

**Exhibit No.:** \_\_\_\_

**Issue:** Accounting Schedules

**Witness:** MO PSC Auditors

**Sponsoring Party:** MO PSC Staff

**Case No:** HR-2014-0066

**Date Prepared:** May 1, 2014



**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**UTILITY SERVICES DEPARTMENT**

**STAFF ACCOUNTING SCHEDULES**

**VEOLIA ENERGY - KANSAS CITY**

**Test Year Ending**

**June 30, 2013**

**Update Period Ending**

**December 31, 2013**

**CASE NO. HR-2014-0066**

**Jefferson City, MO**

**Veolia Energy - Kansas City**  
**Case No. HR-2014-0066**  
**Test Year Ending 06-30-2013**  
**Update Period Ending 12-31-2013**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 6.82% Return	<u>C</u> 7.06% Return	<u>D</u> 7.30% Return
1	Net Orig Cost Rate Base	\$18,919,293	\$18,919,293	\$18,919,293
2	Rate of Return	6.82%	7.06%	7.30%
3	Net Operating Income Requirement	\$1,290,296	\$1,335,702	\$1,381,108
4	Net Income Available	\$91,573	\$91,573	\$91,573
5	Additional Net Income Required	\$1,198,723	\$1,244,129	\$1,289,535
6	Income Tax Requirement			
7	Required Current Income Tax	\$317,316	\$344,513	\$371,711
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$317,316	\$344,513	\$371,711
10	Revenue Requirement	\$1,516,039	\$1,588,642	\$1,661,246
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$1,516,039</b>	<b>\$1,588,642</b>	<b>\$1,661,246</b>

**Veolia Energy - Kansas City**  
**Case No. HR-2014-0066**  
**Test Year Ending 06-30-2013**  
**Update Period Ending 12-31-2013**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$66,117,416
2	Less Accumulated Depreciation Reserve		\$40,250,610
3	Net Plant In Service		<u>\$25,866,806</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Fuel Inventories		\$604,498
7	Materials & Supplies		\$1,592,676
8	Prepayments		\$5,573
9	Net Cost of Removal Reg. Asset		<u>\$0</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$2,202,747</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	0.0000%	\$0
13	State Tax Offset	0.0000%	\$0
14	City Tax Offset	0.0000%	\$0
15	Interest Expense Offset	0.0000%	\$0
16	Customer Advances for Construction (Truman Med Ctr)		\$6,499,885
17	Customer Deposits		\$0
18	Accumulated Deferred Income Taxes		\$2,650,375
19	TOTAL SUBTRACT FROM NET PLANT		<u>\$9,150,260</u>
20	Total Rate Base		<u><u>\$18,919,293</u></u>

Veolia Energy - Kansas City  
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Update Period Ending 12-31-2013  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$0	P-2	\$0	\$0	100.0000%	\$0	\$0
3		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
4		DISTRIBUTION PLANT							
5	361.000	Distribution Structures	\$73,289	P-5	\$0	\$73,289	100.0000%	\$0	\$73,289
6	362.000	Distribution Station Equipment	\$477,048	P-6	-\$3,065	\$473,983	100.0000%	\$0	\$473,983
7	366.000	Underground Conduit	\$27,068,867	P-7	-\$611,964	\$26,456,903	100.0000%	\$0	\$26,456,903
8	367.000	Underground Conduit & Devices	\$0	P-8	\$0	\$0	100.0000%	\$0	\$0
9	369.000	Services	\$1,340,451	P-9	\$0	\$1,340,451	100.0000%	\$0	\$1,340,451
10	370.000	Meters	\$412,277	P-10	\$0	\$412,277	100.0000%	\$0	\$412,277
11		TOTAL DISTRIBUTION PLANT	\$29,371,932		-\$615,029	\$28,756,903		\$0	\$28,756,903
12		TRUMAN MED CENTER DIST PLANT							
13	766.100	Truman - Undgrnd Conduit - Legal	\$0	P-13	\$0	\$0	100.0000%	\$0	\$0
14	766.200	Truman - Undgrnd Conduit & Manholes	\$0	P-14	\$0	\$0	100.0000%	\$0	\$0
15	770.100	Truman - Meters, Distribution	\$0	P-15	\$0	\$0	100.0000%	\$0	\$0
16		TOTAL TRUMAN MED CENTER DIST PLANT	\$0		\$0	\$0		\$0	\$0
17		PRODUCTION PLANT							
18	310.000	Land and land rights	\$449,995	P-18	\$0	\$449,995	100.0000%	\$0	\$449,995
19	311.000	Structures and improvements-HR-2008-0300	\$5,041,250	P-19	\$0	\$5,041,250	100.0000%	\$0	\$5,041,250
20	311.100	Structures and Improvements-additions-post-HR-2008-0300	\$509,240	P-20	-\$98,899	\$410,341	100.0000%	\$0	\$410,341
21	312.000	Boiler plant equipment-HR-2008-0300	\$21,790,943	P-21	-\$854,303	\$20,936,640	100.0000%	\$0	\$20,936,640
22	312.100	Boiler plant equipment additions post HR-2008-0300	\$5,830,494	P-22	\$55,880	\$5,886,374	100.0000%	\$0	\$5,886,374
23	313.000	Engines&engine-drvn generators	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	314.000	Turbogenerator units	\$2,736,667	P-24	-\$193,963	\$2,542,704	100.0000%	\$0	\$2,542,704
25	315.000	Accessory electrical equipment	\$881,301	P-25	\$78,236	\$959,537	100.0000%	\$0	\$959,537
26	316.000	Misc. power plant equipment	\$914,848	P-26	\$0	\$914,848	100.0000%	\$0	\$914,848
27		TOTAL PRODUCTION PLANT	\$38,154,738		-\$1,013,049	\$37,141,689		\$0	\$37,141,689
28		GENERAL PLANT							
29	391.000	Office Furniture & Equipment	\$200,036	P-29	-\$160,798	\$39,238	100.0000%	\$0	\$39,238
30	391.100	Office Computer & Electronic Equipment	\$0	P-30	\$112,246	\$112,246	100.0000%	\$0	\$112,246
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.0000%	\$0	\$0
32	394.000	Tools, Shop, & Garage Equipment	\$10,992	P-32	\$2,480	\$13,472	100.0000%	\$0	\$13,472
33	397.000	Communications Equipment	\$13,664	P-33	\$40,204	\$53,868	100.0000%	\$0	\$53,868
34	398.000	Miscellaneous Equipment	\$17,005	P-34	-\$17,005	\$0	100.0000%	\$0	\$0
35		TOTAL GENERAL PLANT	\$241,697		-\$22,873	\$218,824		\$0	\$218,824
36		GENERAL PLANT - ALLOCATED							
37		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
38		<b>TOTAL PLANT IN SERVICE</b>	<b>\$67,768,367</b>		<b>-\$1,650,951</b>	<b>\$66,117,416</b>		<b>\$0</b>	<b>\$66,117,416</b>

