

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2016-0023
Date Prepared: March 25, 2016

FILED
August 12, 2016
Data Center
Missouri Public
Service Commission



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

AUDITING DEPARTMENT

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2016-0023

Jefferson City, MO

Staff Exhibit No. 1
Date 6-02-16 Reporter RF
File No. ER-2016-0023

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Revenue Requirement

Line Number	A Description	B 7.36% Return	C 7.48% Return	D 7.61% Return
1	Net Orig Cost Rate Base	\$1,173,393,428	\$1,173,393,428	\$1,173,393,428
2	Rate of Return	7.36%	7.48%	7.61%
3	Net Operating Income Requirement	\$86,385,224	\$87,816,764	\$89,236,570
4	Net Income Available	\$86,466,879	\$86,466,879	\$86,466,879
5	Additional Net Income Required	-\$81,655	\$1,349,885	\$2,769,691
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	-\$81,655	\$1,349,885	\$2,769,691
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$19,563,847	\$19,563,847	\$19,563,847
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$19,482,192	\$20,913,732	\$22,333,538

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
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September 30, 2015
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,079,973,418
2	Less Accumulated Depreciation Reserve		\$673,089,201
3	Net Plant In Service		<u>\$1,406,884,217</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,480,968
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$22,600,911
8	Prepayments		\$4,874,844
9	Fuel Inventory		\$18,618,251
10	Vegetation Management Tracker		\$2,870,695
11	Regulatory Asset/Carrying Costs - Iatan 1		\$4,306,937
12	Regulatory Asset/Carrying Costs - Iatan 2		\$2,342,397
13	Regulatory Asset - Iatan Common O&M		\$1,147,862
14	Regulatory Asset/Carrying Costs - Plum Point		\$109,533
15	Reg Asset/DSM- Pre MEEIA Costs		\$5,668,175
16	Peoplesoft Cost ER-2011-0004		\$197,209
17	Pension Tracker		\$2,945,242
18	Prepaid Pension Asset		\$22,169,990
19	MO Solar Initiative		<u>\$1,728,068</u>
20	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$99,061,082</u>
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	9.0000%	\$0
23	State Tax Offset	-10.7918%	\$0
24	City Tax Offset	-13.1014%	\$0
25	Interest Expense Offset	11.8986%	\$3,814,347
26	Contributions in Aid of Construction		\$0
27	OPEB Tracker		\$819,451
28	Customer Deposits		\$10,892,877
29	Customer Advances for Construction		\$2,036,851
30	Deferred Income Taxes - Accumulated		\$289,905,752
31	SWAP Capacity Loss Reimbursement		\$11,149,905
32	Plum Point O&M ER-2016-0023 Tracker		\$857,746
33	Iatan 2 O&M ER-2016-0023 Tracker		\$335,016
34	Amortization of Electric Plant		<u>\$12,739,926</u>
35	TOTAL SUBTRACT FROM NET PLANT		<u>\$332,551,871</u>
36	Total Rate Base		<u>\$1,173,393,428</u>

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
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September 30, 2015
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	301.000	Organization	\$29,940	P-2	\$0	\$29,940	85.7946%	\$0	\$25,887
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	85.7946%	\$0	\$926,408
4	303.000	Miscellaneous Intangibles (like 353)	\$38,154,496	P-4	\$0	\$38,154,496	85.7946%	\$0	\$32,734,497
5		TOTAL INTANGIBLE PLANT	\$39,264,234		\$0	\$39,264,234		\$0	\$33,686,592
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON - STEAM							
9	310.000	Land & Land Rights	\$125,248	P-9	\$0	\$125,248	85.7946%	\$0	\$107,456
10	311.000	Structures & Improvements	\$2,654,253	P-10	\$0	\$2,654,253	85.7946%	\$0	\$2,277,206
11	312.000	Boiler Plant Equipment	\$127,842	P-11	\$0	\$127,842	85.7946%	\$0	\$109,682
12	314.000	Turbo Generator Units	\$0	P-12	\$0	\$0	85.7946%	\$0	\$0
13	315.000	Accessory Electric Equipment	\$409,165	P-13	\$0	\$409,165	85.7946%	\$0	\$351,041
14	316.000	Misc. Power Plant Equipment	\$0	P-14	\$0	\$0	85.7946%	\$0	\$0
15		TOTAL PRODUCTION - RIVERTON - STEAM	\$3,316,508		\$0	\$3,316,508		\$0	\$2,845,385
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$1,224,747	P-17	\$0	\$1,224,747	85.7946%	\$0	\$1,050,767
18	311.000	Structures and Improvements	\$20,652,648	P-18	\$0	\$20,652,648	85.7946%	\$0	\$17,718,857
19	312.300	Boiler Plant and Equip. - Asbury	\$217,312,702	P-19	\$0	\$217,312,702	85.7946%	\$0	\$186,442,563
20	314.000	Turbo Generator Units - Asbury	\$35,950,090	P-20	\$0	\$35,950,090	85.7946%	\$0	\$30,843,236
21	315.000	Accessory Electric Equipment - Asbury	\$6,852,562	P-21	\$0	\$6,852,562	85.7946%	\$0	\$5,879,128
22	316.000	Misc. Power Plant Equipment - Asbury	\$2,290,838	P-22	\$0	\$2,290,838	85.7946%	\$0	\$1,965,415
23		TOTAL PRODUCTION - ASBURY - STEAM	\$284,283,587		\$0	\$284,283,587		\$0	\$243,899,966
24		PRODUCTION - IATAN - STEAM							
25	310.000	Land & Land Rights - Iatan	\$121,639	P-25	\$0	\$121,639	85.7946%	\$0	\$104,360
26	311.000	Structures & Improvements - Iatan	\$4,137,855	P-26	\$0	\$4,137,855	85.7946%	\$0	\$3,550,056
27	312.000	Boiler Plant Equipment - Iatan	\$74,099,891	P-27	\$0	\$74,099,891	85.7946%	\$0	\$63,673,705
28	312.000	Unit Train - Iatan	\$329,005	P-28	\$0	\$329,005	85.7946%	\$0	\$282,269
29	314.000	Turbo Generator Units - Iatan	\$11,880,083	P-29	\$0	\$11,880,083	85.7946%	\$0	\$10,192,470
30	315.000	Accessory Electric Equipment - Iatan	\$7,910,599	P-30	\$0	\$7,910,599	85.7946%	\$0	\$6,786,867
31	316.000	Misc. Power Plant Equipment - Iatan	\$1,437,314	P-31	\$0	\$1,437,314	85.7946%	\$0	\$1,233,138
32		TOTAL PRODUCTION - IATAN - STEAM	\$99,916,386		\$0	\$99,916,386		\$0	\$85,722,865
33		PRODUCTION - IATAN 2 - STEAM							
34	311.000	Structures & Improvements - Iatan 2	\$20,380,987	P-34	\$0	\$20,380,987	85.7946%	\$0	\$17,485,786
35	311.005	Structures & Improvements - Iatan 2R	\$0	P-35	\$0	\$0	100.0000%	\$0	\$0
36	312.000	Boiler Plant Equipment - Iatan 2	\$137,722,353	P-36	\$0	\$137,722,353	85.7946%	\$0	\$118,158,342
37	312.005	Boiler Plant Equipment - Iatan 2R	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38	314.000	Turbo Generator Units - Iatan 2	\$47,758,587	P-38	\$0	\$47,758,587	85.7946%	\$0	\$40,974,289
39	314.005	Turbo Generator Units - Iatan 2R	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	315.000	Accessory Electric Equipment - Iatan 2	\$12,277,904	P-40	\$0	\$12,277,904	85.7946%	\$0	\$10,533,779
41	315.005	Accessory Electric Equipment - Iatan 2R	\$0	P-41	\$0	\$0	100.0000%	\$0	\$0
42	316.000	Misc. Power Plant Equipment - Iatan 2	\$237,602	P-42	\$0	\$237,602	85.7946%	\$0	\$203,850
43	316.005	Misc. Power Plant Equipment - Iatan 2R	\$0	P-43	\$0	\$0	100.0000%	\$0	\$0
44		TOTAL PRODUCTION - IATAN 2 - STEAM	\$218,377,433		\$0	\$218,377,433		\$0	\$187,356,046
45		PRODUCTION - IATAN COMMON - STEAM							
46	310.000	Structures - Iatan Common	\$7,217	P-46	\$0	\$7,217	85.7946%	\$0	\$6,192
47	311.000	Structures & Improvements - Iatan Common	\$14,274,774	P-47	\$0	\$14,274,774	85.7946%	\$0	\$12,246,985
48	312.000	Boiler Plant Equipment - Iatan Common	\$39,220,284	P-48	\$0	\$39,220,284	85.7946%	\$0	\$33,648,886
49	314.000	Turbo Generator Units - Iatan Common	\$1,241,093	P-49	\$0	\$1,241,093	85.7946%	\$0	\$1,064,791
50	315.000	Accessory Electric Equipment - Iatan Common	\$4,760,916	P-50	\$0	\$4,760,916	85.7946%	\$0	\$4,084,609

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51	316.000	Misc. Power Plant Equipment - Iatan Common	\$626,177	P-51	\$0	\$626,177	85.7946%	\$0	\$537,226
52		TOTAL PRODUCTION - IATAN COMMON - STEAM	\$60,130,461		\$0	\$60,130,461		\$0	\$51,588,689
53		PRODUCTION - PLUM POINT - STEAM							
54	310.000	Land & Land Rights - Plum Point	\$956,529	P-54	\$0	\$956,529	85.7946%	\$0	\$820,650
55	311.000	Structures & Improvements - Plum Point	\$20,665,934	P-55	\$0	\$20,665,934	85.7946%	\$0	\$17,730,255
56	312.000	Boiler Point Equipment - Plum Point	\$53,615,419	P-56	\$0	\$53,615,419	85.7946%	\$0	\$45,999,134
57	312.000	Unit Train - Plum Point	\$5,279,537	P-57	\$0	\$5,279,537	85.7946%	\$0	\$4,529,558
58	314.000	Turbo Generator Units - Plum Point	\$16,961,881	P-58	\$0	\$16,961,881	85.7946%	\$0	\$14,552,378
59	315.000	Accessory Electric Equipment - Plum Point	\$5,254,093	P-59	\$0	\$5,254,093	85.7946%	\$0	\$4,507,728
60	316.000	Misc. Power Plant Equipment - Plum Point	\$2,968,554	P-60	\$0	\$2,968,554	85.7946%	\$0	\$2,546,859
61		TOTAL PRODUCTION - PLUM POINT - STEAM	\$105,701,947		\$0	\$105,701,947		\$0	\$90,686,562
62		TOTAL STEAM PRODUCTION	\$771,726,322		\$0	\$771,726,322		\$0	\$662,099,513
63		NUCLEAR PRODUCTION							
64		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
65		HYDRAULIC PRODUCTION							
66		PRODUCTION - OZARK BEACH - HYDRO							
67	330.000	Land & Land Rights - Ozark	\$226,488	P-67	\$0	\$226,488	85.7946%	\$0	\$194,314
68	331.000	Structures & Improvements - Ozark	\$799,011	P-68	\$0	\$799,011	85.7946%	\$0	\$685,508
69	332.000	Reservoirs, Dams, Waterways - Ozark	\$3,414,912	P-69	\$0	\$3,414,912	85.7946%	\$0	\$2,929,810
70	333.000	Water Wheels, Turbines & Generators	\$3,134,261	P-70	\$0	\$3,134,261	85.7946%	\$0	\$2,689,027
71	334.000	Accessory Electric Equipment - Ozark	\$1,404,531	P-71	\$0	\$1,404,531	85.7946%	\$0	\$1,205,012
72	335.000	Misc. Power Plant Equipment - Ozark	\$493,981	P-72	\$0	\$493,981	85.7946%	\$0	\$423,809
73		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$9,473,184		\$0	\$9,473,184		\$0	\$8,127,480
74		TOTAL HYDRAULIC PRODUCTION	\$9,473,184		\$0	\$9,473,184		\$0	\$8,127,480
75		OTHER PRODUCTION							
76		PRODUCTION - ENERGY CENTER							
77	340.000	Land & Land Rights - Energy	\$163,097	P-77	\$0	\$163,097	85.7946%	\$0	\$139,928
78	341.000	Structures & Improvements - Energy	\$2,134,907	P-78	\$0	\$2,134,907	85.7946%	\$0	\$1,831,635
79	342.000	Fuel Holders, Producers & Access. - Energy	\$1,290,095	P-79	\$0	\$1,290,095	85.7946%	\$0	\$1,106,832
80	343.000	Prime Movers - Energy	\$27,770,564	P-80	\$0	\$27,770,564	85.7946%	\$0	\$23,825,644
81	344.000	Generators - Energy	\$4,737,700	P-81	\$0	\$4,737,700	85.7946%	\$0	\$4,064,691
82	345.000	Accessory Electric Equipment - Energy	\$2,263,612	P-82	\$0	\$2,263,612	85.7946%	\$0	\$1,942,057
83	346.000	Misc. Power Plant Equipment - Energy	\$1,861,803	P-83	\$0	\$1,861,803	85.7946%	\$0	\$1,597,326
84		TOTAL PRODUCTION - ENERGY CENTER	\$40,221,778		\$0	\$40,221,778		\$0	\$34,508,113
85		PRODUCTION - ENERGY CENTER FT8							
86	341.000	Structures & Improvements - FT8	\$1,133,884	P-86	\$0	\$1,133,884	85.7946%	\$0	\$972,811
87	342.000	Fuel Holders, Producers & Access. - FT8	\$1,467,460	P-87	\$0	\$1,467,460	85.7946%	\$0	\$1,259,001
88	343.000	Prime Movers - FT8	\$48,234,546	P-88	\$0	\$48,234,546	85.7946%	\$0	\$41,382,636
89	344.000	Generator - FT8	\$519,289	P-89	\$0	\$519,289	85.7946%	\$0	\$445,522
90	345.000	Accessory Electric Equipment - FT8	\$3,338,042	P-90	\$0	\$3,338,042	85.7946%	\$0	\$2,863,860
91	346.000	Misc. Power Plant Equipment - FT8	\$1,105,379	P-91	\$0	\$1,105,379	85.7946%	\$0	\$948,355
92		TOTAL PRODUCTION - ENERGY CENTER FT8	\$55,798,600		\$0	\$55,798,600		\$0	\$47,872,185
93		RIVERTON COMMON							
94	340.000	Land	\$253,184	P-94	\$0	\$253,184	85.7946%	\$0	\$217,218
95		TOTAL RIVERTON COMMON	\$253,184		\$0	\$253,184		\$0	\$217,218
96		PRODUCTION - RIVERTON UNIT 10 & 11							

