

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: HR-2011-0241
Date Prepared: August 8, 2011



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Revised

STAFF ACCOUNTING SCHEDULES

VEOLIA ENERGY KANSAS CITY
Test Year Ending December 31, 2010
Updated Through June 30, 2011

CASE NO. HR-2011-0241

Jefferson City, MO

August 2011

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.07% Return	<u>C</u> 7.31% Return	<u>D</u> 7.56% Return
1	Net Orig Cost Rate Base	\$16,791,316	\$16,791,316	\$16,791,316
2	Rate of Return	7.07%	7.31%	7.56%
3	Net Operating Income Requirement	\$1,186,642	\$1,227,781	\$1,268,920
4	Net Income Available	\$171,647	\$171,647	\$171,647
5	Additional Net Income Required	\$1,014,995	\$1,056,134	\$1,097,273
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	\$1,014,995	\$1,056,134	\$1,097,273
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$1,014,995	\$1,056,134	\$1,097,273

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$65,450,106
2	Less Accumulated Depreciation Reserve		\$42,235,816
3	Net Plant In Service		\$23,214,290
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Fuel Inventories		\$358,412
7	Materials & Supplies		\$1,488,444
8	Prepayments		\$6,686
9	Net Cost of Removal Reg. Asset		\$0
10	TOTAL ADD TO NET PLANT IN SERVICE		\$1,853,542
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 Center)		\$6,499,885
17	Deferred Taxes		\$1,763,237
18	Deferred Taxes - Allocated Plant		\$0
19	Deferred Taxes - Other Timing Differ.		\$0
20	Customer Deposits		\$13,394
21	TOTAL SUBTRACT FROM NET PLANT		\$8,276,516
22	Total Rate Base		\$16,791,316

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
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
6		INTANGIBLE PLANT							
7	303.000	Miscellaneous Intangible Plant	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
9		DISTRIBUTION PLANT							
10	361.000	Distribution structures	\$73,289	P-10	\$0	\$73,289	100.0000%	\$0	\$73,289
11	362.000	Distribution station equipment	\$415,756	P-11	\$0	\$415,756	100.0000%	\$0	\$415,756
12	366.000	Underground conduit	\$26,360,048	P-12	\$0	\$26,360,048	100.0000%	\$0	\$26,360,048
13	367.000	Underground conduit & devices	\$0	P-13	\$0	\$0	100.0000%	\$0	\$0
14	369.000	Services	\$1,340,451	P-14	\$0	\$1,340,451	100.0000%	\$0	\$1,340,451
15	370.000	Meters	\$412,277	P-15	\$0	\$412,277	100.0000%	\$0	\$412,277
16		TOTAL DISTRIBUTION PLANT	\$28,601,821		\$0	\$28,601,821		\$0	\$28,601,821
17		TRUMAN MEDICAL CENTER DISTRIBUTION PLANT							
18	766.100	Truman-Undgrnd Conduit - Legal	\$0	P-18	\$0	\$0	100.0000%	\$0	\$0
19	766.200	Truman - Undgrnd Couduit & Manholes	\$0	P-19	\$0	\$0	100.0000%	\$0	\$0
20	770.100	Truman - Meters, Distribution	\$0	P-20	\$0	\$0	100.0000%	\$0	\$0
21		TOTAL TRUMAN MEDICAL CENTER DISTRIBUTION PLANT	\$0		\$0	\$0		\$0	\$0
22		PRODUCTION PLANT							
23	310.000	Land and land rights	\$449,995	P-23	\$0	\$449,995	100.0000%	\$0	\$449,995
24	311.000	Structures and improvements-HR-2008-0300	\$5,041,250	P-24	\$0	\$5,041,250	100.0000%	\$0	\$5,041,250
25	311.100	Structures and Improvements-additions-post-HR-2008-0300	\$330,749	P-25	\$0	\$330,749	100.0000%	\$0	\$330,749
26	312.000	Boiler plant equipment-HR-2008-0300	\$21,296,550	P-26	\$0	\$21,296,550	100.0000%	\$0	\$21,296,550
27	312.100	Boiler plant equipment additions post HR-2008-0300	\$4,955,228	P-27	\$0	\$4,955,228	100.0000%	\$0	\$4,955,228
28	313.000	Engines&engine-drvn generators	\$0	P-28	\$0	\$0	100.0000%	\$0	\$0
29	314.000	Turbogenerator units	\$2,736,667	P-29	\$0	\$2,736,667	100.0000%	\$0	\$2,736,667
30	315.000	Accessory electrical equipment	\$881,301	P-30	\$0	\$881,301	100.0000%	\$0	\$881,301
31	316.000	Misc. power plant equipment	\$914,848	P-31	\$0	\$914,848	100.0000%	\$0	\$914,848
32		TOTAL PRODUCTION PLANT	\$36,606,588		\$0	\$36,606,588		\$0	\$36,606,588
33		GENERAL PLANT							
34	391.000	Office furniture & fixtures	\$200,036	P-34	\$0	\$200,036	100.0000%	\$0	\$200,036
35	392.000	Transportation equipment	\$0	P-35	\$0	\$0	100.0000%	\$0	\$0
36	394.000	Tools, shop, & garage equipment	\$10,992	P-36	\$0	\$10,992	100.0000%	\$0	\$10,992
37	397.000	Communication equipment	\$13,664	P-37	\$0	\$13,664	100.0000%	\$0	\$13,664
38	398.000	Miscellaneous equipment	\$17,005	P-38	\$0	\$17,005	100.0000%	\$0	\$17,005
39	399.000	Other tangible property	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40		TOTAL GENERAL PLANT	\$241,697		\$0	\$241,697		\$0	\$241,697
41		GENERAL PLANT - ALLOCATED							
42		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
43		TOTAL PLANT IN SERVICE	\$65,450,106		\$0	\$65,450,106		\$0	\$65,450,106