Veolia Energy - Kansas City  
Case No. HR-2014-0066  
Test Year Ending 06-30-2013  
Update Period Ending 12-31-2013  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-6	Distribution Station Equipment	362.000		-\$3,065		\$0
	1. To retire plant that is no longer in service (Rice)		-\$3,065		\$0	
P-7	Underground Conduit	366.000		-\$611,964		\$0
	1. To transfer plant to the proper USOA classification (Rice)		-\$509,155		\$0	
	2. To retire plant that is no longer in service (Rice)		-\$35,757		\$0	
	3. To remove items that were improperly capitalized. (Rice)		-\$67,052		\$0	
P-20	Structures and Improvements-additions-post-H	311.100		-\$98,899		\$0
	1. To transfer plant to the proper USOA classification (Rice)		-\$98,899		\$0	
P-21	Boiler plant equipment-HR-2008-0300	312.000		-\$854,303		\$0
	1. To transfer plant to the proper USOA classification (Rice)		\$14,525		\$0	
	2. To retire plant that is no longer in service (Rice)		-\$868,828		\$0	
P-22	Boiler plant equipment additions post HR-2008-	312.100		\$55,880		\$0
	1. To transfer plant to the proper USOA classification (Rice)		\$463,166		\$0	
	2. To retire plant that is no longer in service (Rice)		-\$396,936		\$0	
	3. To remove items that were improperly capitalized. (Rice)		-\$10,350		\$0	
P-24	Turbogenerator units	314.000		-\$193,963		\$0
	1. To retire plant that is no longer in service (Rice)		-\$119,597		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove items that were improperly capitalized. (Rice)		-\$74,366		\$0	
P-25	Accessory electrical equipment	315.000		\$78,236		\$0
	1. To transfer plant to the proper USOA classification (Rice)		\$153,236		\$0	
	2. To retire plant that is no longer in service (Rice)		-\$75,000		\$0	
P-29	Office Furniture & Equipment	391.000		-\$160,798		\$0
	1. To transfer plant to the proper USOA classification (Rice)		-\$160,798		\$0	
P-30	Office Computer & Electronic Equipment	391.100		\$112,246		\$0
	1. To transfer plant to the proper USOA classification (Rice)		\$112,246		\$0	
P-32	Tools, Shop, & Garage Equipment	394.000		\$2,480		\$0
	1. To transfer plant to the proper USOA classification (Rice)		\$2,480		\$0	
P-33	Communications Equipment	397.000		\$40,204		\$0
	1. To transfer plant to the proper USOA classification (Rice)		\$40,204		\$0	
P-34	Miscellaneous Equipment	398.000		-\$17,005		\$0
	1. To transfer plant to the proper USOA classification (Rice)		-\$17,005		\$0	
<b>Total Plant Adjustments</b>				<b>-\$1,650,951</b>		<b>\$0</b>

Veolia Energy - Kansas City  
 Case No. HR-2014-0066  
 Test Year Ending 06-30-2013  
 Update Period Ending 12-31-2013  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0
3		TOTAL INTANGIBLE PLANT	\$0		\$0
4		DISTRIBUTION PLANT			
5	361.000	Distribution Structures	\$73,289	0.00%	\$0
6	362.000	Distribution Station Equipment	\$473,983	2.40%	\$11,376
7	366.000	Underground Conduit	\$26,456,903	2.02%	\$534,429
8	367.000	Underground Conduit & Devices	\$0	0.00%	\$0
9	369.000	Services	\$1,340,451	2.50%	\$33,511
10	370.000	Meters	\$412,277	0.00%	\$0
11		TOTAL DISTRIBUTION PLANT	\$28,756,903		\$579,316
12		TRUMAN MED CENTER DIST PLANT			
13	766.100	Truman - Undgrnd Conduit - Legal	\$0	0.00%	\$0
14	766.200	Truman - Undgrnd Conduit & Manholes	\$0	0.00%	\$0
15	770.100	Truman - Meters, Distribution	\$0	0.00%	\$0
16		TOTAL TRUMAN MED CENTER DIST PLANT	\$0		\$0
17		PRODUCTION PLANT			
18	310.000	Land and land rights	\$449,995	0.00%	\$0
19	311.000	Structures and improvements-HR-2008-0300	\$5,041,250	0.00%	\$0
20	311.100	Structures and Improvements-additions-post-HR-2008-0300	\$410,341	2.00%	\$8,207
21	312.000	Boiler plant equipment-HR-2008-0300	\$20,936,640	0.00%	\$0
22	312.100	Boiler plant equipment additions post HR-2008-0300	\$5,886,374	2.00%	\$117,727
23	313.000	Engines&engine-drvn generators	\$0	0.00%	\$0
24	314.000	Turbogenerator units	\$2,542,704	0.00%	\$0
25	315.000	Accessory electrical equipment	\$959,537	0.00%	\$0
26	316.000	Misc. power plant equipment	\$914,848	0.00%	\$0
27		TOTAL PRODUCTION PLANT	\$37,141,689		\$125,934
28		GENERAL PLANT			
29	391.000	Office Furniture & Equipment	\$39,238	4.17%	\$1,636
30	391.100	Office Computer & Electronic Equipment	\$112,246	14.30%	\$16,051
31	392.000	Transportation Equipment	\$0	0.00%	\$0
32	394.000	Tools, Shop, & Garage Equipment	\$13,472	3.68%	\$496
33	397.000	Communications Equipment	\$53,868	6.67%	\$3,593
34	398.000	Miscellaneous Equipment	\$0	3.71%	\$0
35		TOTAL GENERAL PLANT	\$218,824		\$21,776

**Veolia Energy - Kansas City**  
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**Test Year Ending 06-30-2013**  
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**Depreciation Expense**

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
36		GENERAL PLANT - ALLOCATED			
37		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0
38		<b>Total Depreciation</b>	<b><u>\$66,117,416</u></b>		<b><u>\$727,026</u></b>



Veolia Energy - Kansas City  
Case No. HR-2014-0066  
Test Year Ending 06-30-2013  
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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
4		DISTRIBUTION PLANT							
5	361.000	Distribution Structures	\$94,267	R-5	\$0	\$94,267	100.0000%	\$0	\$94,267
6	362.000	Distribution Station Equipment	\$387,973	R-6	-\$3,224	\$384,749	100.0000%	\$0	\$384,749
7	366.000	Underground Conduit	\$6,356,736	R-7	-\$61,119	\$6,295,617	100.0000%	\$0	\$6,295,617
8	367.000	Underground Conduit & Devices	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	369.000	Services	\$874,497	R-9	\$0	\$874,497	100.0000%	\$0	\$874,497
10	370.000	Meters	\$439,473	R-10	\$0	\$439,473	100.0000%	\$0	\$439,473
11		TOTAL DISTRIBUTION PLANT	\$8,152,946		-\$64,343	\$8,088,603		\$0	\$8,088,603
12		TRUMAN MED CENTER DIST PLANT							
13	766.100	Truman - Undgrnd Conduit - Legal	\$0	R-13	\$0	\$0	100.0000%	\$0	\$0
14	766.200	Truman - Undgrnd Conduit & Manholes	\$0	R-14	\$0	\$0	100.0000%	\$0	\$0
15	770.100	Truman - Meters, Distribution	\$0	R-15	\$0	\$0	100.0000%	\$0	\$0
16		TOTAL TRUMAN MED CENTER DIST PLANT	\$0		\$0	\$0		\$0	\$0
17		PRODUCTION PLANT							
18	310.000	Land and land rights	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	311.000	Structures and improvements-HR-2008-0300	\$5,258,609	R-19	\$0	\$5,258,609	100.0000%	\$0	\$5,258,609
20	311.100	Structures and Improvements-additions-post-HR-2008-0300	\$21,023	R-20	\$11,168	\$32,191	100.0000%	\$0	\$32,191
21	312.000	Boiler plant equipment-HR-2008-0300	\$22,967,608	R-21	-\$1,141,583	\$21,826,025	100.0000%	\$0	\$21,826,025
22	312.100	Boiler plant equipment additions post HR-2008-0300	\$208,907	R-22	-\$205,774	\$3,133	100.0000%	\$0	\$3,133
23	313.000	Engines&engine-drvn generators	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24	314.000	Turbogenerator units	\$2,891,583	R-24	-\$119,597	\$2,771,986	100.0000%	\$0	\$2,771,986
25	315.000	Accessory electrical equipment	\$1,304,582	R-25	-\$75,000	\$1,229,582	100.0000%	\$0	\$1,229,582
26	316.000	Misc. power plant equipment	\$964,281	R-26	\$0	\$964,281	100.0000%	\$0	\$964,281
27		TOTAL PRODUCTION PLANT	\$33,616,593		-\$1,530,786	\$32,085,807		\$0	\$32,085,807
28		GENERAL PLANT							
29	391.000	Office Furniture & Equipment	-\$87,519	R-29	-\$35,348	-\$122,867	100.0000%	\$0	-\$122,867
30	391.100	Office Computer & Electronic Equipment	\$0	R-30	\$149,107	\$149,107	100.0000%	\$0	\$149,107
31	392.000	Transportation Equipment	-\$117,147	R-31	\$0	-\$117,147	100.0000%	\$0	-\$117,147
32	394.000	Tools, Shop, & Garage Equipment	\$3,195	R-32	\$117,897	\$121,092	100.0000%	\$0	\$121,092
33	397.000	Communications Equipment	\$3,423	R-33	\$42,591	\$46,014	100.0000%	\$0	\$46,014
34	398.000	Miscellaneous Equipment	\$5,143	R-34	-\$5,142	\$1	100.0000%	\$0	\$1
35		TOTAL GENERAL PLANT	-\$192,905		\$269,105	\$76,200		\$0	\$76,200
36		GENERAL PLANT - ALLOCATED							
37		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
38		TOTAL DEPRECIATION RESERVE	\$41,576,634		-\$1,326,024	\$40,250,610		\$0	\$40,250,610