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97	341.000	Structures & Improvements - RU 10 & 11	\$7,469,505	P-97	\$0	\$7,469,505	85.7946%	\$0	\$6,408,432
98	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$456,988	P-98	\$0	\$456,988	85.7946%	\$0	\$392,071
99	343.000	Prime Movers - RU 10 & 11	\$6,673,187	P-99	\$0	\$6,673,187	85.7946%	\$0	\$5,725,234
100	344.000	Generators - RU 10 & 11	\$1,764,497	P-100	\$0	\$1,764,497	85.7946%	\$0	\$1,513,843
101	345.000	Accessory Electric Equip- RU 10 & 11	\$1,452,687	P-101	\$0	\$1,452,687	85.7946%	\$0	\$1,246,327
102	346.000	Misc. Power Plant Equip - RU 10 & 11	\$746,248	P-102	\$0	\$746,248	85.7946%	\$0	\$640,240
103		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$18,563,112		\$0	\$18,563,112		\$0	\$15,926,147
104		PRODUCTION - RIVERTON UNIT 12							
105	341.000	Structures & Improvements - RU 12	\$494,249	P-105	\$0	\$494,249	85.7946%	\$0	\$424,039
106	342.000	Fuel Holders, Producers & Access. - RU 12	\$945,601	P-106	\$0	\$945,601	85.7946%	\$0	\$811,275
107	343.000	Prime Movers - RU 12	\$14,928,464	P-107	\$0	\$14,928,464	85.7946%	\$0	\$12,807,816
108	344.000	Generators - RU 12	\$11,537,062	P-108	\$0	\$11,537,062	85.7946%	\$0	\$9,898,176
109	345.000	Accessory Electric Equipment - RU 12	\$10,233,956	P-109	\$0	\$10,233,956	85.7946%	\$0	\$8,780,182
110	346.000	Misc. Power Plant Equipment - RU 12	\$1,484,187	P-110	\$0	\$1,484,187	85.7946%	\$0	\$1,273,352
111		TOTAL PRODUCTION - RIVERTON UNIT 12	\$39,623,519		\$0	\$39,623,519		\$0	\$33,994,840
112		PRODUCTION - STATE LINE COMBINED CYCLE							
113	340.000	Land and Land Rights - SL CC	\$850,260	P-113	\$0	\$850,260	85.7946%	\$0	\$729,477
114	341.000	Structures and Improvements - SL CC	\$10,635,737	P-114	\$0	\$10,635,737	85.7946%	\$0	\$9,124,888
115	342.000	Fuel Holders, Producers & Accessories - SL CC	\$409,439	P-115	\$0	\$409,439	85.7946%	\$0	\$351,277
116	343.000	Prime Movers - SL CC	\$106,593,855	P-116	\$0	\$106,593,855	85.7946%	\$0	\$91,451,772
117	344.000	Generators - SL CC	\$31,261,116	P-117	\$0	\$31,261,116	85.7946%	\$0	\$26,820,349
118	345.000	Accessory Electric Equipment - SL CC	\$8,293,831	P-118	\$0	\$8,293,831	85.7946%	\$0	\$7,115,659
119	346.000	Misc. Power Plant Equipment - SL CC	\$3,679,458	P-119	\$0	\$3,679,458	85.7946%	\$0	\$3,158,776
120		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$161,723,696		\$0	\$161,723,696		\$0	\$138,750,198
121		PRODUCTION - STATE LINE CT'S (UNIT 1)							
122	340.000	Land and Land Rights - SL UT1	\$11,897	P-122	\$0	\$11,897	85.7946%	\$0	\$10,207
123	341.000	Structures & Improvements - SL UT1	\$1,103,160	P-123	\$0	\$1,103,160	85.7946%	\$0	\$946,452
124	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,187,313	P-124	\$0	\$3,187,313	85.7946%	\$0	\$2,734,542
125	343.000	Prime Movers - SL UT1	\$26,308,743	P-125	\$0	\$26,308,743	85.7946%	\$0	\$22,571,481
126	344.000	Generators - SL UT1	\$7,049,204	P-126	\$0	\$7,049,204	85.7946%	\$0	\$6,047,836
127	345.000	Accessory Electric Equipment - SL UT1	\$2,880,194	P-127	\$0	\$2,880,194	85.7946%	\$0	\$2,471,051
128	346.000	Misc. Power Plant Equipment - SL UT1	\$292,744	P-128	\$0	\$292,744	85.7946%	\$0	\$251,159
129		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$40,833,255		\$0	\$40,833,255		\$0	\$35,032,728
130		TOTAL OTHER PRODUCTION	\$357,017,144		\$0	\$357,017,144		\$0	\$306,301,429
131		TOTAL PRODUCTION PLANT	\$1,138,216,650		\$0	\$1,138,216,650		\$0	\$976,528,422
132		TRANSMISSION PLANT							
133	350.000	Land- TP	\$11,891,091	P-133	\$0	\$11,891,091	85.7946%	\$0	\$10,201,914
134	352.000	Structures & Improvements - TP	\$2,865,262	P-134	\$0	\$2,865,262	85.7946%	\$0	\$2,458,240
135	352.010	Structures & Improvements Iatan	\$23,013	P-135	\$0	\$23,013	85.7946%	\$0	\$19,744
136	353.000	Station Equipment - TP	\$129,559,034	P-136	\$0	\$129,559,034	85.7946%	\$0	\$111,154,655
137	353.010	Station Equipment - Iatan	\$529,906	P-137	\$0	\$529,906	85.7946%	\$0	\$454,631
138	354.000	Towers and Fixtures - TP	\$2,136,752	P-138	\$0	\$2,136,752	85.7946%	\$0	\$1,833,218
139	355.000	Poles and Fixtures - TP	\$79,502,051	P-139	\$0	\$79,502,051	85.7946%	\$0	\$68,208,467
140	356.000	Overhead Conductors & Devices - TP	\$79,672,348	P-140	\$0	\$79,672,348	85.7946%	\$0	\$68,354,572
141		TOTAL TRANSMISSION PLANT	\$306,179,457		\$0	\$306,179,457		\$0	\$262,685,441
142		DISTRIBUTION PLANT							
143	360.000	Land/Land Rights - DP	\$4,029,626	P-143	\$0	\$4,029,626	85.7946%	\$0	\$3,467,202
144	361.000	Structures & Improvements - DP	\$27,439,655	P-144	\$0	\$27,439,655	85.7946%	\$0	\$23,541,742
145	362.000	Station Equipment - DP	\$102,515,574	P-145	\$0	\$102,515,574	85.7946%	\$0	\$87,952,827
146	364.000	Poles, Towers, & Fixtures - DP	\$185,779,581	P-146	\$0	\$185,779,581	85.7946%	\$0	\$159,388,848
147	365.000	Overhead Conductors & Devices - DP	\$194,863,921	P-147	\$0	\$194,863,921	85.7946%	\$0	\$167,182,722

THE EMPIRE DISTRICT ELECTRIC COMPANY
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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
148	366.000	Underground Conduit - DP	\$38,526,662	P-148	\$0	\$38,526,662	85.7946%	\$0	\$33,053,796
149	367.000	Underground Conductors & Devices - DP	\$60,151,210	P-149	\$0	\$60,151,210	85.7946%	\$0	\$51,606,490
150	368.000	Line Transformers - DP	\$109,759,371	P-150	\$0	\$109,759,371	85.7946%	\$0	\$94,167,613
151	369.000	Services - DP	\$78,409,357	P-151	\$0	\$78,409,357	85.7946%	\$0	\$67,270,994
152	370.000	Meters - DP	\$22,953,392	P-152	\$0	\$22,953,392	85.7946%	\$0	\$19,692,771
153	371.000	Meter Installations / Private Lights - DP	\$16,948,354	P-153	\$0	\$16,948,354	85.7946%	\$0	\$14,540,773
154	373.000	Street Lighting and Signal Systems - DP	\$19,068,055	P-154	\$0	\$19,068,055	85.7946%	\$0	\$16,359,362
155		TOTAL DISTRIBUTION PLANT	\$860,444,758		\$0	\$860,444,758		\$0	\$738,215,140
156		INCENTIVE COMPENSATION CAPITALIZATION							
157		Compensation Employee Stock Purchase Plan	\$0	P-157	-\$139,831	-\$139,831	85.7946%	\$0	-\$119,967
158		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$139,831	-\$139,831		\$0	-\$119,967
159		GENERAL PLANT							
160	389.000	Land & Land Rights - GP	\$659,081	P-160	-\$39,892	\$619,189	85.7946%	\$0	\$531,231
161	390.000	Structures & Improvements - GP	\$11,011,734	P-161	-\$740,130	\$10,271,604	85.7946%	\$0	\$8,812,482
162	391.000	Office Furniture & Equipment - GP	\$6,217,433	P-162	-\$379,112	\$5,838,321	85.7946%	\$0	\$5,008,964
163	391.010	Computer Equipment- GP	\$13,902,480	P-163	-\$624,006	\$13,278,474	85.7946%	\$0	\$11,392,214
164	392.000	Transportation Equipment - GP	\$12,197,288	P-164	\$0	\$12,197,288	85.7946%	\$0	\$10,464,614
165	393.000	Stores Equipment - GP	\$831,723	P-165	\$0	\$831,723	85.7946%	\$0	\$713,573
166	394.000	Tools, Shop, & Garage Equipment- GP	\$5,948,060	P-166	\$0	\$5,948,060	85.7946%	\$0	\$5,103,114
167	395.000	Laboratory Equipment - GP	\$1,292,173	P-167	\$0	\$1,292,173	85.7946%	\$0	\$1,108,615
168	396.000	Power Operated Equipment - GP	\$18,371,284	P-168	\$0	\$18,371,284	85.7946%	\$0	\$15,761,570
169	397.000	Communication Equipment - GP	\$12,016,360	P-169	-\$525,402	\$11,490,958	85.7946%	\$0	\$9,858,621
170	398.000	Miscellaneous Equipment - GP	\$273,321	P-170	-\$13,640	\$259,681	85.7946%	\$0	\$222,792
171		TOTAL GENERAL PLANT	\$82,720,937		-\$2,322,182	\$80,398,755		\$0	\$68,977,790
172		TOTAL PLANT IN SERVICE	\$2,426,826,036		-\$2,462,013	\$2,424,364,023		\$0	\$2,079,973,418

