMER ACCOUNT EXPENSE		\$1,517	\$0	\$1,517	
15	ADMINISTRATIVE & GENERAL EXPENSES					
16	Administration & General Salaries		\$2,812	\$0	\$2,812	0.00%
17	Legal Fees		\$386	\$0	\$386	0.00%
18	Accounting Fees		\$475	\$0	\$475	0.00%
19	Office Supplies		\$211	\$0	\$211	0.00%
20	Postage		\$27	\$0	\$27	0.00%
21	Office Utilities		\$1,636	\$0	\$1,636	0.00%
22	Telephone & Internet		\$630	\$0	\$630	0.00%
23	Vehicle Expense		\$731	\$0	\$731	0.00%
24	Medical Insurance		\$0	\$0	\$0	0.00%
25	Property & Liability Insurance		\$1,212	\$0	\$1,212	0.00%
26	Building Rent		\$3,106	\$0	\$3,106	0.00%
27	Testing Expenses		\$0	\$0	\$0	0.00%
28	Rate Case Expense		\$1,956	\$0	\$1,956	0.00%
29	Other Misc. Expenses		\$633	\$0	\$633	0.00%
30	TOTAL ADMINISTRATIVE AND GENERAL		\$13,815	\$0	\$13,815	
31	OTHER OPERATING EXPENSES					
32	MO DNR Fees		\$0	\$0	\$0	0.00%
33	PSC Assessment		\$8,413	\$0	\$8,413	0.00%
34	Corporate Registration		\$10	\$0	\$10	0.00%
35	Amortization Expense		\$0	\$0	\$0	0.00%
36	Depreciation		\$61,959	\$0	\$61,959	0.00%
37	TOTAL OTHER OPERATING EXPENSES		\$70,382	\$0	\$70,382	
38	TAXES OTHER THAN INCOME					
39	Real & Personal Property Taxes		\$63	\$0	\$63	0.00%
40	Corporate Franchise Tax		\$0	\$0	\$0	0.00%
41	Payroll Taxes		\$2,961	\$0	\$2,961	0.00%
42	TOTAL TAXES OTHER THAN INCOME		\$3,024	\$0	\$3,024	
43	TOTAL OPERATING EXPENSES		\$206,768	\$0	\$206,768	
44	Interest Expense		(3) \$49,690	\$0	\$49,690	0.00%
45	Return on Equity		(3) \$52,229	\$0	\$52,229	0.00%
46	Income Taxes		(3) \$14,583	\$0	\$14,583	0.00%

Emerald Pointe Utility Company  
 Informal Rate Case  
 Tracking Number SR-2013-0016  
 Test Year Ending 06-30-2012  
 Rate Design Schedule - Sewer

A	B	C	D	E	E	
Line Number	Description	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
47	TOTAL INTEREST RETURN & TAXES		\$116,502	\$0	\$116,502	
48	TOTAL COST OF SERVICE		\$323,270	\$0	\$323,270	
49	Less: Miscellaneous Revenues		\$2,607	\$0	\$2,607	0.00%
50	COST TO RECOVER IN RATES		<u>\$320,663</u>	<u>\$0</u>	<u>\$320,663</u>	
51	INCREMENTAL INCREASE IN RATE REVENUES		<u>\$243,459</u>			
52	PERCENTAGE OF INCREASE		<u>305.04%</u>			
53	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 Rate Case**  
**Tracking Number SR-2013-0016**  
**Test Year Ending 06-30-2012**  
**Rate Base Required Return on Investment Schedule - Sewer**

Line Number	A Rate Base Description	B Dollar Amount
1	Plant In Service	\$1,336,358 From Plant Schedule
2	Less Accumulated Depreciation Reserve	<u>\$272,138</u> From Depreciation Reserve Schedule
3	Net Plant In Service	\$1,063,220
4	Other Rate Base Items:	\$0
	Contribution of Aid of Construction	-\$96,874
	CIAC Accumulated Reserve	\$32,576
	Utility's Cost for Non Utility Asset	\$323,321
5	Total Rate Base	<u>\$1,322,243</u>
6	Total Weighted Rate of Return including Income Tax	<u>8.81%</u> From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u>\$118,501</u>