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
Adjustments to Plant in Service

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

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
6		INTANGIBLE PLANT			
7	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0
8		TOTAL PLANT INTANGIBLE	\$0		\$0
9		DISTRIBUTION PLANT			
10	361.000	Distribution structures	\$73,289	0.00%	\$0
11	362.000	Distribution station equipment	\$415,756	2.40%	\$9,978
12	366.000	Underground conduit	\$26,360,048	2.02%	\$532,473
13	367.000	Underground conduit & devices	\$0	0.00%	\$0
14	369.000	Services	\$1,340,451	2.50%	\$33,511
15	370.000	Meters	\$412,277	4.76%	\$19,624
16		TOTAL DISTRIBUTION PLANT	\$28,601,821		\$595,586
17		TRUMAN MEDICAL CENTER DISTRIBUTION PLANT			
18	766.100	Truman-Undgrnd Conduit - Legal	\$0	0.00%	\$0
19	766.200	Truman - Undgrnd Counduit & Manholes	\$0	0.00%	\$0
20	770.100	Truman - Meters, Distribution	\$0	0.00%	\$0
21		TOTAL TRUMAN MEDICAL CENTER DISTRIBUTION PLANT	\$0		\$0
22		PRODUCTION PLANT			
23	310.000	Land and land rights	\$449,995	0.00%	\$0
24	311.000	Structures and improvements-HR-2008-0300	\$5,041,250	0.00%	\$0
25	311.100	Structures and Improvements-additions-post-HR-2008-0300	\$330,749	3.31%	\$10,948
26	312.000	Boiler plant equipment-HR-2008-0300	\$21,296,550	0.00%	\$0
27	312.100	Boiler plant equipment additions post HR-2008-0300	\$4,955,228	3.63%	\$179,875
28	313.000	Engines&engine-drvn generators	\$0	0.00%	\$0
29	314.000	Turbogenerator units	\$2,736,667	0.00%	\$0
30	315.000	Accessory electrical equipment	\$881,301	0.00%	\$0
31	316.000	Misc. power plant equipment	\$914,848	0.00%	\$0
32		TOTAL PRODUCTION PLANT	\$36,606,588		\$190,823
33		GENERAL PLANT			
34	391.000	Office furniture & fixtures	\$200,036	4.17%	\$8,342
35	392.000	Transportation equipment	\$0	0.00%	\$0
36	394.000	Tools, shop, & garage equipment	\$10,992	3.68%	\$405
37	397.000	Communication equipment	\$13,664	3.70%	\$506
38	398.000	Miscellaneous equipment	\$17,005	3.71%	\$631
39	399.000	Other tangible property	\$0	0.00%	\$0
40		TOTAL GENERAL PLANT	\$241,697		\$9,884

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
41		GENERAL PLANT - ALLOCATED			
42		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0
43		Total Depreciation	<u>\$65,450,106</u>		<u>\$796,293</u>

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
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
6		INTANGIBLE PLANT							
7	303.000	Miscellaneous Intangible Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
9		DISTRIBUTION PLANT							
10	361.000	Distribution structures	\$94,267	R-10	\$0	\$94,267	100.0000%	\$0	\$94,267
11	362.000	Distribution station equipment	\$361,495	R-11	\$0	\$361,495	100.0000%	\$0	\$361,495
12	366.000	Underground conduit	\$4,994,969	R-12	\$0	\$4,994,969	100.0000%	\$0	\$4,994,969
13	367.000	Underground conduit & devices	\$0	R-13	\$0	\$0	100.0000%	\$0	\$0
14	369.000	Services	\$790,718	R-14	\$0	\$790,718	100.0000%	\$0	\$790,718
15	370.000	Meters	\$390,412	R-15	\$0	\$390,412	100.0000%	\$0	\$390,412
16		TOTAL DISTRIBUTION PLANT	\$6,631,861		\$0	\$6,631,861		\$0	\$6,631,861
17		TRUMAN MEDICAL CENTER DISTRIBUTION PLANT							
18	766.100	Truman-Undgrnd Conduit - Legal	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	766.200	Truman - Undgrnd Counduit & Manholes	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20	770.100	Truman - Meters, Distribution	\$0	R-20	\$0	\$0	100.0000%	\$0	\$0
21		TOTAL TRUMAN MEDICAL CENTER DISTRIBUTION PLANT	\$0		\$0	\$0		\$0	\$0
22		PRODUCTION PLANT							
23	310.000	Land and land rights	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24	311.000	Structures and improvements-HR-2008-0300	\$6,595,869	R-24	\$0	\$6,595,869	100.0000%	\$0	\$6,595,869
25	311.100	Structures and Improvements-additions-post-HR-2008-0300	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26	312.000	Boiler plant equipment-HR-2008-0300	\$24,065,252	R-26	\$0	\$24,065,252	100.0000%	\$0	\$24,065,252
27	312.100	Boiler plant equipment additions post HR-2008-0300	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	313.000	Engines&engine-drvn generators	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	314.000	Turbogenerator units	\$2,891,583	R-29	\$0	\$2,891,583	100.0000%	\$0	\$2,891,583
30	315.000	Accessory electrical equipment	\$1,304,582	R-30	\$0	\$1,304,582	100.0000%	\$0	\$1,304,582
31	316.000	Misc. power plant equipment	\$964,281	R-31	\$0	\$964,281	100.0000%	\$0	\$964,281
32		TOTAL PRODUCTION PLANT	\$35,821,567		\$0	\$35,821,567		\$0	\$35,821,567
33		GENERAL PLANT							
34	391.000	Office furniture & fixtures	-\$108,373	R-34	\$0	-\$108,373	100.0000%	\$0	-\$108,373
35	392.000	Transportation equipment	-\$117,147	R-35	\$0	-\$117,147	100.0000%	\$0	-\$117,147
36	394.000	Tools, shop, & garage equipment	\$2,184	R-36	\$0	\$2,184	100.0000%	\$0	\$2,184
37	397.000	Communication equipment	\$2,159	R-37	\$0	\$2,159	100.0000%	\$0	\$2,159
38	398.000	Miscellaneous equipment	\$3,565	R-38	\$0	\$3,565	100.0000%	\$0	\$3,565
39	399.000	Other tangible property	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40		TOTAL GENERAL PLANT	-\$217,612		\$0	-\$217,612		\$0	-\$217,612
41		GENERAL PLANT - ALLOCATED							
42		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
43		TOTAL DEPRECIATION RESERVE	\$42,235,816		\$0	\$42,235,816		\$0	\$42,235,816