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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
P-157	Compensation Employee Stock Purchase Plan			-\$139,831		\$0
	1. To remove capitalized portion of Employee Stock Purchase Compensation Plan. (J. Green)		-\$139,831		\$0	
P-160	Land & Land Rights - GP	389.000		-\$39,892		\$0
	1. Adjustment to exclude gas portion. (J. Grisham)		-\$39,892		\$0	
P-161	Structures & Improvements - GP	390.000		-\$740,130		\$0
	1. Adjustment to exclude gas portion. (J. Grisham)		-\$740,130		\$0	
P-162	Office Furniture & Equipment - GP	391.000		-\$379,112		\$0
	1. Adjustment to exclude gas portion. (J. Grisham)		-\$379,112		\$0	
P-163	Computer Equipment- GP	391.010		-\$624,006		\$0
	1. Adjustment to exclude gas portion. (J. Grisham)		-\$624,006		\$0	
P-169	Communication Equipment - GP	397.000		-\$525,402		\$0
	1. Adjustment to exclude gas portion. (J. Grisham)		-\$525,402		\$0	
P-170	Miscellaneous Equipment - GP	398.000		-\$13,640		\$0
	1. Adjustment to exclude gas portion. (J. Grisham)		-\$13,640		\$0	
Total Plant Adjustments				-\$2,462,013		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$25,687	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$926,408	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangibles (like 353)	\$32,734,497	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$33,686,592		\$0		
6		PRODUCTION PLANT					
7		STEAM PRODUCTION					
8		PRODUCTION - RIVERTON - STEAM					
9	310.000	Land & Land Rights	\$107,456	0.00%	\$0	0	0.00%
10	311.000	Structures & Improvements	\$2,277,206	10.00%	\$227,721	3	-10.00%
11	312.000	Boiler Plant Equipment	\$109,682	10.00%	\$10,968	3	-10.00%
12	314.000	Turbo Generator Units	\$0	10.00%	\$0	3	-10.00%
13	315.000	Accessory Electric Equipment	\$351,041	10.00%	\$35,104	3	-10.00%
14	316.000	Misc. Power Plant Equipment	\$0	10.00%	\$0	3	-10.00%
15		TOTAL PRODUCTION - RIVERTON - STEAM	\$2,845,385		\$273,793		
16		PRODUCTION - ASBURY - STEAM					
17	310.000	Land and Land Rights	\$1,050,767	0.00%	\$0	0	0.00%
18	311.000	Structures and Improvements	\$17,718,857	4.29%	\$760,139	20	-10.00%
19	312.300	Boiler Plant and Equip. - Asbury	\$186,442,563	4.82%	\$8,986,532	20	-10.00%
20	314.000	Turbo Generator Units - Asbury	\$30,843,236	4.89%	\$1,508,234	20	-10.00%
21	315.000	Accessory Electric Equipment - Asbury	\$5,879,128	3.78%	\$222,231	20	-10.00%
22	316.000	Misc. Power Plant Equipment - Asbury	\$1,965,415	3.26%	\$64,073	20	-10.00%
23		TOTAL PRODUCTION - ASBURY - STEAM	\$243,899,966		\$11,541,209		
24		PRODUCTION - IATAN - STEAM					
25	310.000	Land & Land Rights - Iatan	\$104,360	0.00%	\$0	0	0.00%
26	311.000	Structures & Improvements - Iatan	\$3,550,056	1.93%	\$68,516	25	-10.00%
27	312.000	Boiler Plant Equipment - Iatan	\$63,573,705	2.78%	\$1,767,349	25	-10.00%
28	312.000	Unit Train - Iatan	\$282,269	6.67%	\$18,827	11	0.00%
29	314.000	Turbo Generator Units - Iatan	\$10,192,470	2.74%	\$279,274	25	-10.00%
30	315.000	Accessory Electric Equipment - Iatan	\$6,786,867	2.81%	\$190,711	25	-10.00%
31	316.000	Misc. Power Plant Equipment - Iatan	\$1,233,138	2.80%	\$34,528	25	-10.00%
32		TOTAL PRODUCTION - IATAN - STEAM	\$85,722,865		\$2,359,205		
33		PRODUCTION - IATAN 2 - STEAM					
34	311.000	Structures & Improvements - Iatan 2	\$17,485,786	1.53%	\$267,533	55	-10.00%
35	311.005	Structures & Improvements - Iatan 2R	\$0	0.00%	\$0	0	0.00%
36	312.000	Boiler Plant Equipment - Iatan 2	\$118,158,342	1.53%	\$1,807,823	55	-10.00%
37	312.005	Boiler Plant Equipment - Iatan 2R	\$0	0.00%	\$0	0	0.00%
38	314.000	Turbo Generator Units - Iatan 2	\$40,974,289	1.53%	\$626,907	55	-10.00%
39	314.005	Turbo Generator Units - Iatan 2R	\$0	0.00%	\$0	0	0.00%
40	315.000	Accessory Electric Equipment - Iatan 2	\$10,533,779	1.54%	\$162,220	55	-10.00%
41	315.005	Accessory Electric Equipment - Iatan 2R	\$0	0.00%	\$0	0	0.00%
42	316.000	Misc. Power Plant Equipment - Iatan 2	\$203,850	1.66%	\$3,384	55	-10.00%
43	316.005	Misc. Power Plant Equipment - Iatan 2R	\$0	0.00%	\$0	0	0.00%
44		TOTAL PRODUCTION - IATAN 2 - STEAM	\$187,356,046		\$2,867,867		
45		PRODUCTION - IATAN COMMON - STEAM					
46	310.000	Structures - Iatan Common	\$6,192	0.00%	\$0	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	311.000	Structures & Improvements - Iatan Common	\$12,246,985	1.92%	\$235,142	55	-10.00%
48	312.000	Boiler Plant Equipment - Iatan Common	\$33,648,886	1.80%	\$605,680	55	-10.00%
49	314.000	Turbo Generator Units - Iatan Common	\$1,064,791	1.92%	\$20,444	55	-10.00%
50	315.000	Accessory Electric Equipment - Iatan Common	\$4,084,609	1.92%	\$78,424	55	-10.00%
51	316.000	Misc. Power Plant Equipment - Iatan Common	\$537,226	1.89%	\$10,154	55	-10.00%
52		TOTAL PRODUCTION - IATAN COMMON - STEAM	\$51,588,689		\$949,844		
53		PRODUCTION - PLUM POINT - STEAM					
54	310.000	Land & Land Rights - Plum Point	\$820,650	0.00%	\$0	0	0.00%
55	311.000	Structures & Improvements - Plum Point	\$17,730,255	2.44%	\$432,618	45	-10.00%
56	312.000	Boiler Point Equipment - Plum Point	\$45,999,134	2.26%	\$1,039,580	45	-10.00%
57	312.000	Unit Train - Plum Point	\$4,529,558	6.67%	\$302,122	10	0.00%
58	314.000	Turbo Generator Units - Plum Point	\$14,552,378	2.26%	\$328,884	45	-10.00%
59	315.000	Accessory Electric Equipment - Plum Point	\$4,507,728	2.20%	\$99,170	45	-10.00%
60	316.000	Misc. Power Plant Equipment - Plum Point	\$2,546,859	2.15%	\$54,757	45	-10.00%
61		TOTAL PRODUCTION - PLUM POINT - STEAM	\$90,686,562		\$2,257,131		
62		TOTAL STEAM PRODUCTION	\$662,099,513		\$20,249,049		
63		NUCLEAR PRODUCTION					
64		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
65		HYDRAULIC PRODUCTION					
66		PRODUCTION - OZARK BEACH - HYDRO					
67	330.000	Land & Land Rights - Ozark	\$194,314	0.00%	\$0	0	0.00%
68	331.000	Structures & Improvements - Ozark	\$685,508	1.80%	\$12,339	38	-10.00%
69	332.000	Reservoirs, Dams, Waterways - Ozark	\$2,929,810	1.82%	\$53,323	38	-10.00%
70	333.000	Water Wheels, Turbines & Generators	\$2,689,027	2.45%	\$65,881	38	-10.00%
71	334.000	Accessory Electric Equipment - Ozark	\$1,205,012	2.28%	\$27,474	38	-10.00%
72	335.000	Misc. Power Plant Equipment - Ozark	\$423,809	1.72%	\$7,290	38	-10.00%
73		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$8,127,480		\$166,307		
74		TOTAL HYDRAULIC PRODUCTION	\$8,127,480		\$166,307		
75		OTHER PRODUCTION					
76		PRODUCTION - ENERGY CENTER					
77	340.000	Land & Land Rights - Energy	\$139,928	0.00%	\$0	0	0.00%
78	341.000	Structures & Improvements - Energy	\$1,831,635	4.50%	\$82,424	10	-5.00%
79	342.000	Fuel Holders, Producers & Access. - Energy	\$1,106,832	4.50%	\$49,807	10	-5.00%
80	343.000	Prime Movers - Energy	\$23,825,644	3.42%	\$814,837	10	5.00%
81	344.000	Generators - Energy	\$4,064,691	3.50%	\$142,264	10	5.00%
82	345.000	Accessory Electric Equipment - Energy	\$1,942,057	5.47%	\$105,231	10	-5.00%
83	346.000	Misc. Power Plant Equipment - Energy	\$1,597,326	4.50%	\$71,880	10	-5.00%
84		TOTAL PRODUCTION - ENERGY CENTER	\$34,508,113		\$1,267,443		

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85		PRODUCTION - ENERGY CENTER FT8					
86	341.000	Structures & Improvements - FT8	\$972,811	3.20%	\$31,130	28	-5.00%
87	342.000	Fuel Holders, Producers & Access. - FT8	\$1,259,001	2.87%	\$36,133	28	-5.00%
88	343.000	Prime Movers - FT8	\$41,382,636	2.84%	\$1,175,267	28	5.00%
89	344.000	Generator - FT8	\$445,522	3.15%	\$14,034	28	5.00%
90	345.000	Accessory Electric Equipment - FT8	\$2,863,860	2.99%	\$85,629	28	-5.00%
91	346.000	Misc. Power Plant Equipment - FT8	\$948,355	2.78%	\$26,364	28	-5.00%
92		TOTAL PRODUCTION - ENERGY CENTER FT8	\$47,872,185		\$1,368,557		
93		RIVERTON COMMON					
94	340.000	Land	\$217,218	0.00%	\$0	0	0.00%
95		TOTAL RIVERTON COMMON	\$217,218		\$0		
96		PRODUCTION - RIVERTON UNIT 10 & 11					
97	341.000	Structures & Improvements - RU 10 & 11	\$6,408,432	4.52%	\$289,661	18	-5.00%
98	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$392,071	2.98%	\$11,684	18	-5.00%
99	343.000	Prime Movers - RU 10 & 11	\$5,725,234	2.54%	\$145,421	18	5.00%
100	344.000	Generators - RU 10 & 11	\$1,513,843	2.43%	\$36,786	18	5.00%
101	345.000	Accessory Electric Equip- RU 10 & 11	\$1,246,327	3.56%	\$44,369	18	-5.00%
102	346.000	Misc. Power Plant Equip - RU 10 & 11	\$640,240	3.31%	\$21,192	18	-5.00%
103		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$15,926,147		\$549,113		
104		PRODUCTION - RIVERTON UNIT 12					
105	341.000	Structures & Improvements - RU 12	\$424,039	2.26%	\$9,583	42	-5.00%
106	342.000	Fuel Holders, Producers & Access. - RU 12	\$811,275	2.11%	\$17,118	42	-5.00%
107	343.000	Prime Movers - RU 12	\$12,807,816	1.77%	\$226,698	42	5.00%
108	344.000	Generators - RU 12	\$9,898,176	1.88%	\$186,086	42	5.00%
109	345.000	Accessory Electric Equipment - RU 12	\$8,780,182	2.19%	\$192,286	42	-5.00%
110	346.000	Misc. Power Plant Equipment - RU 12	\$1,273,352	1.95%	\$24,830	42	-5.00%
111		TOTAL PRODUCTION - RIVERTON UNIT 12	\$33,994,840		\$656,601		
112		PRODUCTION - STATE LINE COMBINED CYCLE					
113	340.000	Land and Land Rights - SL CC	\$729,477	0.00%	\$0	0	0.00%
114	341.000	Structures and Improvements - SL CC	\$9,124,888	2.08%	\$189,798	36	-5.00%
115	342.000	Fuel Holders, Producers & Accessories - SL CC	\$351,277	2.08%	\$7,307	36	-5.00%
116	343.000	Prime Movers - SL CC	\$91,451,772	1.88%	\$1,719,293	36	5.00%
117	344.000	Generators - SL CC	\$26,820,349	2.18%	\$584,684	36	5.00%
118	345.000	Accessory Electric Equipment - SL CC	\$7,115,659	2.01%	\$143,025	36	-5.00%
119	346.000	Misc. Power Plant Equipment - SL CC	\$3,156,776	2.43%	\$76,710	36	-5.00%
120		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$138,750,198		\$2,720,817		
121		PRODUCTION - STATE LINE CT'S (UNIT 1)					
122	340.000	Land and Land Rights - SL UT1	\$10,207	0.00%	\$0	0	0.00%
123	341.000	Structures & Improvements - SL UT1	\$946,452	1.80%	\$17,036	25	-5.00%
124	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,734,542	1.50%	\$41,018	25	-5.00%
125	343.000	Prime Movers - SL UT1	\$22,571,481	1.84%	\$415,315	25	5.00%
126	344.000	Generators - SL UT1	\$6,047,836	1.30%	\$78,622	25	5.00%
127	345.000	Accessory Electric Equipment - SL UT1	\$2,471,051	1.82%	\$44,973	25	-5.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
128	346.000	Misc. Power Plant Equipment - SL UT1	\$251,159	1.80%	\$4,521	25	-5.00%
129		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$35,032,728		\$601,485		
130		TOTAL OTHER PRODUCTION	\$306,301,429		\$7,164,016		
131		TOTAL PRODUCTION PLANT	\$976,528,422		\$27,579,372		
132		TRANSMISSION PLANT					
133	350.000	Land- TP	\$10,201,914	0.00%	\$0	0	0.00%
134	352.000	Structures & Improvements - TP	\$2,458,240	2.00%	\$49,165	55	-10.00%
135	352.010	Structures & Improvements Iatan	\$19,744	2.00%	\$395	55	-10.00%
136	353.000	Station Equipment - TP	\$111,154,655	1.83%	\$2,034,130	60	-10.00%
137	353.010	Station Equipment - Iatan	\$454,631	1.83%	\$8,320	60	-10.00%
138	354.000	Towers and Fixtures - TP	\$1,833,218	1.69%	\$30,981	65	-10.00%
139	355.000	Poles and Fixtures - TP	\$68,208,467	3.33%	\$2,271,342	60	-100.00%
140	356.000	Overhead Conductors & Devices - TP	\$68,354,572	1.79%	\$1,223,547	70	-25.00%
141		TOTAL TRANSMISSION PLANT	\$262,685,441		\$5,617,880		
142		DISTRIBUTION PLANT					
143	360.000	Land/Land Rights - DP	\$3,457,202	0.00%	\$0	0	0.00%
144	361.000	Structures & Improvements - DP	\$23,541,742	1.83%	\$430,814	60	-10.00%
145	362.000	Station Equipment - DP	\$87,952,827	2.20%	\$1,934,962	50	-10.00%
146	364.000	Poles, Towers, & Fixtures - DP	\$159,388,848	3.64%	\$5,801,754	55	-100.00%
147	365.000	Overhead Conductors & Devices - DP	\$167,182,722	3.57%	\$5,968,423	56	-100.00%
148	366.000	Underground Conduit - DP	\$33,053,796	3.38%	\$1,117,218	40	-35.00%
149	367.000	Underground Conductors & Devices - DP	\$51,606,490	3.59%	\$1,852,673	32	-15.00%
150	368.000	Line Transformers - DP	\$94,167,613	2.44%	\$2,297,690	45	-10.00%
151	369.000	Services - DP	\$67,270,994	4.44%	\$2,986,832	45	-100.00%
152	370.000	Meters - DP	\$19,692,771	2.27%	\$447,026	44	0.00%
153	371.000	Meter Installations / Private Lights - DP	\$14,540,773	4.67%	\$679,054	30	-40.00%
154	373.000	Street Lighting and Signal Systems - DP	\$16,359,362	3.33%	\$544,767	45	-50.00%
155		TOTAL DISTRIBUTION PLANT	\$738,215,140		\$24,061,213		
156		INCENTIVE COMPENSATION CAPITALIZATION					
157		Compensation Employee Stock Purchase Plan	-\$119,967	0.00%	\$0	0	0.00%
158		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$119,967		\$0		
159		GENERAL PLANT					
160	389.000	Land & Land Rights - GP	\$531,231	0.00%	\$0	0	0.00%
161	390.000	Structures & Improvements - GP	\$8,812,482	2.62%	\$230,887	42	-10.00%
162	391.000	Office Furniture & Equipment - GP	\$5,008,964	4.17%	\$208,874	24	0.00%
163	391.010	Computer Equipment- GP	\$11,392,214	10.00%	\$1,139,221	10	0.00%
164	392.000	Transportation Equipment - GP	\$10,464,614	6.43%	\$672,875	14	10.00%
165	393.000	Stores Equipment - GP	\$713,573	2.86%	\$20,408	35	0.00%
166	394.000	Tools, Shop, & Garage Equipment- GP	\$5,103,114	5.00%	\$255,156	20	0.00%
167	395.000	Laboratory Equipment - GP	\$1,108,615	2.38%	\$26,385	42	0.00%
168	396.000	Power Operated Equipment - GP	\$15,761,570	5.28%	\$832,211	18	5.00%
169	397.000	Communication Equipment - GP	\$9,858,621	4.55%	\$448,567	22	0.00%
170	398.000	Miscellaneous Equipment - GP	\$222,792	3.70%	\$8,243	27	0.00%
171		TOTAL GENERAL PLANT	\$68,977,790		\$3,842,827		
172		Total Depreciation	\$2,079,973,418		\$61,101,292		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
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	301.000	Organization	\$0	R-2	\$0	\$0	83.7200%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	83.7200%	\$0	\$0
4	303.000	Miscellaneous Intangibles (like 353)	\$0	R-4	\$0	\$0	83.7200%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON - STEAM							
9	310.000	Land & Land Rights	\$0	R-9	\$0	\$0	83.7200%	\$0	\$0
10	311.000	Structures & Improvements	\$937,329	R-10	\$3,442,188	\$4,379,517	83.7200%	\$0	\$3,666,532
11	312.000	Boiler Plant Equipment	-\$4,503,405	R-11	\$4,831,496	\$328,091	83.7200%	\$0	\$274,878
12	314.000	Turbo Generator Units	-\$1,390,628	R-12	\$1,557,186	\$166,558	83.7200%	\$0	\$139,442
13	315.000	Accessory Electric Equipment	\$264,871	R-13	\$504,873	\$769,744	83.7200%	\$0	\$644,430
14	316.000	Misc. Power Plant Equipment	\$41,047	R-14	-\$41,023	\$24	83.7200%	\$0	\$20
15		TOTAL PRODUCTION - RIVERTON - STEAM	-\$4,650,786		\$10,294,720	\$5,643,934		\$0	\$4,725,102
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$0	R-17	\$0	\$0	83.7200%	\$0	\$0
18	311.000	Structures and Improvements	\$5,007,909	R-18	\$0	\$5,007,909	83.7200%	\$0	\$4,192,621
19	312.300	Boiler Plant and Equip. - Asbury	\$29,578,922	R-19	\$0	\$29,578,922	83.7200%	\$0	\$24,763,473
20	314.000	Turbo Generator Units - Asbury	\$4,375,467	R-20	\$0	\$4,375,467	83.7200%	\$0	\$3,663,141
21	315.000	Accessory Electric Equipment - Asbury	\$2,350,808	R-21	\$0	\$2,350,808	83.7200%	\$0	\$1,968,096
22	316.000	Misc. Power Plant Equipment - Asbury	\$1,024,463	R-22	\$0	\$1,024,463	83.7200%	\$0	\$857,680
23		TOTAL PRODUCTION - ASBURY - STEAM	\$42,337,569		\$0	\$42,337,569		\$0	\$35,445,011
24		PRODUCTION - IATAN - STEAM							
25	310.000	Land & Land Rights - Iatan	\$0	R-25	\$0	\$0	83.7200%	\$0	\$0
26	311.000	Structures & Improvements - Iatan	\$2,559,812	R-26	\$0	\$2,559,812	83.7200%	\$0	\$2,143,075
27	312.000	Boiler Plant Equipment - Iatan	\$29,971,032	R-27	\$15,724	\$29,986,756	83.7200%	\$0	\$25,104,912
28	312.000	Unit Train - Iatan	\$92,665	R-28	\$0	\$92,665	83.7200%	\$0	\$77,579
29	314.000	Turbo Generator Units - Iatan	\$4,937,925	R-29	\$0	\$4,937,925	83.7200%	\$0	\$4,134,031
30	315.000	Accessory Electric Equipment - Iatan	\$3,141,741	R-30	\$0	\$3,141,741	83.7200%	\$0	\$2,630,266
31	316.000	Misc. Power Plant Equipment - Iatan	\$1,011,201	R-31	-\$400,816	\$610,385	83.7200%	\$0	\$511,014
32		TOTAL PRODUCTION - IATAN - STEAM	\$41,714,376		-\$385,092	\$41,329,284		\$0	\$34,600,877
33		PRODUCTION - IATAN 2 - STEAM							
34	311.000	Structures & Improvements - Iatan 2	\$1,748,244	R-34	\$0	\$1,748,244	83.7200%	\$0	\$1,463,630
35	311.005	Structures & Improvements - Iatan 2R	\$3,544,751	R-35	\$0	\$3,544,751	100.0000%	\$0	\$3,544,751
36	312.000	Boiler Plant Equipment - Iatan 2	\$12,108,269	R-36	\$0	\$12,108,269	83.7200%	\$0	\$10,137,043
37	312.005	Boiler Plant Equipment - Iatan 2R	\$23,321,791	R-37	\$0	\$23,321,791	100.0000%	\$0	\$23,321,791
38	314.000	Turbo Generator Units - Iatan 2	\$3,947,520	R-38	\$0	\$3,947,520	83.7200%	\$0	\$3,304,864
39	314.005	Turbo Generator Units - Iatan 2R	\$8,319,550	R-39	\$0	\$8,319,550	100.0000%	\$0	\$8,319,550
40	315.000	Accessory Electric Equipment - Iatan 2	\$998,194	R-40	\$0	\$998,194	83.7200%	\$0	\$835,688
41	315.005	Accessory Electric Equipment - Iatan 2R	\$2,101,102	R-41	\$0	\$2,101,102	100.0000%	\$0	\$2,101,102
42	316.000	Misc. Power Plant Equipment - Iatan 2	\$18,075	R-42	\$526,273	\$544,348	83.7200%	\$0	\$455,728
43	316.005	Misc. Power Plant Equipment - Iatan 2R	\$25,758	R-43	\$0	\$25,758	100.0000%	\$0	\$25,758
44		TOTAL PRODUCTION - IATAN 2 - STEAM	\$56,133,254		\$526,273	\$56,659,527		\$0	\$53,509,905
45		PRODUCTION - IATAN COMMON - STEAM							
46	310.000	Structures - Iatan Common	\$0	R-46	\$0	\$0	83.7200%	\$0	\$0
47	311.000	Structures & Improvements - Iatan Common	\$604,875	R-47	\$0	\$604,875	83.7200%	\$0	\$506,401
48	312.000	Boiler Plant Equipment - Iatan Common	\$4,237,688	R-48	\$0	\$4,237,688	83.7200%	\$0	\$3,547,792
49	314.000	Turbo Generator Units - Iatan Common	\$53,895	R-49	\$2	\$53,897	83.7200%	\$0	\$45,123
50	315.000	Accessory Electric Equipment - Iatan Common	\$212,282	R-50	\$25	\$212,307	83.7200%	\$0	\$177,743