Emerald Pointe Utility Company  
 Informal Rate Case  
 Tracking Number SR-2013-0016  
 Test Year Ending 06-30-2012  
 Rate of Return Including Income Tax - Sewer

	A	B	formulas
1 State Income Tax Rate Statutory / Effective	6.25% (2)	5.75%	(1 - (B2 x .5)) x A1
2 Federal Income Tax Rate Statutory / Effective	17.06% (1) & (2)	<u>16.08%</u>	(1 - B1) x A2
3 Composite Effective Income Tax Rate		21.83%	B1 + B2
4 Equity Tax Factor		1.2792	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		5.05%	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>8.81%</u></u>	B6+B7

To Rate Base Schedule

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

Equity Income Required \$62,972  
 & Preliminary Federal Tax

Tax Rate Table

Net Income Range				
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$50,000	\$7,500
\$50,001	\$75,000	25.00%	\$12,972	\$3,243
\$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>\$62,972</u>	<u>\$10,743</u>
			Consolidated Tax Rate:	
			Average Tax Rate:	0.1706

Emerald Pointe Utility Company  
 Informal Rate Case  
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 Test Year Ending 06-30-2012  
 Capital Structure Schedule - Sewer

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital
1	Common Stock	\$393,896	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	\$928,347	70.21%	5.35%	3.758%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b><u>\$1,322,243</u></b>	<b><u>100.00%</u></b>		<b><u>7.708%</u></b>

To PreTax Return Rate Schedule

Emerald Pointe Utility Company  
 Informal Rate Case  
 Tracking Number SR-2013-0016  
 Test Year Ending 06-30-2012  
 Plant In Service - Sewer

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	\$762			100.00%	\$762
5	311.000	Structures & Improvements	\$0			100.00%	\$0
6		TOTAL SOURCE OF SUPPLY PLANT	\$762		\$0		\$762
7		COLLECTION PLANT					
8	352.100	Collection Sewers - Force	\$309,584			100.00%	\$309,584
9	352.200	Collection Sewers - Gravity	\$557,326			100.00%	\$557,326
10	354.000	Flow Measurement Devices	\$30,029			100.00%	\$30,029
11		TOTAL COLLECTION PLANT	\$896,939		\$0		\$896,939
12		PUMPING PLANT					
13	362.000	Receiving Wells and Pump Pits	\$77,700			100.00%	\$77,700
14	363.000	Pumping Equipment (Elec., Diesel, other)	\$358,347			100.00%	\$358,347
15		TOTAL PUMPING PLANT	\$436,047		\$0		\$436,047
16		TREATMENT & DISPOSAL PLANT					
17	373.000	Treatment and Disposal Equipment	\$0			100.00%	\$0
18	375.000	Outfall Sewer Lines	\$0			100.00%	\$0
19		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0		\$0
20		GENERAL PLANT					
21	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
22	391.100	Office Electronic and Computer Equipment	\$823			100.00%	\$823
23	394.000	Tools, Shop and Garage Equipment	\$787			100.00%	\$787
24		TOTAL GENERAL PLANT	\$1,610		\$0		\$1,610
25		TOTAL PLANT IN SERVICE	<u>\$1,335,358</u>		<u>\$0</u>		<u>\$1,335,358</u>

To Rate Base & Depreciation Schedules

Emerald Pointe Utility Company  
 Informal Rate Case  
 Tracking Number SR-2013-0016  
 Test Year Ending 06-30-2012  
 Schedule of Adjustments for Plant in Service - Sewer

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



Emerald Pointe Utility Company  
 Informal Rate Case  
 Tracking Number SR-2013-0016  
 Test Year Ending 06-30-2012  
 Depreciation Expense - Sewer