Veolia Energy Kansas City
 Case No. HR-2011-0241
 Test Year Ending 12-31-2010
 Update Period Ending June 30, 2011
 Adjustments for Depreciation Reserve

<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	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
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	OPERATION AND MAINT. EXPENSE						
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	\$19,054,589	0.00	0.00	0.00	0.000000	\$0
10	TOTAL OPERATION AND MAINT. EXPENSE	\$19,054,589					\$0
11	TAXES						
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	TOTAL TAXES	\$0					\$0
20	OTHER EXPENSES						
21	Gas Costs	\$0	0.00	0.00	0.00	0	\$0
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$0
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
26	State Tax Offset	\$0	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	\$507,769	0.00	0.00	0.00	0.000000	\$0
29	TOTAL OFFSET FROM RATE BASE	\$507,769					\$0
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$0

Veolia Energy Kansas City
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Test Year Ending 12-31-2010
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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	\$19,474,372	See Note (1)	See Note (1)	See Note (1)	\$19,474,372	\$75,448	\$19,549,820	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	\$18,104,803	\$1,945,702	\$16,159,101	-\$1,497,922	\$16,606,881	\$0	\$16,606,881	\$2,172,953	\$14,433,928
6	TOTAL DISTRIBUTION EXPENSES	\$332,475	\$0	\$332,475	-\$1,000	\$331,475	\$0	\$331,475	\$0	\$331,475
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$18,000	\$0	\$18,000	\$0	\$18,000	\$0	\$18,000	\$0	\$18,000
9	TOTAL SALES EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TOTAL ADMIN. & GENERAL EXPENSES	\$2,247,174	\$385,524	\$1,861,650	-\$586,670	\$1,660,504	\$0	\$1,660,504	\$200,512	\$1,459,992
11	TOTAL DEPRECIATION EXPENSE	\$586,626	See Note (1)	See Note (1)	See Note (1)	\$586,626	\$209,667	\$796,293	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER OPERATING EXPENSES	\$825,368	\$207,545	\$617,823	-\$186,160	\$639,208	\$0	\$639,208	\$143,321	\$495,887
14	TOTAL NON-OPERATING (INCOME)/EXPENSES	\$437,729	\$0	\$437,729	\$0	\$437,729	\$0	\$437,729	\$0	\$437,729
15	TOTAL OPERATING EXPENSE	\$22,552,175	\$2,538,771	\$19,426,778	-\$2,271,752	\$20,280,423	\$209,667	\$20,490,090	\$2,516,786	\$17,177,011
16	NET INCOME BEFORE TAXES	-\$3,077,803	\$0	\$0	\$0	-\$806,051	-\$134,219	-\$940,270	\$0	\$0
17	TOTAL INCOME TAXES	-\$1,552,817	See Note (1)	See Note (1)	See Note (1)	-\$1,552,817	\$0	-\$1,552,817	See Note (1)	See Note (1)
18	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$440,900	\$440,900	See Note (1)	See Note (1)
19	NET OPERATING INCOME	-\$1,524,986	\$0	\$0	\$0	\$746,766	-\$575,119	\$171,647	\$0	\$0

