

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: WR-2013-0017
Date Prepared: 5/9/2013



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Revised

STAFF ACCOUNTING SCHEDULES

EMERALD POINTE UTILITY COMPANY

CASE NO. WR-2013-0017

Jefferson City, Missouri

May-13

Staff Exhibit No. 10
Date 5.9.13 Reporter SB
File No. 5R-2013-0016

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) \$477			
Rev-4	TOTAL ANNUALIZED REVENUES		\$144,729			
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		\$38,390	\$0	\$38,390	
7	MAINTENANCE EXPENSES					
8	System Repairs and Maintenance		\$8,619	\$0	\$8,619	0.00%
9	TOTAL MAINTENANCE EXPENSE		\$8,619	\$0	\$8,619	
10	CUSTOMER ACCOUNT EXPENSE					
11	Billing & Collections		\$1,517	\$0	\$1,517	0.00%
12	TOTAL CUSTOMER ACCOUNT EXPENSE		\$1,517	\$0	\$1,517	
13	ADMINISTRATIVE & GENERAL EXPENSES					
14	Administration & General Salary (1)		\$3,433	\$0	\$3,433	0.00%
15	Legal Fees		\$386	\$0	\$386	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		\$1,956	\$0	\$1,956	0.00%
27	Other Misc. Expenses		\$634	\$0	\$634	0.00%
28	TOTAL ADMINISTRATIVE AND GENERAL		\$14,456	\$0	\$14,456	
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		\$11,749	\$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		\$3,445	\$0	\$3,445	
41	TOTAL OPERATING EXPENSES		\$78,176	\$0	\$78,176	
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		\$17,146	\$0	\$17,146	
46	TOTAL COST OF SERVICE		\$95,322	\$0	\$95,322	

Emerald Pointe Utility Company
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 Rate Design Schedule - Water

A	B	C	D	E	F
Line Number	Description Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
47	Less: Miscellaneous Revenues	\$477	\$0	\$477	0.00%
48	COST TO RECOVER IN RATES	\$94,845	\$0	\$94,845	
49	INCREMENTAL INCREASE IN RATE REVENUES	<u>-\$49,407</u>			
50	PERCENTAGE OF INCREASE	<u>-34.14%</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	A Rate Base Description	B 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	<u>\$197,308</u>	
6	Total Weighted Rate of Return Including Income Tax	<u>8.69%</u>	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u><u>\$17,145</u></u>	

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)	14.13%	(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		3.95%	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		3.76%	From Capital Structure Schedule
8 Total Weighted Rate of Return Including Income Tax		8.69%	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	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E 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	\$197,308	100.00%		7.708%

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
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 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>	<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

Total Plant Adjustments	\$0
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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	\$0		\$0
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	\$131,195	2.00%	\$2,624
7		TOTAL SOURCE OF SUPPLY PLANT	\$152,042		\$2,915
8		PUMPING PLANT			
9	325.100	Electric Pumping Equipment	\$39,101	10.00%	\$3,910
10		TOTAL PUMPING PLANT	\$39,101		\$3,910
11		WATER TREATMENT PLANT			
12		TOTAL WATER TREATMENT PLANT	\$0		\$0
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	\$670	2.50%	\$17
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	\$1,109	5.00%	\$55
24		TOTAL GENERAL PLANT	\$1,932		\$173
25		Total Depreciation	\$562,113		\$15,745

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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Tracking Number WR-2013-0017
Test Year Ending 06-30-2012

Schedule of Adjustments for Accumulated Depreciation Reserve - Water

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

Emerald Pointe Utility Company
 Informal Case/Rate Case
 Tracking Number WR-2013-0017
 Test Year Ending 06-30-2012
 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	-\$3	100.00%	\$477
Rev-4		TOTAL ANNUALIZED REVENUES	\$156,982		-\$12,253		\$144,729

Emerald Pointe Utility Company
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 Revenue Adjustment Schedule - Water

A	B	C	D	E
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			-\$3
	1. To Annualize Miscellaneous Revenues		-\$3	
Total Revenue Adjustments				<u>-\$12,253</u>

Emerald Pointe Utility Company
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 Rate Revenue Feeder Schedule - Water

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	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	<u>Commodity Charge Revenues:</u>				
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	<u>16,718,035</u>		<u>1,066,610</u>	
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>\$86,288</u>		<u>\$4,243</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	
		E Amount	G Amount	H Amount	I Amount
1	<u>Customer Charge Revenues:</u>				
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	<u>Commodity Charge Revenues:</u>				
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	A Description	B Amount
1	Late Fees	\$357
2	Reconnect Fees/Disconnect Fees	\$120
3	Total Miscellaneous Revenues	<u>\$477</u>

Emerald Pointe Utility Company
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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	\$29,814		\$8,576		\$38,390
7		MAINTENANCE EXPENSES					
8		System Repairs and Maintenance	\$8,877	W-8	-\$258	100.00%	\$8,619
9		TOTAL MAINTENANCE EXPENSE	\$8,877		-\$258		\$8,619
10		CUSTOMER ACCOUNT EXPENSE					
11		Billing & Collections	\$0	W-11	\$1,517	100.00%	\$1,517
12		TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$1,517		\$1,517
13		ADMINISTRATIVE & GENERAL EXPENSES					
14		Administration & General Salary (1)	\$5,465	W-14	-\$2,032	100.00%	\$3,433
15		Legal Fees	\$386	W-15	\$0	100.00%	\$386
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	\$414	100.00%	\$1,956
27		Other Misc. Expenses	\$7,001	W-27	-\$6,367	100.00%	\$634
28		TOTAL ADMINISTRATIVE AND GENERAL	\$16,951		-\$2,495		\$14,456
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	\$741		\$11,008		\$11,749
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	\$1,955		\$1,490		\$3,445
41		TOTAL OPERATING EXPENSES	\$58,338		\$19,838		\$78,176

Emerald Pointe Utility Company
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 Expense Adjustment Schedule - Water

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E 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			\$0
	1. To annualize for ongoing level (Rose)		\$0	
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	

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

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	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			\$414
	1. To normalize for ongoing level (Rose)		\$414	
W-27	Other Misc. Expenses			-\$6,367
	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

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	4. To disallow allocations not related to utility (Rose)		-\$5,863	
	6. To annualize Missouri One Call for ongoing level (Rose)		\$4	
	7. To remove allocated expenses		-\$267	
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			\$19,838