Veolia Energy - Kansas City  
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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-6	<b>Distribution Station Equipment</b>	362.000		-\$3,224		\$0
	1. To retire Reserve from plant that is no longer in service (Rice)		-\$3,065		\$0	
	2. To include Reserve on plant not properly recorded (Rice)		-\$159		\$0	
R-7	<b>Underground Conduit</b>	366.000		-\$61,119		\$0
	1. To transfer Reserve to the proper USOA classification (Rice)		-\$21,076		\$0	
	2. To retire Reserve from plant that is no longer in service (Rice)		-\$35,757		\$0	
	3. To remove items that were improperly capitalized (Rice)		-\$2,802		\$0	
	4. To include Reserve on plant not properly recorded (Rice)		-\$1,484		\$0	
R-20	<b>Structures and Improvements-additions-post-HR-2008-0300</b>	311.100		\$11,168		\$0
	1. To transfer Reserve to the proper USOA classification (Rice)		-\$4,286		\$0	
	2. To include retroactive accruals (Rice)		\$15,454		\$0	
R-21	<b>Boiler plant equipment-HR-2008-0300</b>	312.000		-\$1,141,583		\$0
	1. To transfer Reserve to the proper USOA classification (Rice)		\$4,392		\$0	
	2. To retire Reserve from plant that is no longer in service (Rice)		-\$868,828		\$0	
	3. To Transfer Depreciation Reserve (Rice)		-\$277,147		\$0	
R-22	<b>Boiler plant equipment additions post HR-2008-0300</b>	312.100		-\$205,774		\$0
	1. To transfer Reserve to the proper USOA classification (Rice)		\$22,520		\$0	

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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To retire Reserve from plant that is no longer in service (Rice)		-\$396,936		\$0	
	3. To remove items that were improperly capitalized (Rice)		-\$535		\$0	
	4. To include Reserve on plant not properly recorded (Rice)		-\$9,275		\$0	
	5. To include retroactive accruals (Rice)		\$178,452		\$0	
R-24	Turbogenerator units	314.000		-\$119,597		\$0
	1. To retire Reserve from plant that is no longer in service (Rice)		-\$119,597		\$0	
R-25	Accessory electrical equipment	315.000		-\$75,000		\$0
	1. To retire Reserve from plant that is no longer in service (Rice)		-\$75,000		\$0	
R-29	Office Furniture & Equipment	391.000		-\$35,348		\$0
	1. To transfer Reserve to the proper USOA classification (Rice)		-\$70,348		\$0	
	2. To Transfer Depreciation Reserve (Rice)		\$35,000		\$0	
R-30	Office Computer & Electronic Equipment	391.100		\$149,107		\$0
	1. To transfer Reserve to the proper USOA classification (Rice)		\$49,107		\$0	
	2. To Transfer Depreciation Reserve (Rice)		\$100,000		\$0	
R-32	Tools, Shop, & Garage Equipment	394.000		\$117,897		\$0
	1. To transfer Reserve to the proper USOA classification (Rice)		\$750		\$0	
	2. To Transfer Depreciation Reserve (Rice)		\$117,147		\$0	
R-33	Communications Equipment	397.000		\$42,591		\$0
	1. To transfer Reserve to the proper USOA classification (Rice)		\$17,591		\$0	

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 Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	2. To Transfer Depreciation Reserve (Rice)		\$25,000		\$0	
R-34	Miscellaneous Equipment	398.000		-\$5,142		\$0
	1. To transfer Reserve to the proper USOA classification (Rice)		-\$5,142		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$1,326,024</b>		<b>\$0</b>

Veolia Energy - Kansas City  
 Case No. HR-2014-0066  
 Test Year Ending 06-30-2013  
 Update Period Ending 12-31-2013  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll and Employee Withholdings	\$0	0.00	0.00	0.00	0.000000	\$0
3	Vacation Union	\$0	0.00	0.00	0.00	0.000000	\$0
4	Pension Expense	\$0	0.00	0.00	0.00	0.000000	\$0
5	Employee Benefits	\$0	0.00	0.00	0.00	0.000000	\$0
6	Purchased Gas Expense	\$0	0.00	0.00	0.00	0.000000	\$0
7	Purchased Gas Expense (Back out)	\$0	0.00	0.00	0.00	0.000000	\$0
8	Bad Debt Expense	\$0	0.00	0.00	0.00	0.000000	\$0
9	Cash Vouchers	\$18,025,152	0.00	0.00	0.00	0.000000	\$0
10	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$18,025,152</b>					<b>\$0</b>
11	<b>TAXES</b>						
12	Property Tax	\$0	0.00	0.00	0.00	0.000000	\$0
13	State Franchise Taxes	\$0	0.00	0.00	0.00	0.000000	\$0
14	Employer Portion of FICA	\$0	0.00	0.00	0.00	0.000000	\$0
15	Federal and State Unemployment Tax	\$0	0.00	0.00	0.00	0.000000	\$0
16	Use Tax	\$0	0.00	0.00	0.00	0.000000	\$0
17	Sales Tax	\$0	0.00	0.00	0.00	0.000000	\$0
18	Gross Receipts Tax	\$0	0.00	0.00	0.00	0.000000	\$0
19	<b>TOTAL TAXES</b>	<b>\$0</b>					<b>\$0</b>
20	<b>OTHER EXPENSES</b>						
21	Gas Costs	\$0	0.00	0.00	0.00	0.000000	\$0
22	<b>TOTAL OTHER EXPENSES</b>	<b>\$0</b>					<b>\$0</b>
23	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$0</b>
24	<b>TAX OFFSET FROM RATE BASE</b>						
25	Federal Tax Offset	\$296,293	0.00	0.00	0.00	0.000000	\$0
26	State Tax Offset	\$48,220	0.00	0.00	0.00	0.000000	\$0
27	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
28	Interest Expense Offset	\$518,389	0.00	0.00	0.00	0.000000	\$0
29	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$862,902</b>					<b>\$0</b>
30	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$0</b>