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51	316.000	Misc. Power Plant Equipment - Iatan Common	\$36,630	R-51	\$0	\$36,630	83.7200%	\$0	\$30,667
52		TOTAL PRODUCTION - IATAN COMMON - STEAM	\$5,145,370		\$27	\$5,145,397		\$0	\$4,307,726
53		PRODUCTION - PLUM POINT - STEAM							
54	310.000	Land & Land Rights - Plum Point	\$0	R-54	\$0	\$0	83.7200%	\$0	\$0
55	311.000	Structures & Improvements - Plum Point	\$1,720,913	R-55	\$0	\$1,720,913	83.7200%	\$0	\$1,440,748
56	312.000	Boiler Point Equipment - Plum Point	\$4,809,905	R-56	\$0	\$4,809,905	83.7200%	\$0	\$4,026,852
57	312.000	Unit Train - Plum Point	\$1,773,886	R-57	\$0	\$1,773,886	83.7200%	\$0	\$1,485,097
58	314.000	Turbo Generator Units - Plum Point	\$1,417,064	R-58	\$0	\$1,417,064	83.7200%	\$0	\$1,186,366
59	315.000	Accessory Electric Equipment - Plum Point	\$576,196	R-59	\$0	\$576,196	83.7200%	\$0	\$482,391
60	316.000	Misc. Power Plant Equipment - Plum Point	\$395,048	R-60	\$0	\$395,048	83.7200%	\$0	\$330,734
61		TOTAL PRODUCTION - PLUM POINT - STEAM	\$10,693,012		\$0	\$10,693,012		\$0	\$8,952,188
62		TOTAL STEAM PRODUCTION	\$151,372,795		\$10,435,928	\$161,808,723		\$0	\$141,540,809
63		NUCLEAR PRODUCTION							
64		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
65		HYDRAULIC PRODUCTION							
66		PRODUCTION - OZARK BEACH - HYDRO							
67	330.000	Land & Land Rights - Ozark	\$0	R-67	\$0	\$0	83.7200%	\$0	\$0
68	331.000	Structures & improvements - Ozark	\$331,749	R-68	\$0	\$331,749	83.7200%	\$0	\$277,740
69	332.000	Reservoirs, Dams, Waterways - Ozark	\$1,395,819	R-69	\$0	\$1,395,819	83.7200%	\$0	\$1,168,580
70	333.000	Water Wheels, Turbines & Generators	\$526,643	R-70	\$0	\$526,643	83.7200%	\$0	\$440,906
71	334.000	Accessory Electric Equipment - Ozark	\$329,240	R-71	\$0	\$329,240	83.7200%	\$0	\$275,640
72	335.000	Misc. Power Plant Equipment - Ozark	\$219,737	R-72	\$0	\$219,737	83.7200%	\$0	\$183,964
73		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$2,803,188		\$0	\$2,803,188		\$0	\$2,346,830
74		TOTAL HYDRAULIC PRODUCTION	\$2,803,188		\$0	\$2,803,188		\$0	\$2,346,830
75		OTHER PRODUCTION							
76		PRODUCTION - ENERGY CENTER							
77	340.000	Land & Land Rights - Energy	\$0	R-77	\$0	\$0	83.7200%	\$0	\$0
78	341.000	Structures & Improvements - Energy	\$1,978,641	R-78	-\$697,697	\$1,280,944	83.7200%	\$0	\$1,072,406
79	342.000	Fuel Holders, Producers & Access. - Energy	\$1,565,630	R-79	-\$311,248	\$1,254,382	83.7200%	\$0	\$1,050,169
80	343.000	Prime Movers - Energy	\$16,883,874	R-80	\$0	\$16,883,874	83.7200%	\$0	\$14,135,179
81	344.000	Generators - Energy	\$6,737,484	R-81	-\$3,152,288	\$3,585,196	83.7200%	\$0	\$3,001,526
82	345.000	Accessory Electric Equipment - Energy	\$1,138,651	R-82	\$60,329	\$1,198,980	83.7200%	\$0	\$1,003,786
83	346.000	Misc. Power Plant Equipment - Energy	\$3,163,476	R-83	-\$1,508,906	\$1,654,570	83.7200%	\$0	\$1,385,206
84		TOTAL PRODUCTION - ENERGY CENTER	\$31,467,756		-\$5,609,810	\$25,857,946		\$0	\$21,648,272
85		PRODUCTION - ENERGY CENTER FT8							
86	341.000	Structures & Improvements - FT8	\$174,751	R-86	\$0	\$174,751	83.7200%	\$0	\$146,302
87	342.000	Fuel Holders, Producers & Access. - FT8	\$362,688	R-87	\$3,354	\$366,042	83.7200%	\$0	\$306,450
88	343.000	Prime Movers - FT8	\$7,474,369	R-88	\$0	\$7,474,369	83.7200%	\$0	\$6,257,542
89	344.000	Generator - FT8	\$35,232	R-89	\$0	\$35,232	83.7200%	\$0	\$29,496
90	345.000	Accessory Electric Equipment - FT8	\$712,661	R-90	\$0	\$712,661	83.7200%	\$0	\$596,640
91	346.000	Misc. Power Plant Equipment - FT8	\$301,410	R-91	\$0	\$301,410	83.7200%	\$0	\$252,340
92		TOTAL PRODUCTION - ENERGY CENTER FT8	\$9,061,111		\$3,354	\$9,064,465		\$0	\$7,688,770
93		RIVERTON COMMON							
94	340.000	Land	\$0	R-94	\$0	\$0	83.7200%	\$0	\$0
95		TOTAL RIVERTON COMMON	\$0		\$0	\$0		\$0	\$0
96		PRODUCTION - RIVERTON UNIT 10 & 11							