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

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
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		OPERATING REVENUES											
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	\$6,045,322			Rev-7		\$6,045,322	100.0000%	\$132,414	\$6,177,736		
Rev-8	442.100	Industrial Sales-Cargill	\$8,071,061			Rev-8		\$8,071,061	100.0000%	\$0	\$8,071,061		
Rev-9	442.200	Industrial Sales-National Starch	\$4,207,774			Rev-9		\$4,207,774	100.0000%	-\$19,379	\$4,188,395		
Rev-10	448.000	Affiliated Sales (Veolia Missouri)	\$987,922			Rev-10		\$987,922	100.0000%	-\$104,516	\$883,406		
Rev-11	450.000	Forfeited Discounts	\$8,508			Rev-11		\$8,508	100.0000%	\$317	\$8,825		
Rev-12	451.000	Miscellaneous Service Revenues	\$34,736			Rev-12		\$34,736	100.0000%	\$0	\$34,736		
Rev-13	454.000	Rent from Steam Property	\$61,644			Rev-13		\$61,644	100.0000%	\$66,625	\$128,269		
Rev-14	456.000	Other Revenues-Electric Sales	\$57,405			Rev-14		\$57,405	100.0000%	-\$13	\$57,392		
Rev-15	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-15		\$0	100.0000%	\$0	\$0		
Rev-16		TOTAL OPERATING REVENUES	\$19,474,372					\$19,474,372		\$75,448	\$19,549,820		
1		GAS SUPPLY EXPENSES											
2		TOTAL GAS SUPPLY EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		NATURAL GAS STORAGE EXPENSE											
4		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
5		TRANSMISSION EXPENSES											
6		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
7		PRODUCTION EXPENSES											
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	\$1,027,409	\$1,027,409	\$0	E-9	-\$113,528	\$913,881	100.0000%	\$0	\$913,881	\$913,881	\$0
10	500.200	Overtime - prod op	\$135,068	\$135,068	\$0	E-10	-\$25,403	\$109,665	100.0000%	\$0	\$109,665	\$109,665	\$0
11	500.300	Bonus - prod up	\$37,398	\$37,398	\$0	E-11	-\$37,398	\$0	100.0000%	\$0	\$0	\$0	\$0
12	500.400	Defined Cont. Exp. - Prod Op.	\$18,435	\$18,435	\$0	E-12	-\$3,467	\$14,968	100.0000%	\$0	\$14,968	\$14,968	\$0
13	500.500	Alloc labor & benefits - prod op	-\$409,362	-\$409,362	\$0	E-13	\$409,362	\$0	100.0000%	\$0	\$0	\$0	\$0
14	500.600	Contract labor-PO-indirect	\$1,179	\$1,179	\$0	E-14	\$0	\$1,179	100.0000%	\$0	\$1,179	\$1,179	\$0
15	501.100	Fuel Expense - Natural Gas	\$2,803,558	\$0	\$2,803,558	E-15	-\$532,054	\$2,271,504	100.0000%	\$0	\$2,271,504	\$0	\$2,271,504
16	501.200	Fuel Expense - Natural Gas Transport	\$443,775	\$0	\$443,775	E-16	-\$48,394	\$395,381	100.0000%	\$0	\$395,381	\$0	\$395,381
17	501.300	Fuel Expense - Coal	\$7,457,310	\$0	\$7,457,310	E-17	\$225,429	\$7,682,739	100.0000%	\$0	\$7,682,739	\$0	\$7,682,739
18	501.700	Fuel Expense - Purchased Electricity	\$365,179	\$0	\$365,179	E-18	\$114,596	\$479,775	100.0000%	\$0	\$479,775	\$0	\$479,775
19	501.800	Fuel Expense - Ash Hauling	\$183,692	\$0	\$183,692	E-19	\$18,282	\$201,974	100.0000%	\$0	\$201,974	\$0	\$201,974
20	501.900	Fuel Expense - Environmental Fees	-\$745	\$0	-\$745	E-20	\$0	-\$745	100.0000%	\$0	-\$745	\$0	-\$745
21	502.100	Steam Expense - Consumables - Water	\$712,004	\$0	\$712,004	E-21	\$32,604	\$744,608	100.0000%	\$0	\$744,608	\$0	\$744,608
22	502.200	Steam Expense - Consumable - Sewer	\$894,164	\$0	\$894,164	E-22	\$57,958	\$952,122	100.0000%	\$0	\$952,122	\$0	\$952,122
23	502.300	Steam Expense - Consumable - Propane	\$20	\$0	\$20	E-23	\$0	\$20	100.0000%	\$0	\$20	\$0	\$20
24	502.400	Steam Expense - Consumable - Gasoline	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	502.500	Steam Expense - Consumable - Amonia	\$10,288	\$0	\$10,288	E-25	\$0	\$10,288	100.0000%	\$0	\$10,288	\$0	\$10,288
26	502.600	Steam Expense - Consumable - Salt	\$59,999	\$0	\$59,999	E-26	\$0	\$59,999	100.0000%	\$0	\$59,999	\$0	\$59,999
27	502.700	Steam Exp - Consumable - Other Chemical	\$99,112	\$0	\$99,112	E-27	\$0	\$99,112	100.0000%	\$0	\$99,112	\$0	\$99,112
28	502.800	Steam Expense - Consumable - Other	\$70,759	\$0	\$70,759	E-28	\$0	\$70,759	100.0000%	\$0	\$70,759	\$0	\$70,759
29	502.900	Sales Tax-Consumables and Fuel	\$14,688	\$0	\$14,688	E-29	\$0	\$14,688	100.0000%	\$0	\$14,688	\$0	\$14,688
30	506.000	Miscl. Steam Power Expense	\$2,019,743	\$0	\$2,019,743	E-30	-\$1,593,594	\$426,149	100.0000%	\$0	\$426,149	\$0	\$426,149