Veolia Energy - Kansas City  
Case No. HR-2014-0066  
Test Year Ending 06-30-2013  
Update Period Ending 12-31-2013  
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$18,752,040	See Note (1)	See Note (1)	See Note (1)	\$18,752,040	\$399,935	\$19,151,975	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$16,194,788	\$1,781,938	\$14,412,850	-\$346,337	\$15,848,451	\$0	\$15,848,451	\$1,455,568	\$14,392,883
6	TOTAL DISTRIBUTION EXPENSES	\$385,912	\$117,705	\$268,207	\$70,701	\$456,613	\$0	\$456,613	\$103,107	\$353,506
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$19,548	\$0	\$19,548	-\$19,548	\$0	\$0	\$0	\$0	\$0
9	TOTAL SALES EXPENSES	-\$393	\$0	-\$393	\$393	\$0	\$0	\$0	\$0	\$0
10	TOTAL ADMIN. & GENERAL EXPENSES	\$1,960,248	\$337,691	\$1,622,557	-\$240,160	\$1,720,088	\$0	\$1,720,088	\$248,006	\$1,472,082
11	TOTAL DEPRECIATION EXPENSE	\$789,640	See Note (1)	See Note (1)	See Note (1)	\$789,640	-\$62,614	\$727,026	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER OPERATING EXPENSES	\$598,715	\$0	\$598,715	-\$48,336	\$550,379	\$0	\$550,379	\$0	\$550,379
14	TOTAL OPERATING EXPENSE	\$19,948,458	\$2,237,334	\$16,921,484	-\$583,287	\$19,365,171	-\$62,614	\$19,302,557	\$1,806,681	\$16,768,850
15	NET INCOME BEFORE TAXES	-\$1,196,418	\$0	\$0	\$0	-\$613,131	\$462,549	-\$150,582	\$0	\$0
16	TOTAL INCOME TAXES	-\$1,262,466	See Note (1)	See Note (1)	See Note (1)	-\$1,262,466	\$1,020,311	-\$242,155	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$296,730	See Note (1)	See Note (1)	See Note (1)	\$296,730	-\$296,730	\$0	See Note (1)	See Note (1)
18	NET OPERATING INCOME	-\$230,682	\$0	\$0	\$0	\$352,605	-\$261,032	\$91,573	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	480.000	Residential Revenue	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	0.000	Sm. Gen. Service	\$0			Rev-4		\$0	100.0000%	\$0	\$0		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0.000	Lg. Gen. Service	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	442.000	Commercial Sales	\$5,324,576			Rev-7		\$5,324,576	100.0000%	\$767,572	\$6,092,148		
Rev-8	442.100	Industrial Sales - Cargill	\$8,147,885			Rev-8		\$8,147,885	100.0000%	-\$170,527	\$7,977,358		
Rev-9	442.200	Industrial Sales - Ingredient	\$4,204,451			Rev-9		\$4,204,451	100.0000%	-\$390,008	\$3,814,443		
Rev-10	448.000	Affiliated Sales (Veolia Missouri)	\$878,486			Rev-10		\$878,486	100.0000%	\$114,302	\$992,788		
Rev-11	450.000	Forfeited Discounts	\$3,839			Rev-11		\$3,839	100.0000%	\$3,847	\$7,686		
Rev-12	451.000	Miscellaneous Service Revenues	\$29,068			Rev-12		\$29,068	100.0000%	\$0	\$29,068		
Rev-13	454.000	Rent from Steam Property	\$104,950			Rev-13		\$104,950	100.0000%	\$73,590	\$178,540		
Rev-14	456.000	Other Revenues - Electric Sales	\$58,785			Rev-14		\$58,785	100.0000%	\$1,159	\$59,944		
Rev-15	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-15		\$0	100.0000%	\$0	\$0		
Rev-16		<b>TOTAL OPERATING REVENUES</b>	<b>\$18,752,040</b>					<b>\$18,752,040</b>		<b>\$399,935</b>	<b>\$19,151,975</b>		
1		<b>GAS SUPPLY EXPENSES</b>											
2		<b>TOTAL GAS SUPPLY EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
3		<b>NATURAL GAS STORAGE EXPENSE</b>											
4		<b>TOTAL NATURAL GAS STORAGE EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5		<b>TRANSMISSION EXPENSES</b>											
6		<b>TOTAL TRANSMISSION EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
7		<b>PRODUCTION EXPENSES</b>											
8	500.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9	500.100	Salaries & Wages -Prod Op	\$433,277	\$433,277	\$0	E-9	-\$53,733	\$379,544	100.0000%	\$0	\$379,544	\$379,544	\$0
10	500.200	Overtime Prod Op	\$77,037	\$77,037	\$0	E-10	-\$9,554	\$67,483	100.0000%	\$0	\$67,483	\$67,483	\$0
11	500.300	Bonus - Prod Op	\$99,693	\$99,693	\$0	E-11	-\$99,693	\$0	100.0000%	\$0	\$0	\$0	\$0
12	500.400	Defined Cont Exp. - Prod Op	\$0	\$0	\$0	E-12	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
13	500.500	Alloc Labor & Benefits - Prod Op	\$0	\$0	\$0	E-13	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
14	500.550	Vacation Expense - Prod Op	\$18,365	\$18,365	\$0	E-14	-\$2,278	\$16,087	100.0000%	\$0	\$16,087	\$16,087	\$0
15	500.600	Contract Labor - PO - Indirect	\$1,411	\$1,411	\$0	E-15	\$1,270	\$2,681	100.0000%	\$0	\$2,681	\$1,411	\$1,270
16	501.010	Fuel Expense - Broker/Service Fees	\$20,207	\$20,207	\$0	E-16	-\$2,506	\$17,701	100.0000%	\$0	\$17,701	\$17,701	\$0
17	501.100	Fuel Expense - Natural Gas	\$2,006,980	\$0	\$2,006,980	E-17	-\$565,518	\$1,441,462	100.0000%	\$0	\$1,441,462	\$0	\$1,441,462
18	501.200	Fuel Expense - Natural Gas Transport	\$400,308	\$0	\$400,308	E-18	-\$248,208	\$152,100	100.0000%	\$0	\$152,100	\$0	\$152,100
19	501.300	Fuel Expense - Coal	\$7,429,132	\$0	\$7,429,132	E-19	\$192,518	\$7,621,650	100.0000%	\$0	\$7,621,650	\$0	\$7,621,650
20	501.700	Fuel Expense - Purchased Electricity	\$485,256	\$0	\$485,256	E-20	-\$26,944	\$458,312	100.0000%	\$0	\$458,312	\$0	\$458,312
21	501.800	Fuel Expense - Ash Hauling	\$272,592	\$0	\$272,592	E-21	\$16,480	\$289,072	100.0000%	\$0	\$289,072	\$0	\$289,072
22	501.900	Fuel Expense - Environmental Fees	\$0	\$0	\$0	E-22	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
23	502.100	Steam Expense - Consumable - Water	\$1,134,431	\$43,535	\$1,090,896	E-23	\$30,200	\$1,164,631	100.0000%	\$0	\$1,164,631	\$38,136	\$1,126,495
24	502.200	Steam Expense - Consumable - Sewer	\$1,563,986	\$0	\$1,563,986	E-24	\$113,719	\$1,677,705	100.0000%	\$0	\$1,677,705	\$0	\$1,677,705
25	502.300	Steam Expense - Consumable - Propane	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26	502.400	Steam Expense - Consumable - Gasoline	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27	502.500	Steam Expense - Consumable - Amonia	\$15,786	\$0	\$15,786	E-27	\$1,477	\$17,263	100.0000%	\$0	\$17,263	\$0	\$17,263
28	502.600	Steam Expense - Consumable - Salt	\$68,351	\$0	\$68,351	E-28	\$2,874	\$71,225	100.0000%	\$0	\$71,225	\$0	\$71,225
29	502.700	Steam Exp - Consumable -Other Chemical	\$81,935	\$0	\$81,935	E-29	\$3,866	\$85,801	100.0000%	\$0	\$85,801	\$0	\$85,801
30	502.800	Steam Expense - Consumable - Other	\$27,940	\$0	\$27,940	E-30	-\$4,171	\$23,769	100.0000%	\$0	\$23,769	\$0	\$23,769
31	502.900	Sales Tax-Consumables and Fuel	\$0	\$0	\$0	E-31	\$44,946	\$44,946	100.0000%	\$0	\$44,946	\$0	\$44,946