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	\$762	0.00%	\$0
5	311.000	Structures & Improvements	<u>\$0</u>	3.00%	<u>\$0</u>
6		TOTAL SOURCE OF SUPPLY PLANT	\$762		\$0
7		COLLECTION PLANT			
8	352.100	Collection Sewers - Force	\$309,584	2.00%	\$6,192
9	352.200	Collection Sewers - Gravity	\$557,326	2.00%	\$11,147
10	354.000	Flow Measurement Devices	<u>\$30,029</u>	3.30%	<u>\$991</u>
11		TOTAL COLLECTION PLANT	\$896,939		\$18,330
12		PUMPING PLANT			
13	362.000	Receiving Wells and Pump Pits	\$77,700	4.00%	\$3,108
14	363.000	Pumping Equipment (Elec., Diesel, other)	<u>\$358,347</u>	10.00%	<u>\$35,835</u>
15		TOTAL PUMPING PLANT	\$436,047		\$38,943
16		TREATMENT & DISPOSAL PLANT			
17	373.000	Treatment and Disposal Equipment	\$0	4.50%	\$0
18	375.000	Outfall Sewer Lines	<u>\$0</u>	2.00%	<u>\$0</u>
19		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0
20		GENERAL PLANT			
21	391.000	Office Furniture & Equipment	\$0	5.00%	\$0
22	391.100	Office Electronic and Computer Equipment	\$823	14.30%	\$118
23	394.000	Tools, Shop and Garage Equipment	<u>\$787</u>	5.00%	<u>\$39</u>
24		TOTAL GENERAL PLANT	\$1,610		\$157
25		<b>Total Depreciation</b>	<u><u>\$1,335,358</u></u>		<u><u>\$57,430</u></u>

Emerald Pointe Utility Company  
 Informal Rate Case  
 Tracking Number SR-2013-0016  
 Test Year Ending 06-30-2012  
 Accumulated Depreciation Reserve - Sewer

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	\$0			100.00%	\$0
5	311.000	Structures & Improvements	\$0			100.00%	\$0
6		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		\$0
7		COLLECTION PLANT					
8	352.100	Collection Sewers - Force	\$27,167			100.00%	\$27,167
9	352.200	Collection Sewers - Gravity	\$33,913			100.00%	\$33,913
10	354.000	Flow Measurement Devices	\$144			100.00%	\$144
11		TOTAL COLLECTION PLANT	\$61,224		\$0		\$61,224
12		PUMPING PLANT					
13	362.000	Receiving Wells and Pump Pits	\$451			100.00%	\$451
14	363.000	Pumping Equipment (Elec., Diesel, other)	\$210,214			100.00%	\$210,214
15		TOTAL PUMPING PLANT	\$210,665		\$0		\$210,665
16		TREATMENT & DISPOSAL PLANT					
17	373.000	Treatment and Disposal Equipment	\$0			100.00%	\$0
18	375.000	Outfall Sewer Lines	\$0			100.00%	\$0
19		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0		\$0
20		GENERAL PLANT					
21	391.000	Office Furniture & Equipment	\$0			100.00%	\$0
22	391.100	Office Electronic and Computer Equipment	\$183			100.00%	\$183
23	394.000	Tools, Shop and Garage Equipment	\$66			100.00%	\$66
24		TOTAL GENERAL PLANT	\$249		\$0		\$249
25		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$272,138</b>		<b>\$0</b>		<b>\$272,138</b>

To Rate Base Schedule

**Emerald Pointe Utility Company**  
**Informal Rate Case**  
**Tracking Number SR-2013-0016**  
**Test Year Ending 06-30-2012**  
**Schedule of Adjustments for Accumulated Depreciation Reserve - Sewer**

<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
<b>Total Reserve Adjustments</b>				<b>\$0</b>

**Emerald Pointe Utility Company**  
**Informal Rate Case**  
**Tracking Number SR-2013-0016**  
**Test Year Ending 06-30-2012**  
**Revenue Schedule - Sewer**

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Revenue Description	Company/ Test Year Amount	Adjustment Number	Jurisdictional Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
Rev-1		<b>ANNUALIZED REVENUES</b>					
Rev-2		Annualized Rate Revenues	\$103,457	Rev-2	-\$26,253	100.00%	\$77,204
Rev-3		Miscellaneous Revenues	\$600	Rev-3	\$2,007	100.00%	\$2,607
Rev-4		<b>TOTAL ANNUALIZED REVENUES</b>	<u>\$104,057</u>		<u>-\$24,246</u>		<u>\$79,811</u>

**Emerald Pointe Utility Company**  
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**Test Year Ending 06-30-2012**  
**Revenue Adjustment Schedule - Sewer**

<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			-\$26,253
	1. To Annualize Rate Revenues		-\$26,253	
	2. Description		\$0	
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$2,007
	1. To Annualize Miscellaneous Revenues		\$2,007	
	<b>Total Revenue Adjustments</b>			<b><u>-\$24,246</u></b>