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97	341.000	Structures & Improvements - RU 10 & 11	\$1,769,808	R-97	\$0	\$1,769,808	83.7200%	\$0	\$1,481,683
98	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$234,540	R-98	\$0	\$234,540	83.7200%	\$0	\$196,357
99	343.000	Prime Movers - RU 10 & 11	\$3,290,982	R-99	\$0	\$3,290,982	83.7200%	\$0	\$2,755,210
100	344.000	Generators - RU 10 & 11	\$905,928	R-100	\$0	\$905,928	83.7200%	\$0	\$758,443
101	345.000	Accessory Electric Equip- RU 10 & 11	\$594,488	R-101	\$0	\$594,488	83.7200%	\$0	\$497,714
102	346.000	Misc. Power Plant Equip - RU 10 & 11	\$338,469	R-102	\$0	\$338,469	83.7200%	\$0	\$283,366
103		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$7,134,225		\$0	\$7,134,225		\$0	\$5,972,773
104		PRODUCTION - RIVERTON UNIT 12							
105	341.000	Structures & Improvements - RU 12	\$49,413	R-105	\$0	\$49,413	83.7200%	\$0	\$41,369
106	342.000	Fuel Holders, Producers & Access. - RU 12	\$156,082	R-106	\$0	\$156,082	83.7200%	\$0	\$130,672
107	343.000	Prime Movers - RU 12	\$3,103,272	R-107	\$0	\$3,103,272	83.7200%	\$0	\$2,598,059
108	344.000	Generators - RU 12	\$1,839,308	R-108	\$0	\$1,839,308	83.7200%	\$0	\$1,539,869
109	345.000	Accessory Electric Equipment - RU 12	\$1,320,029	R-109	\$0	\$1,320,029	83.7200%	\$0	\$1,105,128
110	346.000	Misc. Power Plant Equipment - RU 12	\$342,869	R-110	\$0	\$342,869	83.7200%	\$0	\$287,050
111		TOTAL PRODUCTION - RIVERTON UNIT 12	\$6,810,973		\$0	\$6,810,973		\$0	\$5,702,147
112		PRODUCTION - STATE LINE COMBINED CYCLE							
113	340.000	Land and Land Rights - SL CC	\$0	R-113	\$0	\$0	83.7200%	\$0	\$0
114	341.000	Structures and Improvements - SL CC	\$3,214,627	R-114	\$0	\$3,214,627	83.7200%	\$0	\$2,691,286
115	342.000	Fuel Holders, Producers & Accessories - SL CC	\$1,632,929	R-115	-\$1,447,927	\$185,002	83.7200%	\$0	\$154,884
116	343.000	Prime Movers - SL CC	\$29,074,755	R-116	\$0	\$29,074,755	83.7200%	\$0	\$24,341,385
117	344.000	Generators - SL CC	\$5,152,854	R-117	\$0	\$5,152,854	83.7200%	\$0	\$4,313,969
118	345.000	Accessory Electric Equipment - SL CC	\$2,711,717	R-118	\$0	\$2,711,717	83.7200%	\$0	\$2,270,249
119	346.000	Misc. Power Plant Equipment - SL CC	\$647,105	R-119	\$0	\$647,105	83.7200%	\$0	\$541,756
120		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$42,433,987		-\$1,447,927	\$40,986,060		\$0	\$34,313,529
121		PRODUCTION - STATE LINE CT'S (UNIT 1)							
122	340.000	Land and Land Rights - SL UT1	\$0	R-122	\$0	\$0	83.7200%	\$0	\$0
123	341.000	Structures & Improvements - SL UT1	\$1,190,550	R-123	-\$301,457	\$889,093	83.7200%	\$0	\$744,349
124	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,149,569	R-124	\$0	\$2,149,569	83.7200%	\$0	\$1,799,619
125	343.000	Prime Movers - SL UT1	\$12,897,083	R-125	\$0	\$12,897,083	83.7200%	\$0	\$10,797,438
126	344.000	Generators - SL UT1	\$4,414,522	R-126	\$0	\$4,414,522	83.7200%	\$0	\$3,695,838
127	345.000	Accessory Electric Equipment - SL UT1	\$1,717,059	R-127	\$0	\$1,717,059	83.7200%	\$0	\$1,437,522
128	346.000	Misc. Power Plant Equipment - SL UT1	\$303,610	R-128	-\$42,618	\$260,992	83.7200%	\$0	\$218,503
129		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$22,672,393		-\$344,075	\$22,328,318		\$0	\$18,693,269
130		TOTAL OTHER PRODUCTION	\$119,580,445		-\$7,398,458	\$112,181,987		\$0	\$93,918,760
131		TOTAL PRODUCTION PLANT	\$273,756,428		\$3,037,470	\$276,793,898		\$0	\$237,806,399
132		TRANSMISSION PLANT							
133	350.000	Land- TP	\$0	R-133	\$0	\$0	83.7200%	\$0	\$0
134	352.000	Structures & Improvements - TP	\$1,343,409	R-134	\$0	\$1,343,409	83.7200%	\$0	\$1,124,702
135	352.010	Structures & Improvements Iatan	\$23,161	R-135	\$25,213	\$48,374	83.7200%	\$0	\$40,499
136	353.000	Station Equipment - TP	\$42,583,502	R-136	\$0	\$42,583,502	83.7200%	\$0	\$36,650,908
137	353.010	Station Equipment - Iatan	\$499,470	R-137	\$11,339	\$510,809	83.7200%	\$0	\$427,649
138	354.000	Towers and Fixtures - TP	\$895,450	R-138	\$8,345	\$903,795	83.7200%	\$0	\$756,657
139	355.000	Poles and Fixtures - TP	\$23,475,296	R-139	\$0	\$23,475,296	83.7200%	\$0	\$19,653,518
140	356.000	Overhead Conductors & Devices - TP	\$25,010,672	R-140	\$0	\$25,010,672	83.7200%	\$0	\$20,938,935
141		TOTAL TRANSMISSION PLANT	\$93,830,960		\$44,897	\$93,875,857		\$0	\$78,592,868
142		DISTRIBUTION PLANT							
143	360.000	Land/Land Rights - DP	\$0	R-143	\$0	\$0	83.7200%	\$0	\$0
144	361.000	Structures & Improvements - DP	\$5,342,479	R-144	\$0	\$5,342,479	83.7200%	\$0	\$4,472,723
145	362.000	Station Equipment - DP	\$36,358,671	R-145	\$0	\$36,358,671	83.7200%	\$0	\$30,439,479
146	364.000	Poles, Towers, & Fixtures - DP	\$92,126,987	R-146	\$0	\$92,126,987	83.7200%	\$0	\$77,128,714
147	365.000	Overhead Conductors & Devices - DP	\$84,104,829	R-147	\$0	\$84,104,829	83.7200%	\$0	\$70,412,563

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148	366.000	Underground Conduit - DP	\$16,529,601	R-148	\$0	\$16,529,601	83.7200%	\$0	\$13,838,582
149	367.000	Underground Conductors & Devices - DP	\$31,167,448	R-149	\$0	\$31,167,448	83.7200%	\$0	\$26,093,387
150	368.000	Line Transformers - DP	\$40,025,319	R-150	\$0	\$40,025,319	83.7200%	\$0	\$33,509,197
151	369.000	Services - DP	\$52,274,256	R-151	\$0	\$52,274,256	83.7200%	\$0	\$43,764,007
152	370.000	Meters - DP	\$7,989,356	R-152	\$0	\$7,989,356	83.7200%	\$0	\$6,688,689
153	371.000	Meter Installations / Private Lights - DP	\$12,202,550	R-153	\$0	\$12,202,550	83.7200%	\$0	\$10,215,975
154	373.000	Street Lighting and Signal Systems - DP	\$4,953,907	R-154	\$0	\$4,953,907	83.7200%	\$0	\$4,147,411
155		TOTAL DISTRIBUTION PLANT	\$383,075,403		\$0	\$383,075,403		\$0	\$320,710,727
156		INCENTIVE COMPENSATION CAPITALIZATION							
157		Compensation Employee Stock Purchase Plan	\$0	R-157	-\$3,761	-\$3,761	83.7200%	\$0	-\$3,149
158		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$3,761	-\$3,761		\$0	-\$3,149
159		GENERAL PLANT							
160	389.000	Land & Land Rights - GP	\$0	R-160	\$0	\$0	83.7200%	\$0	\$0
161	390.000	Structures & Improvements - GP	\$6,410,505	R-161	-\$456,428	\$5,954,077	83.7200%	\$0	\$4,984,753
162	391.000	Office Furniture & Equipment - GP	\$2,027,464	R-162	-\$144,355	\$1,883,109	83.7200%	\$0	\$1,576,539
163	391.010	Computer Equipment- GP	\$10,122,329	R-163	-\$720,710	\$9,401,619	83.7200%	\$0	\$7,871,035
164	392.000	Transportation Equipment - GP	\$6,796,333	R-164	\$0	\$6,796,333	83.7200%	\$0	\$5,689,890
165	393.000	Stores Equipment - GP	\$381,507	R-165	\$0	\$381,507	83.7200%	\$0	\$319,398
166	394.000	Tools, Shop, & Garage Equipment- GP	\$3,460,891	R-166	\$0	\$3,460,891	83.7200%	\$0	\$2,897,458
167	395.000	Laboratory Equipment - GP	\$853,201	R-167	\$0	\$853,201	83.7200%	\$0	\$714,300
168	396.000	Power Operated Equipment - GP	\$8,280,591	R-168	\$0	\$8,280,591	83.7200%	\$0	\$6,932,511
169	397.000	Communication Equipment - GP	\$6,247,602	R-169	-\$444,829	\$5,802,773	83.7200%	\$0	\$4,858,082
170	398.000	Miscellaneous Equipment - GP	\$177,973	R-170	-\$12,672	\$165,301	83.7200%	\$0	\$138,390
171		TOTAL GENERAL PLANT	\$44,758,396		-\$1,778,994	\$42,979,402		\$0	\$35,982,356
172		TOTAL DEPRECIATION RESERVE	\$795,421,187		\$1,299,612	\$796,720,799		\$0	\$673,089,201

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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-10	Structures & Improvements	311.000		\$3,442,188		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		\$3,442,188		\$0	
R-11	Boiler Plant Equipment	312.000		\$4,831,496		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		\$4,831,496		\$0	
R-12	Turbo Generator Units	314.000		\$1,557,186		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		\$1,390,628		\$0	
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$166,558		\$0	
R-13	Accessory Electric Equipment	315.000		\$504,873		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		\$410,252		\$0	
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$94,621		\$0	
R-14	Misc. Power Plant Equipment	316.000		-\$41,023		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$41,047		\$0	
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$24		\$0	
R-27	Boiler Plant Equipment - Iatan	312.000		\$15,724		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$15,724		\$0	

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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-31	Misc. Power Plant Equipment - Iatan	316.000		-\$400,816		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$436,275		\$0	
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$35,459		\$0	
R-42	Misc. Power Plant Equipment - Iatan 2	316.000		\$526,273		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$526,273		\$0	
R-49	Turbo Generator Units - Iatan Common	314.000		\$2		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$2		\$0	
R-50	Accessory Electric Equipment - Iatan Common	315.000		\$25		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$25		\$0	
R-78	Structures & Improvements - Energy	341.000		-\$697,697		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$697,697		\$0	
R-79	Fuel Holders, Producers & Access. - Energy	342.000		-\$311,248		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$791,573		\$0	
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$480,325		\$0	
R-81	Generators - Energy	344.000		-\$3,152,288		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$3,894,864		\$0	

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	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$742,576		\$0	
R-82	Accessory Electric Equipment - Energy	345.000		\$60,329		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$60,329		\$0	
R-83	Misc. Power Plant Equipment - Energy	346.000		-\$1,508,908		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$2,046,394		\$0	
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$537,488		\$0	
R-87	Fuel Holders, Producers & Access. - FT8	342.000		\$3,354		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$3,354		\$0	
R-115	Fuel Holders, Producers & Accessories - SL C	342.000		-\$1,447,927		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$1,510,097		\$0	
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$62,170		\$0	
R-123	Structures & Improvements - SL UT1	341.000		-\$301,457		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$528,654		\$0	
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$227,197		\$0	
R-128	Misc. Power Plant Equipment - SL UT1	346.000		-\$42,618		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$127,963		\$0	

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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 adjust for stopped depreciation accruals. (J. Robinett)		\$85,345		\$0	
R-135	Structures & Improvements - Iatan	352.010		\$25,213		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$25,213		\$0	
R-137	Station Equipment - Iatan	353.010		\$11,339		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$11,339		\$0	
R-138	Towers and Fixtures - TP	354.000		\$8,345		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$8,345		\$0	
R-157	Compensation Employee Stock Purchase Plan			-\$3,761		\$0
	1. To remove capitalized portion of Employee Stock Purchase Compensation Plan. (J. Green)		-\$3,761		\$0	
R-161	Structures & Improvements - GP	390.000		-\$456,428		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$456,428		\$0	
R-162	Office Furniture & Equipment - GP	391.000		-\$144,355		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$144,355		\$0	
R-163	Computer Equipment - GP	391.010		-\$720,710		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$720,710		\$0	
R-169	Communication Equipment - GP	397.000		\$444,829		\$0

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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
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$444,829		\$0	
R-170	Miscellaneous Equipment - GP	398.000		-\$12,672		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$12,672		\$0	
Total Reserve Adjustments				\$1,299,612		\$0

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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 Expense	\$37,034,137	47.82	11.50	36.32	0.099507	\$3,685,156
3	Federal Income Tax Withheld - 1	\$10,413,299	47.82	14.50	33.32	0.091288	\$950,609
4	State Income Tax Withheld - 1	\$1,521,863	47.82	18.88	28.94	0.079288	\$120,665
5	FICA Taxes Withheld - Employee - 1	\$3,170,848	47.82	14.50	33.32	0.091288	\$289,460
6	Accrued Vacation	\$410,202	47.82	365.00	-317.18	-0.868986	-\$356,460
7	Fuel - Coal	\$51,983,557	47.82	15.07	32.75	0.089726	\$4,664,277
8	Fuel - Gas	\$20,809,172	47.82	37.61	10.21	0.027973	\$582,095
9	Fuel - Oil	\$1,013,652	47.82	11.49	36.33	0.099534	\$100,893
10	Purchased Power	\$42,171,521	47.82	33.15	14.67	0.040192	\$1,694,958
11	Employee 401 K Withheld - 1	\$3,860,714	47.82	11.50	36.32	0.099507	\$384,168
12	Employee 401 K Matching	\$1,959,412	47.82	52.98	-5.16	-0.014137	-\$27,700
13	Employers Life Insurance Matching	\$162,938	47.82	8.87	38.95	0.106712	\$17,387
14	Employers Healthcare	\$6,270,323	47.82	-5.67	53.49	0.146548	\$918,903
15	Employers AD&D	\$34,541	47.82	11.87	35.95	0.098493	\$3,402
16	Employers Dental/Vision	\$187,142	47.82	8.31	39.51	0.108247	\$20,258
17	Pension & OPEB Expense	\$11,009,608	47.82	56.63	-8.81	-0.024137	-\$265,739
18	Cash Vouchers	\$72,886,025	47.82	35.28	12.54	0.034356	\$2,504,072
19	TOTAL OPERATION AND MAINT. EXPENSE	\$264,898,954					\$15,286,404
20	TAXES						
21	FICA - Employer Portion	\$3,170,848	47.82	14.50	33.32	0.091288	\$289,460
22	Federal Unemployment Taxes	\$20,983	47.82	70.64	-22.82	-0.062521	-\$1,312
23	State Unemployment Taxes	\$24,877	47.82	67.41	-19.59	-0.053671	-\$1,335
24	MO Gross Receipts Tax	\$8,811,809	29.78	16.90	12.88	0.035288	\$310,951
25	Corporate Franchise Tax	\$114,578	47.82	-77.50	125.32	0.343342	\$39,339
26	Property Tax	\$19,570,192	47.82	182.50	-134.68	-0.368986	-\$7,221,127
27	Sales Tax	\$11,811,463	29.78	5.72	24.06	0.065918	\$778,588
28	TOTAL TAXES	\$43,524,750					-\$5,805,436
29	OTHER EXPENSES						
30	TOTAL OTHER EXPENSES	\$0					\$0
31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$9,480,968
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$0	47.82	80.67	-32.85	-0.090000	\$0
34	State Tax Offset	\$0	47.82	8.43	39.39	0.107918	\$0
35	City Tax Offset	\$0	47.82	0.00	47.82	0.131014	\$0
36	Interest Expense Offset	\$32,057,108	47.82	91.25	-43.43	-0.118986	-\$3,814,347
37	TOTAL OFFSET FROM RATE BASE	\$32,057,108					-\$3,814,347
38	TOTAL CASH WORKING CAPITAL REQUIRED						\$5,666,621