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
32	505.000	Electric Expenses - Purchased Elec	\$40,415	\$40,415	\$0	E-32	-\$5,012	\$35,403	100.0000%	\$0	\$35,403	\$35,403	\$0
33	506.000	Misc Steam Power Expense	-\$167,614	\$0	-\$167,614	E-33	\$526,455	\$358,841	100.0000%	\$0	\$358,841	\$0	\$358,841
34	506.100	Sales Tax O&M Expenses	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	507.000	Rents Operations	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36	510.000	Maintenance Supervision & Engineering	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	510.100	Salaries and Wages - Prod Maint	\$272,065	\$272,065	\$0	E-37	-\$33,740	\$238,325	100.0000%	\$0	\$238,325	\$238,325	\$0
38	510.200	Overtime - Prod Maint	\$215,661	\$215,661	\$0	E-38	-\$26,745	\$188,916	100.0000%	\$0	\$188,916	\$188,916	\$0
39	510.300	Bonus - Prod Maint	\$97,922	\$97,922	\$0	E-39	-\$97,922	\$0	100.0000%	\$0	\$0	\$0	\$0
40	510.400	Alloc Labor & Benef - Prod Maint	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	510.500	Capitalized Labor - Prod Maint	-\$72,288	-\$72,288	\$0	E-41	\$72,288	\$0	100.0000%	\$0	\$0	\$0	\$0
42	510.600	Contract Labor - PM - Direct	\$34,086	\$34,086	\$0	E-42	\$38,367	\$72,453	100.0000%	\$0	\$72,453	\$34,086	\$38,367
43	511.000	Maintenance of Structures	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	512.000	Maintenance of Boiler Plant	\$1,346,569	\$361,489	\$985,080	E-44	-\$211,707	\$1,134,862	100.0000%	\$0	\$1,134,862	\$316,659	\$818,203
45	513.000	Maintenance of Electric Plant	\$139,063	\$139,063	\$0	E-45	-\$9,056	\$130,007	100.0000%	\$0	\$130,007	\$121,817	\$8,190
46	514.000	Maintenance of Misc Steam Plant	\$152,222	\$0	\$152,222	E-46	\$5,990	\$158,212	100.0000%	\$0	\$158,212	\$0	\$158,212
47		<b>TOTAL PRODUCTION EXPENSES</b>	<b>\$16,194,788</b>	<b>\$1,781,938</b>	<b>\$14,412,850</b>		<b>-\$346,337</b>	<b>\$15,848,451</b>		<b>\$0</b>	<b>\$15,848,451</b>	<b>\$1,455,568</b>	<b>\$14,392,883</b>
48		<b>DISTRIBUTION EXPENSES</b>											
49	580.000	Operation Supervisor & Engineering	\$0	\$0	\$0	E-49	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
50	582.000	Station Expense	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	586.000	Meter Expense	\$0	\$0	\$0	E-51	\$395	\$395	100.0000%	\$0	\$395	\$0	\$395
52	587.000	Customer Installation Expense	\$5,915	\$5,915	\$0	E-52	-\$6,649	-\$734	100.0000%	\$0	-\$734	\$5,181	-\$5,915
53	588.000	Misc Distribution Expense	\$97,011	\$0	\$97,011	E-53	\$498	\$97,509	100.0000%	\$0	\$97,509	\$0	\$97,509
54	590.000	Maint Supervisor & Engineering	\$0	\$0	\$0	E-54	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
55	592.000	Maint of Station Equipment	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	594.000	Maint of Underground Lines	\$205,711	\$107,975	\$97,736	E-56	\$48,278	\$253,989	100.0000%	\$0	\$253,989	\$94,584	\$159,405
57	597.000	Maint of Meters	\$28,539	\$3,815	\$24,724	E-57	\$35,864	\$64,403	100.0000%	\$0	\$64,403	\$3,342	\$61,061
58	598.000	Maint of Misc Distribution Plant	\$48,736	\$0	\$48,736	E-58	-\$7,685	\$41,051	100.0000%	\$0	\$41,051	\$0	\$41,051
59		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$385,912</b>	<b>\$117,705</b>	<b>\$268,207</b>		<b>\$70,701</b>	<b>\$456,613</b>		<b>\$0</b>	<b>\$456,613</b>	<b>\$103,107</b>	<b>\$353,506</b>
60		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
61	904.000	Uncollectible Amounts	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
63		<b>CUSTOMER SERVICE &amp; INFO. EXP.</b>											
64	910.000	Misc. Customer Service & Info. Expenses	\$19,548	\$0	\$19,548	E-64	-\$19,548	\$0	100.0000%	\$0	\$0	\$0	\$0
65		<b>TOTAL CUSTOMER SERVICE &amp; INFO. EXP.</b>	<b>\$19,548</b>	<b>\$0</b>	<b>\$19,548</b>		<b>-\$19,548</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
66		<b>SALES EXPENSES</b>											
67	917.000	Sales Expense	-\$393	\$0	-\$393	E-67	\$393	\$0	100.0000%	\$0	\$0	\$0	\$0
68		<b>TOTAL SALES EXPENSES</b>	<b>-\$393</b>	<b>\$0</b>	<b>-\$393</b>		<b>\$393</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
69		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
70	920.000	Admin. & General Salaries	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	920.100	Salaries and Wages - G&A	\$281,875	\$281,875	\$0	E-71	-\$34,957	\$246,918	100.0000%	\$0	\$246,918	\$246,918	\$0
72	920.200	Overtime - G&A	\$1,242	\$1,242	\$0	E-72	-\$154	\$1,088	100.0000%	\$0	\$1,088	\$1,088	\$0
73	920.300	Bonus - G&A	\$54,574	\$54,574	\$0	E-73	-\$54,574	\$0	100.0000%	\$0	\$0	\$0	\$0
74	920.400	Defined Contribution Expense	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	920.500	Alloc Labor & Benefits - G&A	\$0	\$0	\$0	E-75	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
76	921.000	Office Supplies & Expenses	\$110,665	\$0	\$110,665	E-76	\$0	\$110,665	100.0000%	\$0	\$110,665	\$0	\$110,665
77	923.000	Outside Services Employed	\$33,166	\$0	\$33,166	E-77	\$102,844	\$136,010	100.0000%	\$0	\$136,010	\$0	\$136,010