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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
31	506.100	Sales Tax O&M Expenses	\$7,142	\$0	\$7,142	E-31	\$0	\$7,142	100.0000%	\$0	\$7,142	\$0	\$7,142
32	507.000	Rents Operations	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	510.000	Maintenance Supervision & Engineering	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	510.100	Salaries and wages-prod maint	\$901,802	\$901,802	\$0	E-34	-\$99,648	\$802,154	100.0000%	\$0	\$802,154	\$802,154	\$0
35	510.200	Overtime - prod maint	\$175,232	\$175,232	\$0	E-35	-\$32,956	\$142,276	100.0000%	\$0	\$142,276	\$142,276	\$0
36	510.300	Bonus - prod maint	\$88,568	\$88,568	\$0	E-36	-\$88,568	\$0	100.0000%	\$0	\$0	\$0	\$0
37	510.400	Alloc labor & benef-prod maint	-\$141,857	-\$141,857	\$0	E-37	\$141,857	\$0	100.0000%	\$0	\$0	\$0	\$0
38	510.500	Capitalized Labor - Prod. Main	-\$77,000	-\$77,000	\$0	E-38	\$77,000	\$0	100.0000%	\$0	\$0	\$0	\$0
39	510.600	Contract labor-PM-direct	\$188,830	\$188,830	\$0	E-39	\$0	\$188,830	100.0000%	\$0	\$188,830	\$188,830	\$0
40	511.000	Maintenance of Structures	\$66	\$0	\$66	E-40	\$0	\$66	100.0000%	\$0	\$66	\$0	\$66
41	512.000	Maintenance of Boiler Plant	\$729,413	\$0	\$729,413	E-41	\$0	\$729,413	100.0000%	\$0	\$729,413	\$0	\$729,413
42	514.000	Maintenance of Misc Steam Plant	\$288,934	\$0	\$288,934	E-42	\$0	\$288,934	100.0000%	\$0	\$288,934	\$0	\$288,934
43		TOTAL PRODUCTION EXPENSES	\$18,104,803	\$1,945,702	\$16,159,101		-\$1,497,922	\$16,606,881		\$0	\$16,606,881	\$2,172,953	\$14,433,928
44		DISTRIBUTION EXPENSES											
45	580.000	Operation superv & enginerring	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	582.000	Station expense	\$1,106	\$0	\$1,106	E-46	\$0	\$1,106	100.0000%	\$0	\$1,106	\$0	\$1,106
47	587.000	Customer installation expense	\$123	\$0	\$123	E-47	\$0	\$123	100.0000%	\$0	\$123	\$0	\$123
48	588.000	Misc distribution expense	\$59,179	\$0	\$59,179	E-48	\$0	\$59,179	100.0000%	\$0	\$59,179	\$0	\$59,179
49	590.000	Maint supv & engineering	-\$11,441	\$0	-\$11,441	E-49	\$0	-\$11,441	100.0000%	\$0	-\$11,441	\$0	-\$11,441
50	592.000	Maint of station equipment	\$1,290	\$0	\$1,290	E-50	\$0	\$1,290	100.0000%	\$0	\$1,290	\$0	\$1,290
51	594.000	Maint of underground lines	\$187,443	\$0	\$187,443	E-51	\$0	\$187,443	100.0000%	\$0	\$187,443	\$0	\$187,443
52	597.000	Maintenance of meters	\$38,937	\$0	\$38,937	E-52	\$0	\$38,937	100.0000%	\$0	\$38,937	\$0	\$38,937
53	598.000	Maint of misc. distr. plant	\$55,838	\$0	\$55,838	E-53	-\$1,000	\$54,838	100.0000%	\$0	\$54,838	\$0	\$54,838
54		TOTAL DISTRIBUTION EXPENSES	\$332,475	\$0	\$332,475		-\$1,000	\$331,475		\$0	\$331,475	\$0	\$331,475
55		CUSTOMER ACCOUNTS EXPENSE											
56	904.000	Uncollectible Amounts	\$0	\$0	\$0	E-56	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
57		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
58		CUSTOMER SERVICE & INFO. EXP.											
59	910.000	Misc. Customer Service & Info. Expenses	\$18,000	\$0	\$18,000	E-59	\$0	\$18,000	100.0000%	\$0	\$18,000	\$0	\$18,000
60		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$18,000	\$0	\$18,000		\$0	\$18,000		\$0	\$18,000	\$0	\$18,000
61		SALES EXPENSES											
62		TOTAL SALES EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
63		ADMIN. & GENERAL EXPENSES											
64	920.000	Admin. & General Salaries	\$0	\$0	\$0	E-64	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
65	920.100	Salaries and Wages - G&A	\$222,295	\$222,295	\$0	E-65	-\$24,563	\$197,732	100.0000%	\$0	\$197,732	\$197,732	\$0
66	920.200	Overtime - G&A	\$4,371	\$4,371	\$0	E-66	-\$822	\$3,549	100.0000%	\$0	\$3,549	\$3,549	\$0
67	920.300	Bonus - G&A	\$63,229	\$63,229	\$0	E-67	-\$63,229	\$0	100.0000%	\$0	\$0	\$0	\$0
68	920.400	Defined Contribution Expense	\$13,323	\$13,323	\$0	E-68	-\$2,506	\$10,817	100.0000%	\$0	\$10,817	\$10,817	\$0
69	920.500	Alloc labor & benefits - G&A	\$3,720	\$3,720	\$0	E-69	-\$3,720	\$0	100.0000%	\$0	\$0	\$0	\$0
70	921.000	Office Supplies & Expenses	\$137,477	\$0	\$137,477	E-70	\$0	\$137,477	100.0000%	\$0	\$137,477	\$0	\$137,477
71	923.000	Outside Services Employed	\$55,316	\$0	\$55,316	E-71	\$41,131	\$96,447	100.0000%	\$0	\$96,447	\$0	\$96,447
72	924.000	Property Insurance	\$71,239	\$0	\$71,239	E-72	-\$9,303	\$61,936	100.0000%	\$0	\$61,936	\$0	\$61,936
73	925.000	Injuries & Damages	\$85,713	\$0	\$85,713	E-73	-\$17,417	\$68,296	100.0000%	\$0	\$68,296	\$0	\$68,296
74	926.200	Group Insurance Benefits	\$414,441	\$0	\$414,441	E-74	-\$75,799	\$338,642	100.0000%	\$0	\$338,642	-\$75,799	\$414,441
75	926.300	401 K Expense	\$78,586	\$78,586	\$0	E-75	-\$14,373	\$64,213	100.0000%	\$0	\$64,213	\$64,213	\$0