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Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Retail Revenue	\$492,729,627			Rev-2		\$492,729,627	89.1637%	\$15,274,592	\$454,610,558		
Rev-3	0.000	Franchise Fees - Retail Revenue	\$9,551,258			Rev-3		\$9,551,258	92.2581%	-\$8,811,809	\$0		
Rev-4	0.000	Sales for Resale - On System	\$20,745,313			Rev-4		\$20,745,313	0.0000%	\$0	\$0		
Rev-5	0.000	Sales for Resale - Off System	\$26,333,613			Rev-5		\$26,333,613	82.8300%	-\$14,896,485	\$6,915,647		
Rev-6		TOTAL RETAIL RATE REVENUE	\$549,359,811					\$549,359,811		-\$8,433,702	\$461,526,205		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	449,000	Provision for Rate Refunds	-\$23,072			Rev-8		-\$23,072	0.0000%	\$0	\$0		
Rev-9	450,000	Forfeited Discounts	\$2,039,088			Rev-9		\$2,039,088	78.2748%	\$0	\$1,596,092		
Rev-10	451,000	Reconnect/Surge Arrestor/Misc.	\$189,575			Rev-10		\$189,575	56.2136%	-\$3,480	\$103,087		
Rev-11	454,000	Rent	\$912,431			Rev-11		\$912,431	89.0665%	\$123,113	\$935,783		
Rev-12	456,000	Other Electric Revenue	\$1,647,385			Rev-12		\$1,647,385	88.9214%	-\$875,449	\$589,429		
Rev-13	456,100	Other Electric Revenue - DA	\$306,392			Rev-13		\$306,392	97.0574%	\$0	\$297,376		
Rev-14	457,000	Other Electric - Transmission	\$9,230,407			Rev-14		\$9,230,407	83.7200%	-\$1,292,293	\$6,435,604		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$14,302,206					\$14,302,206		-\$2,048,109	\$9,957,171		
Rev-16		TOTAL OPERATING REVENUES	\$563,662,017					\$563,662,017		-\$10,481,811	\$471,483,376		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500,000	Operation Supervision & Engineering	\$2,316,485	\$1,161,102	\$1,155,383	E-4	\$212,708	\$2,529,193	83.7200%	\$0	\$2,117,440	\$953,193	\$1,164,247
5	500,100	Iatan/Plum Point Deferred Oper. Exp - MO Only	\$1,057,794	\$0	\$1,057,794	E-5	\$0	\$1,057,794	100.0000%	\$0	\$1,057,794	\$0	\$1,057,794
6	501,000	Fuel	\$57,510,253	\$726,107	\$56,784,146	E-6	-\$2,831,963	\$54,678,290	82.3800%	\$0	\$45,043,975	\$586,548	\$44,457,427
7	501,100	Fuel - MO Only	-\$9,466,643	\$0	-\$9,466,643	E-7	\$0	-\$9,466,643	100.0000%	\$389,653	-\$9,076,990	\$0	-\$9,076,990
8	502,000	Steam Expense	\$3,132,420	\$1,122,230	\$2,010,190	E-8	\$479,836	\$3,612,256	82.3800%	\$0	\$2,975,777	\$906,536	\$2,069,241
9	505,000	Electric Expense	\$1,144,644	\$370,621	\$774,023	E-9	\$27,083	\$1,171,727	83.7200%	\$0	\$980,970	\$304,257	\$676,713
10	506,000	Misc. Steam Power Expense	\$2,405,220	\$223,161	\$2,182,059	E-10	\$248,290	\$2,653,610	83.7200%	\$0	\$2,221,518	\$183,201	\$2,038,317
11	507,000	Rents	\$2,684	\$0	\$2,684	E-11	-\$540	\$2,144	83.7200%	\$0	\$1,795	\$0	\$1,795
12		TOTAL OPERATION & MAINTENANCE EXPENSE	\$58,102,857	\$3,603,221	\$54,499,636		-\$1,864,586	\$56,238,271		\$389,653	\$45,322,279	\$2,933,735	\$42,388,544
13		TOTAL STEAM POWER GENERATION	\$58,102,857	\$3,603,221	\$54,499,636		-\$1,864,586	\$56,238,271		\$389,653	\$45,322,279	\$2,933,735	\$42,388,544
14		ELECTRIC MAINTENANCE EXPENSE											
15	510,000	Maintenance Supervision	\$875,820	\$458,427	\$417,393	E-15	\$115,431	\$991,251	82.3800%	\$0	\$816,593	\$370,317	\$446,276
16	510,100	Iatan/Plum Point Deferred Elec. Exp - MO Only	\$336,670	\$0	\$336,670	E-16	\$0	\$336,670	100.0000%	\$0	\$336,670	\$0	\$336,670
17	511,000	Maintenance of Structures	\$966,159	\$478,078	\$488,081	E-17	\$220,311	\$1,186,470	83.7200%	\$0	\$993,313	\$392,473	\$600,840
18	512,000	Maintenance of Boiler Plant	\$5,605,897	\$1,249,481	\$4,356,416	E-18	\$444,418	\$6,050,315	82.3800%	\$0	\$4,984,260	\$1,009,329	\$3,974,921
19	513,000	Maintenance of Electric Plant	\$1,699,919	\$426,601	\$1,273,318	E-19	\$6,928	\$1,706,847	82.3800%	\$0	\$1,406,101	\$344,608	\$1,061,493
20	514,000	Maintenance of Misc. Steam Plant	\$1,018,828	\$642,277	\$376,551	E-20	\$56,701	\$1,075,529	83.7200%	\$0	\$900,432	\$527,259	\$373,163
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$10,503,293	\$3,254,864	\$7,248,429		\$843,789	\$11,347,082		\$0	\$9,437,359	\$2,643,996	\$6,793,363
22		NUCLEAR POWER GENERATION											
23		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

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24		HYDRAULIC POWER GENERATION											
25		OPERATION - HP											
26	535.000	Operation Superv. & Engr. Hydro	\$77,188	\$73,497	\$3,691	E-26	-\$129	\$77,059	83.7200%	\$0	\$64,514	\$60,336	\$4,178
27	536.000	Water for Power	\$36,440	\$0	\$36,440	E-27	\$90	\$36,530	82.3800%	\$0	\$30,093	\$0	\$30,093
28	537.000	Hydraulic Expenses	\$10,445	\$6,648	\$3,797	E-28	\$667	\$11,112	83.7200%	\$0	\$9,303	\$5,458	\$3,845
29	538.000	Electric Expense Hydro	\$38,124	\$32,896	\$5,228	E-29	-\$1,150	\$36,974	83.7200%	\$0	\$30,955	\$27,006	\$3,949
30	539.000	Misc. Hydraulic Power Gen. Expenses	\$279,687	\$123,249	\$156,438	E-30	\$12,801	\$292,488	83.7200%	\$0	\$244,871	\$101,180	\$143,691
31		TOTAL OPERATION - HP	\$441,884	\$236,290	\$205,594		\$12,279	\$454,163		\$0	\$379,736	\$193,980	\$185,756
32		MAINTENANCE - HP											
33	541.000	Maintenance Superv. & Engineering	\$81,446	\$79,334	\$2,112	E-33	-\$507	\$80,939	83.7200%	\$0	\$67,762	\$65,128	\$2,634
34	542.000	Maintenance of Structures - Maint.	\$36,464	\$28,015	\$8,449	E-34	-\$591	\$35,883	83.7200%	\$0	\$30,042	\$22,999	\$7,043
35	543.000	Maint. of Reservoirs, Dams & Waterways	\$123,764	\$70,528	\$53,136	E-35	-\$26,123	\$97,641	83.7200%	\$0	\$81,745	\$57,981	\$23,764
36	544.000	Maintenance of Electric Plant	\$67,337	\$63,786	\$3,551	E-36	-\$2,534	\$64,803	83.7200%	\$0	\$54,253	\$52,364	\$1,889
37	545.000	Maint. of Misc. Hydraulic Plant	\$58,122	\$55,086	\$3,036	E-37	\$3,400	\$61,522	83.7200%	\$0	\$51,506	\$45,222	\$6,284
38		TOTAL MAINTENANCE - HP	\$367,133	\$296,849	\$70,284		-\$26,345	\$340,788		\$0	\$285,308	\$243,694	\$41,614
39		TOTAL HYDRAULIC POWER GENERATION	\$809,017	\$533,139	\$275,878		-\$14,066	\$794,951		\$0	\$665,044	\$437,674	\$227,370
40		OTHER POWER GENERATION											
41		OPERATION - OP											
42	546.000	Operation Superv. & Engineering	\$520,143	\$667,776	-\$147,633	E-42	-\$11,417	\$508,726	83.7200%	\$0	\$425,906	\$548,203	-\$122,297
43	547.000	Fuel - Operation OP	\$57,618,635	\$3,096	\$57,615,539	E-43	-\$2,686,698	\$54,931,937	82.3800%	\$0	\$45,252,930	\$2,501	\$45,250,429
44	547.200	Fuel - Operation OP - Partial Allocation KS/MO	-\$195,969	\$0	-\$195,969	E-44	\$0	-\$195,969	83.7200%	\$0	-\$164,065	\$0	-\$164,065
45	548.000	Generation Expenses	\$2,105,298	\$1,658,429	\$446,869	E-45	-\$65,741	\$2,039,557	83.7200%	\$0	\$1,707,517	\$1,361,468	\$346,049
46	549.000	Misc. Other Power Generation Expense	\$642,459	\$92,144	\$550,315	E-46	-\$28,817	\$613,642	83.7200%	\$0	\$513,741	\$75,644	\$438,097
47		TOTAL OPERATION - OP	\$60,690,566	\$2,421,445	\$58,269,121		-\$2,792,673	\$57,897,893		\$0	\$47,736,029	\$1,987,816	\$45,748,213
48		MAINTENANCE - OP											
49	551.000	Prod Comb. - Maintenance Superv & Engr.	\$383,800	\$457,364	-\$73,564	E-49	-\$18,186	\$365,614	83.7200%	\$0	\$306,092	\$375,467	-\$69,375
50	552.000	Prod Comb Turbo - Main. Of Structures	\$150,548	\$151,386	-\$838	E-50	\$32,376	\$182,924	83.7200%	\$0	\$153,144	\$124,278	\$28,866
51	553.000	Prod - Maint of Gen & Electric Plant	\$6,235,328	\$782,621	\$5,452,707	E-51	\$1,322,578	\$7,557,906	83.7200%	\$0	\$6,327,479	\$642,483	\$5,684,996
52	554.000	Prod Maint Misc Other Power Gener.	\$590,809	\$486,118	\$104,691	E-52	\$7,333	\$598,142	83.7200%	\$0	\$500,764	\$399,073	\$101,691
53		TOTAL MAINTENANCE - OP	\$7,360,485	\$1,877,489	\$5,482,996		\$1,344,101	\$8,704,586		\$0	\$7,287,479	\$1,541,301	\$5,746,178
54		TOTAL OTHER POWER GENERATION	\$68,051,051	\$4,298,934	\$63,752,117		-\$1,448,572	\$66,602,479		\$0	\$55,023,508	\$3,629,117	\$51,494,391
55		OTHER POWER SUPPLY EXPENSES											
56	555.000	Purchased Power (Energy Only)	\$58,565,065	\$0	\$58,565,065	E-56	-\$2,379,375	\$56,185,690	82.3800%	\$0	\$46,285,771	\$0	\$46,285,771
57	555.300	Purchased Power (Demand Only)	\$10,008,811	\$0	\$10,008,811	E-57	\$0	\$10,008,811	83.7200%	\$0	\$8,379,377	\$0	\$8,379,377
58	556.000	System Control & Load Dispatching	\$3,331,683	\$1,366,549	\$1,965,134	E-58	-\$1,199,107	\$2,132,576	83.7200%	\$0	\$1,785,392	\$1,121,852	\$663,540
59	557.000	Other Expense - Power Supply	\$556,211	\$0	\$556,211	E-59	\$183,154	\$739,365	83.7200%	\$0	\$618,996	\$0	\$618,996
60	421.100	Intan/Plum Point Deferred Exp	\$201,333	\$0	\$201,333	E-60	\$0	\$201,333	83.7200%	\$0	\$168,556	\$0	\$168,556
61		TOTAL OTHER POWER SUPPLY EXPENSES	\$72,663,103	\$1,366,549	\$71,296,554		-\$3,395,328	\$69,267,775		\$0	\$57,238,092	\$1,121,852	\$56,116,240
62		TOTAL POWER PRODUCTION EXPENSES	\$210,129,321	\$13,056,707	\$197,072,614		-\$5,878,763	\$204,250,558		\$389,653	\$167,686,282	\$10,666,374	\$157,019,908
63		TRANSMISSION EXPENSES											