Emerald Pointe Utility Company  
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 Test Year Ending 06-30-2012  
 Revenue Summary Schedule - Sewer

Line Number	A Description	Residential 5/8"		Commercial 1"	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	347		2	
3	Bills Per Year	12		12	
4	Customer Bills Per year	4,164		24	
5	Current Customer Charge	<u>\$13.63</u>		<u>\$34.08</u>	
6	Annualized Customer Charge Revenues		\$56,755		\$818
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	<u>0</u>		<u>0</u>	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	<u>0</u>		<u>0</u>	
12	Block 1, Number of Commodity Gallons per Unit	<u>0</u>		<u>0</u>	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	<u>\$0.00</u>		<u>\$0.00</u>	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	<b>Total Annualized Sewer Rate Revenues</b>		<u>\$56,755</u>		<u>\$818</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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 Revenue Summary Schedule - Sewer

Line Number	A Description	Commercial 2"		Total	
		E Amount	G Amount	H Amount	I Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	15		364	
3	Bills Per Year	12			
4	Customer Bills Per year	180		4,368	
5	Current Customer Charge	<u>\$109.06</u>			
6	Annualized Customer Charge Revenues		\$19,631		\$77,204
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	<u>0</u>		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0			
12	Block 1, Number of Commodity Gallons per Unit	<u>0</u>			
13	Block 1, Commodity Billing Units	0.00			
14	Block 1, Existing Commodity Charge	<u>\$0.00</u>			
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	<b>Total Annualized Sewer Rate Revenues</b>		<u>\$19,631</u>		<u>\$77,204</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).

**Emerald Pointe Utility Company  
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Miscellaneous Revenues Feeder - Sewer**

<b>Line Number</b>	<b>A Description</b>	<b>B Amount</b>
1	Late Fees	\$357
2	New Sewer Fees	\$2,250
3	Reconnect/Disconnect Fees	\$0
4	Total Miscellaneous Revenues	<u>\$2,607</u>



Emerald Pointe Utility Company  
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 Test Year Ending 06-30-2012  
 Expense Schedule - Sewer

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		<b>OPERATIONS EXPENSES</b>					
2		Management Salary	\$0			100.00%	\$0
3		Operators Salary / Contractor Services	\$11,496	S-3	\$6,950	100.00%	\$18,446
4		Electricity - Pumping Treatment	\$22,739	S-4	-\$14,289	100.00%	\$8,450
5		Chemicals	\$9,733	S-5	-\$9,733	100.00%	\$0
6		Sewage Treatment Expense (City of Hollister)	\$0	S-6	\$75,939	100.00%	\$75,939
7		Sludge Removal	\$3,755	S-7	-\$3,755	100.00%	\$0
8		<b>TOTAL OPERATIONS EXPENSE</b>	<u>\$47,723</u>		<u>\$55,112</u>		<u>\$102,835</u>
9		<b>MAINTENANCE EXPENSES</b>					
10		System Repairs and Maintenance	\$10,548	S-10	\$4,647	100.00%	\$15,195
11		<b>TOTAL MAINTENANCE EXPENSE</b>	<u>\$10,548</u>		<u>\$4,647</u>		<u>\$15,195</u>
12		<b>CUSTOMER ACCOUNT EXPENSE</b>					
13		Billing & Collections	\$0	S-13	\$1,517	100.00%	\$1,517
14		<b>TOTAL CUSTOMER ACCOUNT EXPENSE</b>	<u>\$0</u>		<u>\$1,517</u>		<u>\$1,517</u>
15		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
16		Administration & General Salaries	\$5,465	S-16	-\$2,653	100.00%	\$2,812
17		Legal Fees	\$4,394	S-17	-\$4,008	100.00%	\$386
18		Accounting Fees	\$475			100.00%	\$475
19		Office Supplies	\$36	S-19	\$176	100.00%	\$211
20		Postage	\$59	S-20	-\$32	100.00%	\$27
21		Office Utilities	\$0	S-21	\$1,636	100.00%	\$1,636
22		Telephone & Internet	\$0	S-22	\$630	100.00%	\$630
23		Vehicle Expense	\$207	S-23	\$524	100.00%	\$731
24		Medical Insurance	\$0			100.00%	\$0
25		Property & Liability Insurance	\$1,629	S-25	-\$417	100.00%	\$1,212
26		Building Rent	\$0	S-26	\$3,106	100.00%	\$3,106
27		Testing Expenses	\$135	S-27	-\$135	100.00%	\$0
28		Rate Case Expense	\$1,542	S-28	\$414	100.00%	\$1,956
29		Other Misc. Expenses	\$7,001	S-29	-\$6,368	100.00%	\$633
30		<b>TOTAL ADMINISTRATIVE AND GENERAL</b>	<u>\$20,942</u>		<u>-\$7,127</u>		<u>\$13,815</u>
31		<b>OTHER OPERATING EXPENSES</b>					
32		MO DNR Fees	\$3,060	S-32	-\$3,060	100.00%	\$0
33		PSC Assessment	\$10,462	S-33	-\$2,049	100.00%	\$8,413
34		Corporate Registration	\$0	S-34	\$10	100.00%	\$10
35		Amortization Expense	\$0			100.00%	\$0
36		Depreciation	\$0	S-36	\$61,959	100.00%	\$61,959
37		<b>TOTAL OTHER OPERATING EXPENSES</b>	<u>\$13,522</u>		<u>\$56,860</u>		<u>\$70,382</u>
38		<b>TAXES OTHER THAN INCOME</b>					
39		Real & Personal Property Taxes	\$103	S-39	-\$40	100.00%	\$63
40		Corporate Franchise Tax	\$10	S-40	-\$10	100.00%	\$0
41		Payroll Taxes	\$1,172	S-41	\$1,789	100.00%	\$2,961
42		<b>TOTAL TAXES OTHER THAN INCOME</b>	<u>\$1,285</u>		<u>\$1,739</u>		<u>\$3,024</u>
43		<b>TOTAL OPERATING EXPENSES</b>	<u>\$94,020</u>		<u>\$112,746</u>		<u>\$208,766</u>