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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
76	926.600	Education, Seminars & Training	\$26,975	\$0	\$26,975	E-76	\$0	\$26,975	100.0000%	\$0	\$26,975	\$0	\$26,975
77	926.700	Relocation/Moving Costs	\$0	\$0	\$0	E-77	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
78	928.000	Regulatory Commission Expenses	\$177,970	\$0	\$177,970	E-78	-\$43,141	\$134,829	100.0000%	\$0	\$134,829	\$0	\$134,829
79	930.200	Miscellaneous General Expenses	\$782,995	\$0	\$782,995	E-79	-\$372,928	\$410,067	100.0000%	\$0	\$410,067	\$0	\$410,067
80	935.000	Maintenance of General Plant	\$109,524	\$0	\$109,524	E-80	\$0	\$109,524	100.0000%	\$0	\$109,524	\$0	\$109,524
81		TOTAL ADMIN. & GENERAL EXPENSES	\$2,247,174	\$385,524	\$1,861,650		-\$586,670	\$1,660,504		\$0	\$1,660,504	\$200,512	\$1,459,992
82		DEPRECIATION EXPENSE											
83	403.000	Depreciation Expense, Dep. Exp.	\$586,626	See note (1)	See note (1)	E-83	See note (1)	\$586,626	100.0000%	\$209,667	\$796,293	See note (1)	See note (1)
84		TOTAL DEPRECIATION EXPENSE	\$586,626	\$0	\$0		\$0	\$586,626		\$209,667	\$796,293	\$0	\$0
85		AMORTIZATION EXPENSE											
86		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
87		OTHER OPERATING EXPENSES											
88	408.200	Franchise Tax Expense	\$0	\$0	\$0	E-88	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
89	408.300	Personal Property Taxes	\$556,219	\$0	\$556,219	E-89	-\$122,950	\$433,269	100.0000%	\$0	\$433,269	\$0	\$433,269
90	408.400	Real estate taxes	\$61,604	\$0	\$61,604	E-90	\$1,014	\$62,618	100.0000%	\$0	\$62,618	\$0	\$62,618
91	408.500	Payroll taxes	\$207,545	\$207,545	\$0	E-91	-\$64,224	\$143,321	100.0000%	\$0	\$143,321	\$143,321	\$0
92		TOTAL OTHER OPERATING EXPENSES	\$825,368	\$207,545	\$617,823		-\$186,160	\$639,208		\$0	\$639,208	\$143,321	\$495,887
93		NON-OPERATING (INCOME)/EXPENSES											
94	421.000	Misc nonoperating income	\$0	\$0	\$0	E-94	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
95	426.100	Donations	\$315	\$0	\$315	E-95	\$0	\$315	100.0000%	\$0	\$315	\$0	\$315
96	426.300	Penalties	\$0	\$0	\$0	E-96	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
97	427.000	Interest on long-term debt	\$0	\$0	\$0	E-97	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
98	431.000	Other interest expense	\$437,414	\$0	\$437,414	E-98	\$0	\$437,414	100.0000%	\$0	\$437,414	\$0	\$437,414
99		TOTAL NON-OPERATING (INCOME)/EXPENSES	\$437,729	\$0	\$437,729		\$0	\$437,729		\$0	\$437,729	\$0	\$437,729
100		TOTAL OPERATING EXPENSE	\$22,552,175	\$2,538,771	\$19,426,778		-\$2,271,752	\$20,280,423		\$209,667	\$20,490,090	\$2,516,786	\$17,177,011
101		NET INCOME BEFORE TAXES	-\$3,077,803					-\$806,051		-\$134,219	-\$940,270		
102		INCOME TAXES											
103	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-103	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
104	409.100	Income taxes-utility op income	-\$1,795,369			E-104		-\$1,795,369	100.0000%	\$0	-\$1,795,369		
105	410.100	Provision for def income taxes	\$242,552			E-105		\$242,552	100.0000%	\$0	\$242,552		
106		TOTAL INCOME TAXES	-\$1,552,817					-\$1,552,817		\$0	-\$1,552,817		
107		DEFERRED INCOME TAXES											
108	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-108	See note (1)	\$0	100.0000%	\$440,900	\$440,900	See note (1)	See note (1)
109	0.000	Amortization of Deferred ITC	\$0			E-109		\$0	100.0000%	\$0	\$0		
110		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$440,900	\$440,900		
111		NET OPERATING INCOME	-\$1,524,986					\$746,766		-\$575,119	\$171,647		

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

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Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-7	Commercial Sales	442.000	\$0	\$0	\$0	\$0	\$132,414	\$132,414
	1. To remove 2010 Test Year Commercial Sales Revenue (Lyons)		\$0	\$0		\$0	-\$6,045,322	
	2. To include annualized Commercial Sales Revenue (Lyons)		\$0	\$0		\$0	\$6,177,736	
Rev-9	Industrial Sales-National Starch	442.200	\$0	\$0	\$0	\$0	-\$19,379	-\$19,379
	1. To remove 2010 Test Year Industrial Sales Revenue-National Starch (Lyons)		\$0	\$0		\$0	-\$4,207,774	
	2. To include a 2-Year average (2009-2010) Industrial Sales Revenue-National Starch (Lyons)		\$0	\$0		\$0	\$4,188,395	
Rev-10	Affiliated Sales (Veolia Missouri)	448.000	\$0	\$0	\$0	\$0	-\$104,516	-\$104,516
	1. To remove 2010 Test Year Affiliate Sales Revenue-Veolia Missouri (Lyons)		\$0	\$0		\$0	-\$987,922	
	2. To include annualized Affiliate Sales Revenue-Veolia Missouri (Lyons)		\$0	\$0		\$0	\$883,406	
Rev-11	Forfeited Discounts	450.000	\$0	\$0	\$0	\$0	\$317	\$317
	1. To remove 2010 Test Year Forfeited Discounts (Lyons)		\$0	\$0		\$0	-\$8,508	
	2. To include Forfeited Discounts Revenues (Lyons)		\$0	\$0		\$0	\$8,825	
Rev-13	Rent from Steam Property	454.000	\$0	\$0	\$0	\$0	\$66,625	\$66,625
	1. To adjust test year revenues to reflect Staff's annualization of the increased rent charged to Veolia Missouri, an affiliated company (Prenger)		\$0	\$0		\$0	\$66,625	
Rev-14	Other Revenues-Electric Sales	456.000	\$0	\$0	\$0	\$0	-\$13	-\$13
	To remove 2010 Test Year revenues for electric sales (KCPL) (Lyons)		\$0	\$0		\$0	-\$57,405	
	2. To adjust test year electric sales revenue (KCPL) (Lyons)		\$0	\$0		\$0	\$57,392	
E-9	Salaries & Wages - prod op	500.100	-\$113,528	\$0	-\$113,528	\$0	\$0	\$0
	1. To annualize salaries and wages (Gaskins)		-\$113,528	\$0		\$0	\$0	
E-10	Overtime - prod op	500.200	-\$25,403	\$0	-\$25,403	\$0	\$0	\$0
	1. To annualize overtime (Gaskins)		-\$25,403	\$0		\$0	\$0	
E-11	Bonus - prod up	500.300	-\$37,398	\$0	-\$37,398	\$0	\$0	\$0
	1. To remove bonuses (Gaskins)		-\$37,398	\$0		\$0	\$0	
E-12	Defined Cont. Exp. - Prod Op.	500.400	-\$3,467	\$0	-\$3,467	\$0	\$0	\$0