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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
78	924.000	Property Insurance	\$101,669	\$0	\$101,669	E-78	-\$20,696	\$80,973	100.0000%	\$0	\$80,973	\$0	\$80,973
79	925.000	Injuries & Damages	\$173,932	\$0	\$173,932	E-79	-\$75,938	\$97,994	100.0000%	\$0	\$97,994	\$0	\$97,994
80	926.200	Group Insurance Benefits	\$358,556	\$0	\$358,556	E-80	-\$100,842	\$257,714	100.0000%	\$0	\$257,714	\$0	\$257,714
81	926.300	401K Expense	\$58,205	\$0	\$58,205	E-81	\$26,328	\$84,533	100.0000%	\$0	\$84,533	\$0	\$84,533
82	926.500	Other Employee Costs	\$7	\$0	\$7	E-82	\$0	\$7	100.0000%	\$0	\$7	\$0	\$7
83	926.600	Education, Seminars & Training	\$4,841	\$0	\$4,841	E-83	\$0	\$4,841	100.0000%	\$0	\$4,841	\$0	\$4,841
84	926.700	Relocation/Moving Costs	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	928.000	Regulatory Commission Expenses	\$134,937	\$0	\$134,937	E-85	-\$7,512	\$127,425	100.0000%	\$0	\$127,425	\$0	\$127,425
86	930.200	Misc General Expenses	\$490,840	\$0	\$490,840	E-86	-\$74,659	\$416,181	100.0000%	\$0	\$416,181	\$0	\$416,181
87	935.000	Maintenance of General Plant	\$155,739	\$0	\$155,739	E-87	\$0	\$155,739	100.0000%	\$0	\$155,739	\$0	\$155,739
88		TOTAL ADMIN. & GENERAL EXPENSES	\$1,960,248	\$337,691	\$1,622,557		-\$240,160	\$1,720,088		\$0	\$1,720,088	\$248,006	\$1,472,082
89		DEPRECIATION EXPENSE											
90	403.000	Depreciation Expense, Dep. Exp.	\$789,640	See note (1)	See note (1)	E-90	See note (1)	\$789,640	100.0000%	-\$62,614	\$727,026	See note (1)	See note (1)
91		TOTAL DEPRECIATION EXPENSE	\$789,640	\$0	\$0		\$0	\$789,640		-\$62,614	\$727,026	\$0	\$0
92		AMORTIZATION EXPENSE											
93		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
94		OTHER OPERATING EXPENSES											
95	408.200	Franchise Tax Expense	\$0	\$0	\$0	E-95	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
96	408.300	Personal Property Taxes	\$363,492	\$0	\$363,492	E-96	-\$14,580	\$348,912	100.0000%	\$0	\$348,912	\$0	\$348,912
97	408.400	Real Estate Taxes	\$62,469	\$0	\$62,469	E-97	-\$2,506	\$59,963	100.0000%	\$0	\$59,963	\$0	\$59,963
98	408.500	Payroll Taxes	\$172,754	\$0	\$172,754	E-98	-\$31,250	\$141,504	100.0000%	\$0	\$141,504	\$0	\$141,504
99		TOTAL OTHER OPERATING EXPENSES	\$598,715	\$0	\$598,715		-\$48,336	\$550,379		\$0	\$550,379	\$0	\$550,379
100		TOTAL OPERATING EXPENSE	\$19,948,458	\$2,237,334	\$16,921,484		-\$583,287	\$19,365,171		-\$62,614	\$19,302,557	\$1,806,681	\$16,768,850
101		NET INCOME BEFORE TAXES	-\$1,196,418					-\$613,131		\$462,549	-\$150,582		
102		INCOME TAXES											
103	0.000	Current Income Taxes	-\$1,020,311	See note (1)	See note (1)	E-103	See note (1)	-\$1,020,311	100.0000%	\$1,020,311	\$0	See note (1)	See note (1)
104	409.100	Income Taxes-Utility Op Income	-\$242,155			E-104		-\$242,155	100.0000%	\$0	-\$242,155		
105	410.100	Provision for Def Income Taxes	\$0			E-105		\$0	100.0000%	\$0	\$0		
106		TOTAL INCOME TAXES	-\$1,262,466					-\$1,262,466		\$1,020,311	-\$242,155		
107		DEFERRED INCOME TAXES											
108	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$296,730	See note (1)	See note (1)	E-108	See note (1)	\$296,730	100.0000%	-\$296,730	\$0	See note (1)	See note (1)
109	0.000	Amortization of Deferred ITC	\$0			E-109		\$0	100.0000%	\$0	\$0		
110	0.000	Deferred Income Tax - Test Line	\$0			E-110		\$0	100.0000%	\$0	\$0		
111		TOTAL DEFERRED INCOME TAXES	\$296,730					\$296,730		-\$296,730	\$0		
112		NET OPERATING INCOME	-\$230,682					\$352,605		-\$261,032	\$91,573		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-7	<b>Commercial Sales</b>	442.000	\$0	\$0	\$0	\$0	\$767,572	\$767,572
	1. To remove Test Year Commercial Sales Revenue (Majors)		\$0	\$0		\$0	-\$5,324,576	
	2. To include annualized Commercial Sales Revenue (Majors)		\$0	\$0		\$0	\$6,092,148	
Rev-8	<b>Industrial Sales - Cargill</b>	442.100	\$0	\$0	\$0	\$0	-\$170,527	-\$170,527
	1. To remove Test Year Industrial Sales Revenue - Cargill (Majors)		\$0	\$0		\$0	-\$8,147,885	
	2. To include annualized Industrial Sales Revenue - Cargill (Majors)		\$0	\$0		\$0	\$7,977,358	
Rev-9	<b>Industrial Sales - Ingredion</b>	442.200	\$0	\$0	\$0	\$0	-\$390,008	-\$390,008
	1. To remove Test Year Industrial Sales Revenue - Ingredion (Majors)		\$0	\$0		\$0	-\$4,204,451	
	2. To include annualized Industrial Sales Revenue - Ingredion (Majors)		\$0	\$0		\$0	\$3,814,443	
Rev-10	<b>Affiliated Sales (Veolia Missouri)</b>	448.000	\$0	\$0	\$0	\$0	\$114,302	\$114,302
	1. To remove Test Year Affiliate Sales Revenue - Veolia Missouri (Majors)		\$0	\$0		\$0	-\$878,486	
	2. To include annualized Affiliate Sales Revenue - Veolia Missouri (Majors)		\$0	\$0		\$0	\$992,788	
Rev-11	<b>Forfeited Discounts</b>	450.000	\$0	\$0	\$0	\$0	\$3,847	\$3,847
	1. To remove Test Year Forfeited Discounts (Majors)		\$0	\$0		\$0	-\$3,839	
	2. To include annualized Forfeited Discounts (Majors)		\$0	\$0		\$0	\$7,686	
Rev-13	<b>Rent from Steam Property</b>	454.000	\$0	\$0	\$0	\$0	\$73,590	\$73,590
	1. To normalize cost of space leased to Veolia-MO (Harris)		\$0	\$0		\$0	\$153,540	
	2. To remove test year rent revenue (Majors)		\$0	\$0		\$0	-\$104,950	
	3. To include annualized miscellaneous revenue (Majors)		\$0	\$0		\$0	\$25,000	
Rev-14	<b>Other Revenues - Electric Sales</b>	456.000	\$0	\$0	\$0	\$0	\$1,159	\$1,159
	1. To remove Test Year Electric Sales (Majors)		\$0	\$0		\$0	-\$58,785	
	2. To include annualized Electric Sales (Majors)		\$0	\$0		\$0	\$59,944	
E-9	<b>Salaries &amp; Wages -Prod Op</b>	500.100	-\$53,733	\$0	-\$53,733	\$0	\$0	\$0
	1. To include annualized payroll expense (Young)		-\$53,733	\$0		\$0	\$0	
E-10	<b>Overtime Prod Op</b>	500.200	-\$9,554	\$0	-\$9,554	\$0	\$0	\$0
	1. To include annualized payroll expense (Young)		-\$9,554	\$0		\$0	\$0	