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64		OPERATION - TRANSMISSION EXP.											
65	560.000	Operation Suprv. and Engin.	\$384,930	\$196,822	\$188,108	E-65	-\$3,823	\$381,107	83.7200%	\$0	\$319,063	\$161,579	\$157,484
66	561.000	Transmission Expense	\$678,627	\$462,483	\$216,144	E-66	-\$8,983	\$669,644	83.7200%	\$0	\$560,626	\$379,670	\$480,956
67	562.000	Station Expenses	\$198,496	\$98,854	\$99,642	E-67	\$1,122	\$199,618	83.7200%	\$0	\$167,120	\$81,153	\$85,967
68	563.000	Overhead Line Expenses	\$95,531	\$75,325	\$20,206	E-68	-\$1,463	\$94,068	83.7200%	\$0	\$78,753	\$61,837	\$16,916
69	565.000	Transmission of Electric By Others	\$17,166,161	\$0	\$17,166,161	E-69	\$890,329	\$18,056,490	83.7200%	\$0	\$15,116,893	\$0	\$15,116,893
70	566.000	Misc. Transmission Expenses	\$789,277	\$580,776	\$208,501	E-70	-\$11,281	\$777,996	83.7200%	\$0	\$651,338	\$476,781	\$174,557
71	567.000	Rents - Transmission	\$175	\$0	\$175	E-71	\$0	\$175	83.7200%	\$0	\$147	\$0	\$147
72		TOTAL OPERATION - TRANSMISSION EXP.	\$19,313,197	\$1,414,260	\$17,898,937		\$865,901	\$20,179,098		\$0	\$16,893,940	\$1,161,020	\$15,732,920
73		MAINTENANCE - TRANSMISSION EXP.											
74	568.000	Maintenance Supervision & Engin.	\$142,648	\$126,855	\$15,793	E-74	-\$2,464	\$140,184	83.7200%	\$0	\$117,362	\$104,140	\$13,222
75	569.000	Trans Maintenance of Structures	\$6,046	\$0	\$6,046	E-75	\$0	\$6,046	83.7200%	\$0	\$5,062	\$0	\$5,062
76	570.000	Trans Maintenance of Station Equipment	\$1,282,087	\$802,161	\$479,926	E-76	-\$15,454	\$1,266,633	83.7200%	\$0	\$1,060,425	\$658,525	\$401,900
77	571.000	Trans Maintenance of Overhead Lines	\$1,844,062	\$182,780	\$1,661,282	E-77	\$21,568	\$1,865,630	83.7200%	-\$64,931	\$1,496,974	\$150,051	\$1,346,923
78	571.100	Tracker Adjustment - MO Only	\$335,133	\$0	\$335,133	E-78	\$0	\$335,133	100.0000%	\$0	\$335,133	\$0	\$335,133
79		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$3,609,976	\$1,111,796	\$2,498,180		\$3,650	\$3,613,626		-\$64,931	\$3,014,956	\$912,716	\$2,102,240
80		TOTAL TRANSMISSION EXPENSES	\$22,923,173	\$2,526,056	\$20,397,117		\$869,551	\$23,792,724		-\$64,931	\$19,908,896	\$2,073,736	\$17,835,160
81		DISTRIBUTION EXPENSES											
82		OPERATION - DIST. EXPENSES											
83	580.000	Distr. - Operation Supervision & Engin.	\$1,069,205	\$715,189	\$354,016	E-83	-\$13,892	\$1,055,313	89.2773%	\$0	\$942,155	\$626,099	\$316,056
84	582.000	Distr. - Station Expense	\$426,849	\$319,848	\$107,001	E-84	-\$6,462	\$420,387	89.2773%	\$0	\$375,310	\$280,005	\$95,305
85	583.000	Distr. - Overhead Line Expense	\$2,001,617	\$1,378,386	\$623,231	E-85	-\$26,774	\$1,974,843	89.2773%	\$0	\$1,763,087	\$1,206,683	\$556,404
86	584.000	Distr. - Underground Line Expense	\$694,703	\$282,418	\$412,285	E-86	-\$5,486	\$689,217	89.2773%	\$0	\$615,314	\$247,237	\$368,077
87	585.000	Distr. - Street Lighting & Signal System Exp.	\$67,978	\$26,703	\$41,275	E-87	-\$519	\$67,459	89.2773%	\$0	\$60,225	\$23,376	\$36,849
88	586.000	Distr. - Meters	\$2,862,507	\$2,120,827	\$741,680	E-88	-\$41,195	\$2,821,312	89.2773%	\$0	\$2,518,791	\$1,856,639	\$662,152
89	587.000	Distr. - Customer Installations Expense	\$116,391	\$128,561	-\$12,170	E-89	-\$2,497	\$113,894	89.2773%	\$0	\$101,682	\$112,547	-\$10,865
90	588.000	Distr. - Misc. Distribution Expense	\$1,346,855	\$553,016	\$793,839	E-90	-\$10,755	\$1,336,100	89.2773%	\$0	\$1,192,834	\$484,128	\$708,706
91	589.000	Distr. - Rents	\$2,168	\$0	\$2,168	E-91	\$0	\$2,168	89.2773%	\$0	\$1,936	\$0	\$1,936
92		TOTAL OPERATION - DIST. EXPENSES	\$8,588,273	\$5,524,948	\$3,063,325		-\$107,580	\$8,480,693		\$0	\$7,571,334	\$4,836,714	\$2,734,620
93		MAINTENANCE - DISTRIB. EXPENSES											
94	590.000	Distr. Maintenance Supervision & Engin.	\$260,634	\$237,292	\$23,342	E-94	-\$4,609	\$256,025	89.2773%	\$0	\$228,572	\$207,733	\$20,839
95	591.000	Distr. Maintenance of Structures	\$52,982	\$16,783	\$36,199	E-95	-\$326	\$52,656	89.2773%	\$0	\$47,008	\$14,692	\$32,317
96	592.000	Distr. Maintenance of Station Equipment	\$2,055,353	\$843,017	\$1,212,336	E-96	-\$16,375	\$2,038,978	89.2773%	\$0	\$1,820,345	\$738,004	\$1,082,341
97	593.000	Distr. Maintenance of Overhead Lines	\$13,748,224	\$1,938,008	\$11,810,216	E-97	\$61,171	\$13,809,395	89.2773%	-\$375,286	\$11,953,369	\$1,696,594	\$10,256,775
98	593.100	Distr. Overh. Line Tracker Adj. - MO Only	\$2,218,012	\$0	\$2,218,012	E-98	\$0	\$2,218,012	100.0000%	\$0	\$2,218,012	\$0	\$2,218,012
99	594.000	Distr. Maintenance of Underground Line	\$876,877	\$409,827	\$467,050	E-99	-\$4,682	\$872,195	89.2773%	-\$18,076	\$760,596	\$358,776	\$401,820
100	594.100	Distr. Und. Line Tracker Adjust - MO Only	\$84,583	\$0	\$84,583	E-100	\$0	\$84,583	100.0000%	\$0	\$84,583	\$0	\$84,583
101	595.000	Distr. Maintenance of Line Transformers	\$336,693	\$208,289	\$128,404	E-101	-\$4,046	\$332,647	89.2773%	\$0	\$296,979	\$182,343	\$114,636
102	596.000	Distr. Maintenance of St Lights/Signal	\$244,026	\$138,883	\$105,143	E-102	-\$2,698	\$241,328	89.2773%	\$0	\$215,451	\$121,582	\$93,869
103	597.000	Distr. Maintenance of Meters	\$270,439	\$280,130	-\$9,691	E-103	-\$5,441	\$264,998	89.2773%	\$0	\$236,583	\$245,235	-\$8,652
104	598.000	Distr. Maintenance of Misc. Distribution Plant	\$117,757	\$67,162	\$50,595	E-104	-\$1,305	\$116,452	89.2773%	\$0	\$103,965	\$58,795	\$45,170
105		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$20,265,580	\$4,139,391	\$16,126,189		\$21,689	\$20,287,269		-\$393,362	\$17,965,464	\$3,623,754	\$14,341,710
106		TOTAL DISTRIBUTION EXPENSES	\$28,853,853	\$9,664,339	\$19,189,514		-\$85,891	\$28,767,962		-\$393,362	\$26,536,798	\$8,460,468	\$17,076,330
107		CUSTOMER ACCOUNTS EXPENSE											

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108	901.000	Customer Accounts Supervision	\$594,945	\$502,191	\$92,754	E-108	-\$9,755	\$585,190	88.9214%	\$0	\$520,359	\$437,681	\$82,478
109	902.000	Customer Acts. Meter Reading Expense	\$1,841,698	\$1,575,890	\$265,808	E-109	-\$30,610	\$1,811,088	88.9214%	\$0	\$1,610,445	\$1,374,085	\$236,360
110	903.000	Customer Records & Collection	\$4,611,512	\$2,485,728	\$2,125,784	E-110	-\$61,256	\$4,550,256	88.9214%	\$0	\$4,046,151	\$2,167,410	\$1,878,741
111	904.000	Uncollectible Accounts	\$2,534,854	\$0	\$2,534,854	E-111	\$153,410	\$2,688,264	88.9214%	\$0	\$2,390,442	\$0	\$2,390,442
112	905.000	Misc. Customer Accounts Expense	\$204,226	\$9,081	\$195,145	E-112	\$79	\$204,305	88.9214%	\$0	\$181,670	\$7,918	\$173,752
113		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,787,236	\$4,572,890	\$5,214,345		\$51,868	\$9,839,103		\$0	\$8,749,067	\$3,987,294	\$4,761,773
114		CUSTOMER SERVICE & INFO. EXP.											
115	907.000	Customer Service Supervision	\$308,812	\$262,325	\$46,487	E-115	-\$5,095	\$303,717	88.9214%	\$0	\$270,070	\$228,733	\$41,337
116	908.000	Customer Assistance Expense	\$156,166	\$904,461	-\$748,295	E-116	-\$17,568	\$138,598	88.9214%	\$0	\$123,244	\$788,638	-\$665,394
117	908.101	Retail Indut Cust Assistance - Retail	\$298,062	\$0	\$298,062	E-117	\$0	\$298,062	88.9214%	\$0	\$265,041	\$0	\$265,041
118	908.103	Cust Program Collaborative Exp. - MO Only	\$0	\$0	\$0	E-118	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
119	908.104	Wholesale Customer Assistance - Wholesale	\$25,790	\$0	\$25,790	E-119	\$0	\$25,790	0.0000%	\$0	\$0	\$0	\$0
120	908.106	Retail Commercial Cust Assist - Retail	\$346,804	\$0	\$346,804	E-120	\$0	\$346,804	88.9214%	\$0	\$308,383	\$0	\$308,383
121	908.107	Retail Residential Cust Assist - Retail	\$136,624	\$0	\$136,624	E-121	\$0	\$136,624	88.9214%	\$0	\$121,488	\$0	\$121,488
122	908.113	DSM Implementation - Retail	\$9,001	\$0	\$9,001	E-122	\$0	\$9,001	88.9214%	\$0	\$8,004	\$0	\$8,004
123	908.114	Net Metering / Cogen Activities - MO Only	\$14,369	\$0	\$14,369	E-123	\$0	\$14,369	100.0000%	\$0	\$14,369	\$0	\$14,369
124	908.120	Energy Efficiency Coat Recover - AR Only	\$346,283	\$0	\$346,283	E-124	\$0	\$346,283	0.0000%	\$0	\$0	\$0	\$0
125	908.123	KS En Eff 10-EPDE-497-TAR - KS Only	\$38,335	\$0	\$38,335	E-125	\$0	\$38,335	0.0000%	\$0	\$0	\$0	\$0
126	908.124	Dem Side Mgmt Rider OK Only	-\$108,874	\$0	-\$108,874	E-126	\$0	-\$108,874	0.0000%	\$0	\$0	\$0	\$0
127	909.000	Information & Instructional Advertising	\$57,426	\$0	\$57,426	E-127	\$0	\$57,426	88.9214%	\$0	\$51,064	\$0	\$51,064
128	910.000	Misc. Customer Service Expense	\$9,686	\$0	\$9,686	E-128	\$0	\$9,686	88.9214%	\$0	\$8,613	\$0	\$8,613
129		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,638,484	\$1,166,786	\$471,698		-\$22,663	\$1,615,821		\$0	\$1,170,276	\$1,017,371	\$152,905
130		SALES EXPENSES											
131	911.000	Sales Supervision	-\$373	\$0	-\$373	E-131	\$0	-\$373	89.0665%	\$0	-\$332	\$0	-\$332
132	912.000	Sales Demonstrating & Selling Expense	\$283,185	\$213,733	\$69,452	E-132	-\$4,152	\$279,033	89.0665%	\$0	\$248,524	\$186,666	\$61,858
133	916.000	Miscellaneous Sales Expense	\$521	\$0	\$521	E-133	\$0	\$521	89.0665%	\$0	\$464	\$0	\$464
134		TOTAL SALES EXPENSES	\$283,333	\$213,733	\$69,600		-\$4,152	\$279,181		\$0	\$248,656	\$186,666	\$61,990
135		ADMIN. & GENERAL EXPENSES											
136		OPERATION- ADMIN. & GENERAL EXP.											
137	920.000	Administrative & General Salaries	\$10,288,668	\$10,673,663	-\$384,995	E-137	-\$536,788	\$9,751,880	88.6719%	\$0	\$8,647,178	\$9,280,701	-\$633,523
138	921.000	Office Supplies & Expenses	\$3,611,288	\$0	\$3,611,288	E-138	-\$281,122	\$3,330,166	88.6719%	\$0	\$2,952,921	\$0	\$2,952,921
139	922.000	Administrative Expenses Transferred - Credit	-\$2,754,773	\$0	-\$2,754,773	E-139	\$0	-\$2,754,773	88.6719%	\$0	-\$2,442,710	\$0	-\$2,442,710
140	923.000	Outside Services Employed	\$3,295,542	\$0	\$3,295,542	E-140	-\$211,877	\$3,083,665	88.6719%	\$0	\$2,734,344	\$0	\$2,734,344
141	924.000	Property Insurance	\$3,027,659	\$0	\$3,027,659	E-141	-\$149,187	\$2,878,472	88.6719%	\$0	\$2,552,396	\$0	\$2,552,396
142	925.000	Injuries and Damages	\$1,700,012	\$0	\$1,700,012	E-142	-\$89,607	\$1,610,405	88.6719%	\$0	\$1,427,977	\$0	\$1,427,977
143	926.000	Employee Pensions and Benefits	\$21,039,724	\$544,301	\$20,495,423	E-143	\$1,082,391	\$22,122,115	88.6719%	\$2,268,841	\$21,874,940	\$3,268,998	\$18,605,942
144	928.000	Regulatory Commission Expenses	\$0	\$0	\$0	E-144	\$0	\$0	100.0000%	\$1,002,053	\$1,002,053	\$0	\$1,002,053
145	929.000	Duplicate Charges - Credit	-\$230,147	\$0	-\$230,147	E-145	\$0	-\$230,147	88.6719%	\$0	-\$204,076	\$0	-\$204,076
146	930.000	General Advertising Expense	\$2,324,060	\$9,845	\$2,314,215	E-146	-\$5,148	\$2,318,917	88.6719%	\$0	\$2,056,223	\$8,560	\$2,047,663
147	931.000	Admin. & General - Rents	\$118,236	\$0	\$118,236	E-147	\$0	\$118,236	88.6719%	\$0	\$104,842	\$0	\$104,842
148		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$42,420,269	\$11,227,809	\$31,192,460		-\$191,338	\$42,228,931		\$3,260,894	\$40,706,088	\$12,558,259	\$28,147,829
149		MAINT., ADMIN. & GENERAL EXP.											
150	935.000	Maintenance of General Plant	\$486,748	\$96,615	\$390,133	E-150	-\$1,877	\$484,871	88.6719%	\$0	\$429,944	\$84,006	\$345,938
151		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$486,748	\$96,615	\$390,133		-\$1,877	\$484,871		\$0	\$429,944	\$84,006	\$345,938
152		TOTAL ADMIN. & GENERAL EXPENSES	\$42,907,017	\$11,324,424	\$31,582,593		-\$193,215	\$42,713,802		\$3,260,894	\$41,136,032	\$12,642,265	\$28,493,767