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	1. To annualize defined contribution expense (Gaskins)		-\$3,467	\$0		\$0	\$0	
E-13	Alloc labor & benefits - prod op	500.500	\$409,362	\$0	\$409,362	\$0	\$0	\$0
	1. To restore allocation Labor & Benefits (Veolia Missouri) for 2010 test year to zero (Gaskins)		\$409,362	\$0		\$0	\$0	
E-15	Fuel Expense - Natural Gas	501.100	\$0	-\$532,054	-\$532,054	\$0	\$0	\$0
	1. To reflect Natural Gas expenses for the period of 12-Months ending June 30, 2011 (Prenger)		\$0	-\$532,054		\$0	\$0	
E-16	Fuel Expense - Natural Gas Transport	501.200	\$0	-\$48,394	-\$48,394	\$0	\$0	\$0
	1. To reflect Natural Gas Transportation expenses for the period of 12-Months ending June 30, 2011 (Prenger)		\$0	-\$48,394		\$0	\$0	
E-17	Fuel Expense - Coal	501.300	\$0	\$225,429	\$225,429	\$0	\$0	\$0
	1. To reflect coal expenses for the period of 12 months ending June 30, 2011 (Prenger)		\$0	\$225,429		\$0	\$0	
E-18	Fuel Expense - Purchased Electricity	501.700	\$0	\$114,596	\$114,596	\$0	\$0	\$0
	1. To adjust purchase electricity expense to reflect test year updated with the Company's current electric rates as of May 4, 2011 per Commission order in Case No. ER-2010-0355 (Prenger)		\$0	\$114,596		\$0	\$0	
E-19	Fuel Expense - Ash Hauling	501.800	\$0	\$18,282	\$18,282	\$0	\$0	\$0
	1. To reflect ash hauling expenses for the period of 12 months ending June 30, 2011 (Prenger)		\$0	\$18,282		\$0	\$0	
E-21	Steam Expense - Consumables - Water	502.100	\$0	\$32,604	\$32,604	\$0	\$0	\$0
	1. To adjust water expense to reflect 12 months ending May 2011 (Prenger)		\$0	\$32,604		\$0	\$0	
E-22	Steam Expense - Consumable - Sewer	502.200	\$0	\$57,958	\$57,958	\$0	\$0	\$0
	1. To adjust sewer expense to reflect 12 months ending May 2011 (Prenger)		\$0	\$57,958		\$0	\$0	
E-30	Miscl. Steam Power Expense	506.000	\$0	-\$1,593,594	-\$1,593,594	\$0	\$0	\$0
	1. To include Company adjustment for MGE meter dispute and Kansas Department of Health and Environment settlement (Lyons)		\$0	-\$1,593,594		\$0	\$0	
E-34	Salaries and wages-prod maint	510.100	-\$99,648	\$0	-\$99,648	\$0	\$0	\$0
	1. To annualize salaries and wages (Gaskins)		-\$99,648	\$0		\$0	\$0	
E-35	Overtime - prod maint	510.200	-\$32,956	\$0	-\$32,956	\$0	\$0	\$0
	1. To annualize overtime (Gaskins)		-\$32,956	\$0		\$0	\$0	

Veolia Energy Kansas City
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Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-36	Bonus - prod maint	510.300	-\$88,568	\$0	-\$88,568	\$0	\$0	\$0
	1. To remove bonuses (Gaskins)		-\$88,568	\$0		\$0	\$0	
E-37	Alloc labor & benef-prod maint	510.400	\$141,857	\$0	\$141,857	\$0	\$0	\$0
	1. To restore allocation Labor & Benefits (Veolia Missouri) for 2010 test year to zero (Gaskins)		\$141,857	\$0		\$0	\$0	
E-38	Capitalized Labor - Prod. Main	510.500	\$77,000	\$0	\$77,000	\$0	\$0	\$0
	1. To restore capitalized labor for 2010 test year to zero (Gaskins)		\$77,000	\$0		\$0	\$0	
E-53	Maint of misc. distr. plant	598.000	\$0	-\$1,000	-\$1,000	\$0	\$0	\$0
	1. To annualize Veolia Energy Kansas City's portion of auto insurance expense (Gaskins)		\$0	-\$1,000		\$0	\$0	
E-65	Salaries and Wages - G&A	920.100	-\$24,563	\$0	-\$24,563	\$0	\$0	\$0
	1. To annualize salaries and wages (Gaskins)		-\$24,563	\$0		\$0	\$0	
E-66	Overtime - G&A	920.200	-\$822	\$0	-\$822	\$0	\$0	\$0
	1. To annualize overtime (Gaskins)		-\$822	\$0		\$0	\$0	
E-67	Bonus - G&A	920.300	-\$63,229	\$0	-\$63,229	\$0	\$0	\$0
	1. To remove bonuses (Gaskins)		-\$63,229	\$0		\$0	\$0	
E-68	Defined Contribution Expense	920.400	-\$2,506	\$0	-\$2,506	\$0	\$0	\$0
	To annualize defined contribution expense (Gaskins)		-\$2,506	\$0		\$0	\$0	
E-69	Alloc labor & benefits - G&A	920.500	-\$3,720	\$0	-\$3,720	\$0	\$0	\$0
	1. To restore allocation Labor & Benefits (Veolia Missouri) for 2010 test year to zero (Gaskins)		-\$3,720	\$0		\$0	\$0	
E-71	Outside Services Employed	923.000	\$0	\$41,131	\$41,131	\$0	\$0	\$0
	1. To reallocate costs associated with outside services and reallocate 923 Outside Services (Furey)		\$0	\$72,537		\$0	\$0	
	2. To reflect a 3-year amortization of costs associated with outside services and rate case expense for case No. HR-2011-0241 (Furey)		\$0	-\$31,406		\$0	\$0	
E-72	Property Insurance	924.000	\$0	-\$9,303	-\$9,303	\$0	\$0	\$0
	1. To annualize Veolia Energy Kansas City's portion of property insurance expense (Gaskins)		\$0	-\$9,303		\$0	\$0	
E-73	Injuries & Damages	925.000	\$0	-\$17,417	-\$17,417	\$0	\$0	\$0
	1. To annualize Veolia Energy Kansas City's portion of general insurance expense (Gaskins)		\$0	-\$17,417		\$0	\$0	