Emerald Pointe Utility Company  
 Informal Rate Case  
 Tracking Number SR-2013-0016  
 Test Year Ending 06-30-2012  
 Expense Adjustment Schedule - Sewer

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
S-3	<b>Operators Salary / Contractor Services</b>			<b>\$6,950</b>
	1. To annualize for ongoing level (Hanneken)		\$12,981	
	2. To remove contracted operator due to removal of treatment facility (Hanneken)		-\$6,031	
S-4	<b>Electricity - Pumping Treatment</b>			<b>-\$14,289</b>
	1. To disallow donation (Rose)		-\$37	
	2. To normalize to ongoing level (Rose)		-\$14,252	
S-5	<b>Chemicals</b>			<b>-\$9,733</b>
	1. To annualize for ongoing level (Rose)		-\$9,733	
S-6	<b>Sewage Treatment Expense (City of Hollister)</b>			<b>\$75,939</b>
	1. To include new expense related to treatment of sewage (Hanneken,Russo)		\$75,939	
S-7	<b>Sludge Removal</b>			<b>-\$3,755</b>
	1. To annualize for ongoing level (Rose)		-\$3,755	
S-10	<b>System Repairs and Maintenance</b>			<b>\$4,647</b>
	1. To annualize for ongoing level (Rose)		\$4,647	
S-13	<b>Billing &amp; Collections</b>			<b>\$1,517</b>
	1. To annualize for ongoing level (Rose)		\$1,517	
S-16	<b>Adminlstration &amp; General Salaries</b>			<b>-\$2,653</b>
	1. To annualize for ongoing level (Hanneken)		-\$2,653	

Emerald Pointe Utility Company  
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 Expense Adjustment Schedule - Sewer