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E-11	Bonus - Prod Op	500.300	-\$99,693	\$0	-\$99,693	\$0	\$0	\$0
	1. To remove cost for Bonus Compensation (Young)		-\$99,693	\$0		\$0	\$0	
E-14	Vacation Expense - Prod Op	500.550	-\$2,278	\$0	-\$2,278	\$0	\$0	\$0
	1. To include annualized payroll expense (Young)		-\$2,278	\$0		\$0	\$0	
E-15	Contract Labor - PO - Indirect	500.600	\$0	\$1,270	\$1,270	\$0	\$0	\$0
	1. To normalize contract labor (Young)		\$0	\$1,270		\$0	\$0	
E-16	Fuel Expense - Broker/Service Fees	501.010	-\$2,506	\$0	-\$2,506	\$0	\$0	\$0
	1. To include annualized payroll expense (Young)		-\$2,506	\$0		\$0	\$0	
E-17	Fuel Expense - Natural Gas	501.100	\$0	-\$565,518	-\$565,518	\$0	\$0	\$0
	1. Adjustment to include an annualized level of natural gas expense (Lyons)		\$0	-\$565,518		\$0	\$0	
E-18	Fuel Expense - Natural Gas Transport	501.200	\$0	-\$248,208	-\$248,208	\$0	\$0	\$0
	1. Adjustment to include an annualized level of natural gas transportation costs (Lyons)		\$0	-\$248,208		\$0	\$0	
E-19	Fuel Expense - Coal	501.300	\$0	\$192,518	\$192,518	\$0	\$0	\$0
	1. Adjustment to include an annualized level of coal and coal handling expense (Lyons)		\$0	\$192,518		\$0	\$0	
E-20	Fuel Expense - Purchased Electricity	501.700	\$0	-\$26,944	-\$26,944	\$0	\$0	\$0
	1. To include a normalized level of purchased power expense (Lyons)		\$0	-\$26,944		\$0	\$0	
E-21	Fuel Expense - Ash Hauling	501.800	\$0	\$16,480	\$16,480	\$0	\$0	\$0
	1. Adjustment to include an annualized level of ash hauling expense (Lyons)		\$0	\$16,480		\$0	\$0	
E-23	Steam Expense - Consumable - Water	502.100	-\$5,399	\$35,599	\$30,200	\$0	\$0	\$0
	1. To update Consumable Expense to the Known & Measurable period ended Dec 31, 2013 (Harris)		\$0	\$35,599		\$0	\$0	
	1. To include annualized payroll expense (Young)		-\$5,399	\$0		\$0	\$0	
E-24	Steam Expense - Consumable - Sewer	502.200	\$0	\$113,719	\$113,719	\$0	\$0	\$0
	1. To update Consumable Expense to the Known & Measurable period ended Dec 31, 2013 (Harris)		\$0	\$113,719		\$0	\$0	
E-27	Steam Expense - Consumable - Amonia	502.500	\$0	\$1,477	\$1,477	\$0	\$0	\$0
	1. To update Consumable Expense to the Known & Measurable period ended Dec 31, 2013 (Harris)		\$0	\$1,477		\$0	\$0	
E-28	Steam Expense - Consumable - Salt	502.600	\$0	\$2,874	\$2,874	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To update Consumable Expense to the Known & Measurable period ended Dec 31, 2013 (Harris)		\$0	\$2,874		\$0	\$0	
E-29	Steam Exp - Consumable -Other Chemical	502.700	\$0	\$3,866	\$3,866	\$0	\$0	\$0
	1. To update Consumable Expense to the Known & Measurable period ended Dec 31, 2013 (Harris)		\$0	\$3,866		\$0	\$0	
E-30	Steam Expense - Consumable - Other	502.800	\$0	-\$4,171	-\$4,171	\$0	\$0	\$0
	1. To update Consumable Expense to the Known & Measurable period ended Dec 31, 2013 (Harris)		\$0	-\$4,171		\$0	\$0	
E-31	Sales Tax-Consumables and Fuel	502.900	\$0	\$44,946	\$44,946	\$0	\$0	\$0
	1. To update Consumable Expense to the Known & Measurable period ended Dec 31, 2013 (Harris)		\$0	\$44,946		\$0	\$0	
E-32	Electric Expenses - Purchased Elec	505.000	-\$5,012	\$0	-\$5,012	\$0	\$0	\$0
	1. To include annualized payroll expense (Young)		-\$5,012	\$0		\$0	\$0	
E-33	Misc Steam Power Expense	506.000	\$0	\$526,455	\$526,455	\$0	\$0	\$0
	1. To include a normalized level of environmental expense (Lyons)		\$0	\$53,892		\$0	\$0	
	2. To reverse credit accrual related to KDHE (Lyons)		\$0	\$472,563		\$0	\$0	
E-37	Salaries and Wages - Prod Maint	510.100	-\$33,740	\$0	-\$33,740	\$0	\$0	\$0
	1. To include annualized payroll expense (Young)		-\$33,740	\$0		\$0	\$0	
E-38	Overtime - Prod Maint	510.200	-\$26,745	\$0	-\$26,745	\$0	\$0	\$0
	1. To include annualized payroll expense (Young)		-\$26,745	\$0		\$0	\$0	
E-39	Bonus - Prod Maint	510.300	-\$97,922	\$0	-\$97,922	\$0	\$0	\$0
	1. To remove cost for Bonus Compensation (Young)		-\$97,922	\$0		\$0	\$0	
E-41	Capitalized Labor - Prod Maint	510.500	\$72,288	\$0	\$72,288	\$0	\$0	\$0
	1. To remove capitalized labor (Young)		\$72,288	\$0		\$0	\$0	
E-42	Contract Labor - PM - Direct	510.600	\$0	\$38,367	\$38,367	\$0	\$0	\$0
	1. To normalize contract labor (Young)		\$0	\$38,367		\$0	\$0	
E-44	Maintenance of Boiler Plant	512.000	-\$44,830	-\$166,877	-\$211,707	\$0	\$0	\$0
	1. To annualize non-labor Maintenance Expense (Harris)		\$0	-\$166,877		\$0	\$0	
	2. To include annualized payroll expense (Young)		-\$44,830	\$0		\$0	\$0	
E-45	Maintenance of Electric Plant	513.000	-\$17,246	\$8,190	-\$9,056	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize non-labor Maintenance Expense (Harris)		\$0	\$8,190		\$0	\$0	
	2. To include annualized payroll expense (Young)		-\$17,246	\$0		\$0	\$0	
E-46	<b>Maintenance of Misc Steam Plant</b>	514.000	\$0	\$5,990	\$5,990	\$0	\$0	\$0
	1. To annualize non-labor Maintenance Expense (Harris)		\$0	\$5,990		\$0	\$0	
E-51	<b>Meter Expense</b>	586.000	\$0	\$395	\$395	\$0	\$0	\$0
	1. To annualize non-labor Maintenance Expense (Harris)		\$0	\$395		\$0	\$0	
E-52	<b>Customer Installation Expense</b>	587.000	-\$734	-\$5,915	-\$6,649	\$0	\$0	\$0
	1. To annualize non-labor Maintenance Expense (Harris)		\$0	-\$5,915		\$0	\$0	
	2. To include annualized payroll expense (Young)		-\$734	\$0		\$0	\$0	
E-53	<b>Misc Distribution Expense</b>	588.000	\$0	\$498	\$498	\$0	\$0	\$0
	1. To annualize non-labor Maintenance Expense (Harris)		\$0	\$498		\$0	\$0	
E-56	<b>Maint of Underground Lines</b>	594.000	-\$13,391	\$61,669	\$48,278	\$0	\$0	\$0
	1. To annualize non-labor Maintenance Expense (Harris)		\$0	\$61,669		\$0	\$0	
	2. To include annualized payroll expense (Young)		-\$13,391	\$0		\$0	\$0	
E-57	<b>Maint of Meters</b>	597.000	-\$473	\$36,337	\$35,864	\$0	\$0	\$0
	1. To annualize non-labor Maintenance Expense (Harris)		\$0	\$36,337		\$0	\$0	
	2. To include annualized payroll expense (Young)		-\$473	\$0		\$0	\$0	
E-58	<b>Maint of Misc Distribution Plant</b>	598.000	\$0	-\$7,685	-\$7,685	\$0	\$0	\$0
	1. To annualize non-labor Maintenance Expense (Harris)		\$0	-\$7,685		\$0	\$0	
E-64	<b>Misc. Customer Service &amp; Info. Expenses</b>	910.000	\$0	-\$19,548	-\$19,548	\$0	\$0	\$0
	1. To reflect Company adjustment ot eliminate marketing expense. (Lyons)		\$0	-\$19,548		\$0	\$0	
E-67	<b>Sales Expense</b>	917.000	\$0	\$393	\$393	\$0	\$0	\$0
	1. To reflect Company adjustment ot eliminate marketing expense. (Lyons)		\$0	\$393		\$0	\$0	
E-71	<b>Salaries and Wages - G&amp;A</b>	920.100	-\$34,957	\$0	-\$34,957	\$0	\$0	\$0
	2. To include annualized payroll expense (Young)		-\$34,957	\$0		\$0	\$0	
E-72	<b>Overtime - G&amp;A</b>	920.200	-\$154	\$0	-\$154	\$0	\$0	\$0