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-74	Group Insurance Benefits	926.200	-\$75,799	\$0	-\$75,799	\$0	\$0	\$0
	1. To annualize group insurance benefits (Gaskins)		-\$75,799	\$0		\$0	\$0	
E-75	401 K Expense	926.300	-\$14,373	\$0	-\$14,373	\$0	\$0	\$0
	1. To annualize 401K expense (Gaskins)		-\$14,373	\$0		\$0	\$0	
E-78	Regulatory Commission Expenses	928.000	\$0	-\$43,141	-\$43,141	\$0	\$0	\$0
	1. To adjust for current annual Missouri Public Service Commission Assessment expense (Furey)		\$0	\$29,396		\$0	\$0	
	2. To remove test year costs associated with outside services and reallocate to account 923 Outside Services (Furey)		\$0	-\$72,537		\$0	\$0	
E-79	Miscellaneous General Expenses	930.200	\$0	-\$372,928	-\$372,928	\$0	\$0	\$0
	1. To adjust 2010 Test Year Corporate Costs to reflect Staff's annualized amount (Lyons)		\$0	-\$372,928		\$0	\$0	
E-83	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$209,667	\$209,667
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$209,667	
E-89	Personal Property Taxes	408.300	\$0	-\$122,950	-\$122,950	\$0	\$0	\$0
	1. To include 2011 annualized property tax level (Furey)		\$0	-\$122,950		\$0	\$0	
E-90	Real estate taxes	408.400	\$0	\$1,014	\$1,014	\$0	\$0	\$0
	1. To include 2011 annualized real estate tax level (Furey)		\$0	\$1,014		\$0	\$0	
E-91	Payroll taxes	408.500	-\$64,224	\$0	-\$64,224	\$0	\$0	\$0
	1. To annualize payroll taxes (Gaskins)		-\$64,224	\$0		\$0	\$0	
E-108	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$440,900	\$440,900
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$440,900	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$75,448	\$75,448
Total Operating & Maint. Expense			-\$21,985	-\$2,249,767	-\$2,271,752	\$0	\$650,567	\$650,567

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.07% Return	E 7.31% Return	F 7.56% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$940,270	\$74,725	\$115,864	\$157,003
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$796,293	\$796,293	\$796,293	\$796,293
4	Test		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$796,293	\$796,293	\$796,293	\$796,293
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.0240%	\$507,769	\$507,769	\$507,769	\$507,769
8	Tax Straight-Line Depreciation		\$796,293	\$796,293	\$796,293	\$796,293
9	Excess Tax Depreciation		\$0	\$0	\$0	\$0
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,304,062	\$1,304,062	\$1,304,062	\$1,304,062
11	NET TAXABLE INCOME		-\$1,448,039	-\$433,044	-\$391,905	-\$350,766
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Income Tax at the Rate of	See Tax Table	\$0	\$0	\$0	\$0
18	Subtract Federal Income Tax Credits					
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$0	\$0	\$0	\$0
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Deduct Federal Income Tax at the Rate of	40.000%	\$0	\$0	\$0	\$0
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Income Tax at the Rate of	6.200%	\$0	\$0	\$0	\$0
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$0	\$0	\$0	\$0
29	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
30	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	City Taxable Income		\$0	\$0	\$0	\$0
32	City Income Tax at the Rate of	1.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$0	\$0	\$0	\$0
35	State Income Tax		\$0	\$0	\$0	\$0
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$440,900	\$440,900	\$440,900	\$440,900
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$440,900	\$440,900	\$440,900	\$440,900
42	TOTAL INCOME TAX		\$440,900	\$440,900	\$440,900	\$440,900

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
Income Tax Calculation

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	
Line Number	Description	Percentage Rate	Test Year	7.07% Return	7.31% Return	7.56% Return

Federal Tax Table					
Federal Income Taxes		\$0	\$0	\$0	\$0
15% on first \$50,000		\$0	\$0	\$0	\$0
25% on next \$25,000		\$0	\$0	\$0	\$0
34% > \$75,000 < \$100,001		\$0	\$0	\$0	\$0
39% > \$100,000 < \$335,001		\$0	\$0	\$0	\$0
34% > \$335,000 < \$10,000,001		\$0	\$0	\$0	\$0
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
Total Federal Income Taxes		\$0	\$0	\$0	\$0

Veolia Energy Kansas City
Case No. HR-2011-0241
Test Year Ending 12-31-2010
Update Period Ending June 30, 2011
Capital Structure Schedule

<u>A</u>		<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 8.25%	Weighted Cost of Capital 8.75%	Weighted Cost of Capital 9.25%
1	Common Stock	\$49	49.00%		4.043%	4.288%	4.533%
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	\$51	51.00%	5.93%	3.024%	3.024%	3.024%
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	TOTAL CAPITALIZATION	\$100	100.00%		7.067%	7.312%	7.557%
8	PreTax Cost of Capital				0.000%	0.000%	7.557%