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
S-17	<b>Legal Fees</b>			<b>-\$4,008</b>
	1. To annualize for ongoing level (Rose)		-\$4,008	
S-19	<b>Office Supplies</b>			<b>\$176</b>
	1. To annualize for ongoing level (Rose)		\$176	
S-20	<b>Postage</b>			<b>-\$32</b>
	1. To annualize to ongoing level (Rose)		-\$32	
S-21	<b>Office Utilities</b>			<b>\$1,636</b>
	1. To annualize trash for ongoing level (Rose)		\$696	
	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	
S-22	<b>Telephone &amp; Internet</b>			<b>\$630</b>
	1. To annualize for ongoing level (Rose)		\$630	
S-23	<b>Vehicle Expense</b>			<b>\$524</b>
	1. To annualize for ongoing level (Rose)		\$524	
S-25	<b>Property &amp; Liability Insurance</b>			<b>-\$417</b>
	1. To annualize for ongoing level (Rose)		-\$417	
S-26	<b>Building Rent</b>			<b>\$3,106</b>
	1. To annualize for ongoing level (Rose)		\$3,106	
S-27	<b>Testing Expenses</b>			<b>-\$135</b>

Emerald Pointe Utility Company  
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A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	1. To remove cost no longer necessary due to contract with City of Hollister (Rose)		-\$135	
<b>S-28</b>	<b>Rate Case Expense</b>			<b>\$414</b>
	1. To normalize for ongoing level (Rose)		\$414	
<b>S-29</b>	<b>Other Misc. Expenses</b>			<b>-\$6,368</b>
	1. To annualize for ongoing level for dues (Rose)		-\$131	
	2. To disallow donations (Rose)		-\$100	
	3. To annualize bank fees for ongoing level (Rose)		-\$11	
	4. To remove allocations not related to utility (Rose)		-\$5,863	
	5. To annualize Missouri One Call for ongoing level (Rose)		\$4	
	6. To remove allocated expenses (Rose)		-\$267	
<b>S-32</b>	<b>MO DNR Fees</b>			<b>-\$3,060</b>
	1. To disallow late fee (Rose)		-\$60	
	2. To remove cost no longer necessary due to contract with City of Hollister		-\$3,000	
<b>S-33</b>	<b>PSC Assessment</b>			<b>-\$2,049</b>
	1. To annualize for ongoing level (Rose)		-\$2,049	
<b>S-34</b>	<b>Corporate Registration</b>			<b>\$10</b>
	1. To annualize for ongoing level (Rose)		\$10	
<b>S-36</b>	<b>Depreciation</b>			<b>\$61,959</b>
	1. To Annualize Depreciation		\$57,430	

**Emerald Pointe Utility Company**  
**Informal Rate Case**  
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**Test Year Ending 06-30-2012**  
**Expense Adjustment Schedule - Sewer**

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	2. To remove amortization related to CIAC (Hanneken)		-\$1,937	
	3. To include amortization of utility's payment for City of Hollister pipeline (Hanneken)		\$6,466	
S-39	<b>Real &amp; Personal Property Taxes</b>			-\$40
	1. To annualize personal property taxes for ongoing level (Rose)		-\$40	
S-40	<b>Corporate Franchise Tax</b>			-\$10
	1. To annualize for ongoing level (Rose)		-\$10	
S-41	<b>Payroll Taxes</b>			\$1,789
	To annualize for ongoing level (Hanneken)		\$1,789	
<b>Total Expense Adjustments</b>				<b>\$112,748</b>

Emerald Pointe

Acct 527-1

Reconnect Fees

Test Year 7/2011 - 6/2012

Test Year \$480.00

Annualized \$120.00

Adjustment -\$360.00

Test Year Total	\$	(480.00)	
7/2006-6/2007	\$	(320.00)	-8.00
7/2007-6/2008	\$	-	0.00
7/2008-6/2009	\$	(120.00)	-3.00
7/2009-6/2010	\$	(40.00)	-1.00
7/2010-6/2011	\$	-	0.00
7/2011-6/2012	\$	(480.00)	-12.00
			-4.00 Avg

They have been charging \$40 instead of \$30 for

Date	Amount	
	Debit	Credit
4/17/2007		\$ (40.00)
5/10/2007		\$ (160.00)
6/7/2007		\$ (40.00)
6/8/2007		\$ (40.00)
6/18/2007		\$ (40.00)
9/22/2008		\$ (80.00)
10/6/2008		\$ (40.00)
8/26/2009		\$ (40.00)
1/31/2012		\$ (40.00)
1/31/2012		\$ (40.00)
4/30/2012		\$ (160.00)
5/4/2012		\$ (40.00)
5/15/2012		\$ (120.00)
5/31/2012		\$ (40.00)
6/30/2012		\$ (40.00)

6 year average