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	2. To include annualized payroll expense (Young)		-\$154	\$0		\$0	\$0	
E-73	Bonus - G&A	920.300	-\$54,574	\$0	-\$54,574	\$0	\$0	\$0
	1. To remove cost for Bonus Compensation (Young)		-\$54,574	\$0		\$0	\$0	
E-77	Outside Services Employed	923.000	\$0	\$102,844	\$102,844	\$0	\$0	\$0
	1. To normalize Outside Services (Young)		\$0	\$102,844		\$0	\$0	
E-78	Property Insurance	924.000	\$0	-\$20,696	-\$20,696	\$0	\$0	\$0
	1. To include an annualized level of Auto Insurance Expense (Young)		\$0	-\$1,528		\$0	\$0	
	2. To include an annualized level of Property Insurance Expense (Young)		\$0	-\$19,168		\$0	\$0	
E-79	Injuries & Damages	925.000	\$0	-\$75,938	-\$75,938	\$0	\$0	\$0
	1. To include an annualized level of General Liability Insurance Expense (Young)		\$0	-\$12,363		\$0	\$0	
	2. To include an annualized level of Workman's Compensation Insurance Expense (Young)		\$0	-\$10,505		\$0	\$0	
	3. To normalize Injuries & Damages Expense (Young)		\$0	-\$53,070		\$0	\$0	
E-80	Group Insurance Benefits	926.200	\$0	-\$100,842	-\$100,842	\$0	\$0	\$0
	1. To annualize Group Benefits Expense (Young)		\$0	-\$100,842		\$0	\$0	
E-81	401K Expense	926.300	\$0	\$26,328	\$26,328	\$0	\$0	\$0
	1. To annualize 401K expense (Young)		\$0	\$26,328		\$0	\$0	
E-85	Regulatory Commission Expenses	928.000	\$0	-\$7,512	-\$7,512	\$0	\$0	\$0
	1. To include a normalized PSC assessment (Young)		\$0	-\$58,386		\$0	\$0	
	1. To amortize Rate Case Expense (Young)		\$0	\$50,874		\$0	\$0	
E-86	Misc General Expenses	930.200	\$0	-\$74,659	-\$74,659	\$0	\$0	\$0
	1. To reflect Veolia Adjustment C-14, corporate common cost adjustment (Majors)		\$0	-\$74,659		\$0	\$0	
E-90	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$62,614	-\$62,614
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$62,614	
E-96	Personal Property Taxes	408.300	\$0	-\$14,580	-\$14,580	\$0	\$0	\$0
	1. To annualize property tax expense (Young)		\$0	-\$14,580		\$0	\$0	
E-97	Real Estate Taxes	408.400	\$0	-\$2,506	-\$2,506	\$0	\$0	\$0
	1. To annualize real estate tax expense (Young)		\$0	-\$2,506		\$0	\$0	

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E-98	Payroll Taxes	408.500	\$0	-\$31,250	-\$31,250	\$0	\$0	\$0
	1. To annualize payroll tax expense (Young)		\$0	-\$31,250		\$0	\$0	
E-103	Current Income Taxes		\$0	\$0	\$0	\$0	\$1,020,311	\$1,020,311
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,020,311	
E-108	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	-\$296,730	-\$296,730
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$296,730	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$399,935	\$399,935
Total Operating & Maint. Expense			-\$430,653	-\$152,634	-\$583,287	\$0	\$660,967	\$660,967

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.82% Return	E 7.06% Return	F 7.30% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$150,582	\$1,365,457	\$1,438,060	\$1,510,664
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$727,026	\$727,026	\$727,026	\$727,026
4	Test		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$727,026	\$727,026	\$727,026	\$727,026
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	2.7400%	\$518,389	\$518,389	\$518,389	\$518,389
8	Tax Straight-Line Depreciation		\$727,026	\$727,026	\$727,026	\$727,026
9	Excess Tax Depreciation		\$0	\$0	\$0	\$0
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,245,415	\$1,245,415	\$1,245,415	\$1,245,415
11	NET TAXABLE INCOME		-\$668,971	\$847,068	\$919,671	\$992,275
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$847,068	\$919,671	\$992,275
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$44,414	\$48,220	\$52,027
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$0	\$802,654	\$871,451	\$940,248
17	Federal Income Tax at the Rate of	See Tax Table	\$0	\$272,902	\$296,293	\$319,684
18	Subtract Federal Income Tax Credits					
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$0	\$272,902	\$296,293	\$319,684
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$0	\$847,068	\$919,671	\$992,275
23	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$136,451	\$148,147	\$159,842
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$0	\$710,617	\$771,524	\$832,433
26	Subtract Missouri Income Tax Credits					
27	MO Credit		\$0	\$0	\$0	\$0
28	Missouri Income Tax at the Rate of	6.250%	\$0	\$44,414	\$48,220	\$52,027
29	PROVISION FOR CITY INCOME TAX					
30	Net Taxable Income - City Inc. Tax		\$0	\$847,068	\$919,671	\$992,275
31	Deduct Federal Income Tax - City Inc. Tax		\$0	\$272,902	\$296,293	\$319,684
32	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$44,414	\$48,220	\$52,027
33	City Taxable Income		\$0	\$529,752	\$575,158	\$620,564
34	Subtract City Income Tax Credits					
35	City Credit		\$0	\$0	\$0	\$0
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		\$0	\$272,902	\$296,293	\$319,684
39	State Income Tax		\$0	\$44,414	\$48,220	\$52,027
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$317,316	\$344,513	\$371,711
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
44	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
45	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0
46	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
47	TOTAL INCOME TAX		\$0	\$317,316	\$344,513	\$371,711



**Veolia Energy - Kansas City**  
**Case No. HR-2014-0066**  
**Test Year Ending 06-30-2013**  
**Update Period Ending 12-31-2013**  
**Income Tax Calculation**

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.82% Return	<u>E</u> 7.06% Return	<u>F</u> 7.30% Return
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<b>Federal Tax Table</b>					
	Federal Income Taxes	\$0	\$802,654	\$871,451	\$940,248
	15% on first \$50,000	\$0	\$7,500	\$7,500	\$7,500
	25% on next \$25,000	\$0	\$6,250	\$6,250	\$6,250
	34% > \$75,000 < \$100,001	\$0	\$8,500	\$8,500	\$8,500
	39% > \$100,000 < \$335,001	\$0	\$91,650	\$91,650	\$91,650
	34% > \$335,000 < \$10,000,001	\$0	\$159,002	\$182,393	\$205,784
	35% > \$10MM < \$15,000,001	\$0	\$0	\$0	\$0
	38% > \$15MM < \$18,333,334	\$0	\$0	\$0	\$0
	35% > \$18,333,333	\$0	\$0	\$0	\$0
	<b>Total Federal Income Taxes</b>	<b>\$0</b>	<b>\$272,902</b>	<b>\$296,293</b>	<b>\$319,684</b>

Veolia Energy - Kansas City  
 Case No. HR-2014-0066  
 Test Year Ending 06-30-2013  
 Update Period Ending 12-31-2013  
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$9,081,261	48.00%		4.080%	4.320%	4.560%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$9,838,032	52.00%	5.27%	2.740%	2.740%	2.740%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$18,919,293</b>	<b>100.00%</b>		<b>6.820%</b>	<b>7.060%</b>	<b>7.300%</b>
8	PreTax Cost of Capital				9.264%	9.648%	10.031%

**Veolia Energy - Kansas City**  
**Case No. HR-2014-0066**  
**Test Year Ending 06-30-2013**  
**Update Period Ending 12-31-2013**  
**Executive Case Summary**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Annualized Missouri Retail Revenues	\$19,151,975
2	Annualized Customer Numbers	0
3	Annualized Customer Usage	0
4	Profit (Return on Equity)	\$817,313
5	Interest Expense	\$518,389
6	Annualized Payroll	\$1,806,681
7	Utility Employees	29
8	Depreciation	\$727,026
9	Net Investment Plant	\$25,866,806
10	Pensions	\$0