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153		INTEREST ON CUSTOMER DEPOSITS											
154	431.100	Customer Deposit Interest	\$0	\$0	\$0	E-154	\$0	\$0	100.0000%	\$462,947	\$462,947	\$0	\$462,947
155		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0		\$0	\$0		\$462,947	\$462,947	\$0	\$462,947
156		DEPRECIATION EXPENSE											
157	403.000	Depreciation Expense, Dep. Exp.	\$62,701,471	See note (1)	See note (1)	E-157	See note (1)	\$62,701,471	89.2773%	\$3,190,116	\$59,168,296	See note (1)	See note (1)
158		TOTAL DEPRECIATION EXPENSE	\$62,701,471	\$0	\$0		\$0	\$62,701,471		\$3,190,116	\$59,168,296	\$0	\$0
159		AMORTIZATION EXPENSE											
160	0.000	DSM/Pre-MEEIA Amortization	\$0	\$0	\$0	E-160	\$0	\$0	0.0000%	\$1,251,453	\$1,251,453	\$0	\$1,251,453
161	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-161	\$0	\$0	0.0000%	\$1,987	\$1,987	\$0	\$1,987
162	0.000	Carrying Costs Iatan 1	\$0	\$0	\$0	E-162	\$0	\$0	0.0000%	\$84,729	\$84,729	\$0	\$84,729
163	0.000	Carrying Costs Iatan 2	\$0	\$0	\$0	E-163	\$0	\$0	0.0000%	\$44,828	\$44,828	\$0	\$44,828
164	0.000	Joplin Tornado May 2011 AAO Amort	\$0	\$0	\$0	E-164	\$0	\$0	0.0000%	\$183,564	\$183,564	\$0	\$183,564
165	403.001	Solar Rebate Amortization	\$0	\$0	\$0	E-165	\$0	\$0	100.0000%	\$172,807	\$172,807	\$0	\$172,807
166	403.003	MO Iatan I AmDp ER-2010-0130 - MO Only	\$47,265	\$0	\$47,265	E-166	\$0	\$47,265	100.0000%	\$0	\$47,265	\$0	\$47,265
167	403.009	MO Iatan II AmDp ER-2011-0004 - MO Only	\$44,356	\$0	\$44,356	E-167	\$0	\$44,356	100.0000%	\$0	\$44,356	\$0	\$44,356
168	403.011	MO PlmPt Amrt Dep ER-2011-0004 - MO Only	\$578	\$0	\$578	E-168	\$0	\$578	100.0000%	\$0	\$578	\$0	\$578
169	403.012	Amort 5-22-11 Tornado - MO Only	\$134,549	\$0	\$134,549	E-169	\$0	\$134,549	100.0000%	\$0	\$134,549	\$0	\$134,549
170	403.013	Plum Point, Iatan 2, and Iatan Common O&M Tracker - MO Only	\$0	\$0	\$0	E-170	\$0	\$0	100.0000%	-\$176,694	-\$176,694	\$0	-\$176,694
171	404.000	Common Stock Issuance Exp, Amortiz	\$304,613	\$0	\$304,613	E-171	-\$304,613	\$0	85.4155%	\$0	\$0	\$0	\$0
172	404.000	Amortization of Electric Plant	\$2,611,413	\$0	\$2,611,413	E-172	\$311,510	\$2,922,923	86.1023%	\$0	\$2,516,704	\$0	\$2,516,704
173	404.000	Amortization of ITC	\$0	\$0	\$0	E-173	\$0	\$0	100.0000%	-\$156,203	-\$156,203	\$0	-\$156,203
174		TOTAL AMORTIZATION EXPENSE	\$3,142,774	\$0	\$3,142,774		\$6,897	\$3,149,671		\$1,406,471	\$4,149,923	\$0	\$4,149,923
175		OTHER OPERATING EXPENSES											
176	408.141	Prov - Foab Taxes - Electric	\$3,209,983	\$0	\$3,209,983	E-176	-\$39,135	\$3,170,848	73.0400%	\$0	\$2,315,988	-\$28,584	\$2,344,572
177	408.144	Payroll Taxes - Iatan	\$193,824	\$0	\$193,824	E-177	\$0	\$193,824	73.0400%	\$0	\$141,569	\$0	\$141,569
178	408.511	Prov - Fed Unemp Compens Tax	\$22,421	\$0	\$22,421	E-178	-\$1,438	\$20,983	73.0400%	\$0	\$15,326	-\$1,050	\$16,376
179	408.512	Prov - St Unemp Compens Tax	\$35,758	\$0	\$35,758	E-179	-\$10,882	\$24,876	73.0400%	\$0	\$18,170	-\$7,948	\$26,118
180	408.610	Property Tax	\$19,398,811	\$0	\$19,398,811	E-180	\$2,515,347	\$21,914,158	89.6491%	\$0	\$19,645,845	\$0	\$19,645,845
181	408.910	Prov - Ecorp Franchise Tax	\$114,578	\$0	\$114,578	E-181	\$0	\$114,578	0.0000%	\$0	\$0	\$0	\$0
182	408.930	Prov - City Tax or Fee	\$0	\$0	\$0	E-182	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
183		TOTAL OTHER OPERATING EXPENSES	\$22,975,375	\$0	\$22,975,375		\$2,463,892	\$25,439,267		\$0	\$22,136,898	-\$37,582	\$22,174,480
184		TOTAL OPERATING EXPENSE	\$405,342,036	\$42,524,935	\$300,115,630		-\$2,792,476	\$402,549,660		\$8,251,788	\$350,354,071	\$38,996,692	\$252,189,183
185		NET INCOME BEFORE TAXES	\$158,319,981					\$161,112,457		-\$18,733,599	\$121,129,305		
186		INCOME TAXES											
187	409.100	Current Income Taxes	\$15,694,879	See note (1)	See note (1)	E-187	See note (1)	\$15,694,879	89.6135%	-\$14,064,730	\$0	See note (1)	See note (1)
188		TOTAL INCOME TAXES	\$15,694,879					\$15,694,879		-\$14,064,730	\$0		
189		DEFERRED INCOME TAXES											
190	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$22,177,862	See note (1)	See note (1)	E-190	See note (1)	\$22,177,862	89.6135%	\$15,194,945	\$35,069,303	See note (1)	See note (1)
191	411.000	Amortization of Deferred ITC	\$0			E-191		\$0	100.0000%	-\$332,056	-\$332,056		
192	411.411	Amort of Excess Deferred Income Taxes	\$0			E-192		\$0	100.0000%	-\$74,821	-\$74,821		
193		TOTAL DEFERRED INCOME TAXES	\$22,177,862					\$22,177,862		\$14,788,068	\$34,662,426		
194		NET OPERATING INCOME	\$120,447,240					\$123,239,716		-\$19,455,937	\$86,466,879		

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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	M MO Adj. Juris. Non Labor L + M = K
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(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

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Rev-2	Retail Revenue		\$0	\$0	\$0	\$0	\$15,274,592	\$15,274,592
	1. To adjust to update period retail revenues. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$1,102,230	
	2. To include billing adjustments. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$7,373,486	
	3. To adjust Energy Efficiency Pre-MEEIA. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$1,392,503	
	4. To adjust Annual Excess Facilities. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$2,427,647	
	5. To annualize and normalize large customer growth. (B. Fortson)		\$0	\$0		\$0	-\$724,284	
	6. To adjust for customers that switched rate classes. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$721,924	
	7. To normalize weather for a 30 year normal and adjustment for 365 days consumption. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	-\$4,906,632	
	8. To annualize rate case. (R. Kliethermes)		\$0	\$0		\$0	\$13,041,475	
	9. To annualize and normalize revenues for customer growth. (A. Sarver)		\$0	\$0		\$0	\$1,268,664	
	10. To update time period adjustment. (R. Kliethermes)		\$0	\$0		\$0	-\$6,422,421	
Rev-3	Franchise Fees - Retail Revenue		\$0	\$0	\$0	\$0	-\$8,811,809	-\$8,811,809
	1. To eliminate franchise fees from test year. (A. Sarver)		\$0	\$0		\$0	-\$8,811,809	
Rev-5	Sales for Resale - Off System		\$0	\$0	\$0	\$0	-\$14,896,485	-\$14,896,485
	1. To annualize SPP IM sales. (A. McMellen)		\$0	\$0		\$0	\$4,495,872	
	2. To annualize SPP IM sales (Ancillary & Misc). (A. McMellen)		\$0	\$0		\$0	-\$1,599,730	
	3. To remove off-system sales. (A. McMellen)		\$0	\$0		\$0	-\$17,792,627	
Rev-10	Reconnect/Surge Arrestor/Misc.	451.000	\$0	\$0	\$0	\$0	-\$3,480	-\$3,480
	1. To remove water revenues from updated test year. (A. Sarver)		\$0	\$0		\$0	-\$3,480	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	\$123,113	\$123,113
	1. To adjust rent from electric property. (A. Sarver)		\$0	\$0		\$0	\$123,113	
Rev-12	Other Electric Revenue	456.000	\$0	\$0	\$0	\$0	-\$875,449	-\$875,449
	1. To remove Missouri non-Jurisdictional revenue. (A. Sarver)		\$0	\$0		\$0	-\$398,047	
	2. To adjust REC's to 9/30/2015. (A. Sarver)		\$0	\$0		\$0	-\$477,402	
Rev-14	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$1,292,293	-\$1,292,293

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	1. To normalize SPP transmission revenues. (A. McMellen)		\$0	\$0		\$0	\$222,925	
	2. To remove Missouri non-jurisdictional revenue. (A McMellen)		\$0	\$0		\$0	-\$1,615,218	
E-4	Operation Supervision & Engineering	500.000	-\$22,563	\$236,261	\$212,708	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized payroll expense. (J. Green)		-\$22,563	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	\$9,938		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	-\$50,364		\$0	\$0	
	4. To normalize Iatan Operations Expense to a six-year average. (J. Green)		\$0	-\$18,174		\$0	\$0	
	5. To normalize Iatan 2 Operations Expense to a five-year average. (J. Green)		\$0	\$18,623		\$0	\$0	
	6. To normalize Iatan Common Operations Expense to a five year average. (J. Green)		\$0	\$197,694		\$0	\$0	
	7. To normalize Plum Point Operations Expense to a five-year average. (J. Green)		\$0	\$77,544		\$0	\$0	
E-6	Fuel	501.000	-\$14,104	-\$2,817,859	-\$2,831,963	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$14,104	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level. (K. Foster)		\$0	-\$2,817,859		\$0	\$0	
E-7	Fuel - MO Only	501.100	\$0	\$0	\$0	\$0	\$389,653	\$389,653
	1. To annualize the SWPA amortization. (A. McMellen)		\$0	\$0		\$0	\$389,653	
E-8	Steam Expense	502.000	-\$21,798	\$501,634	\$479,836	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$21,798	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	-\$50,818		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	\$427		\$0	\$0	
	4. To normalize Iatan Operations Expense to a six-year average. (J. Green)		\$0	-\$10,483		\$0	\$0	
	5. To normalize Iatan 2 Operations Expense to a five-year average. (J. Green)		\$0	-\$66,195		\$0	\$0	
	6. To normalize Iatan Common Operations Expense to a five year average. (J. Green)		\$0	\$460,186		\$0	\$0	
	7. To normalize Plum Point Operations Expense to a five-year average. (J. Green)		\$0	\$168,517		\$0	\$0	
E-9	Electric Expense	605.000	-\$7,199	\$34,282	\$27,083	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$7,199	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	-\$16,184		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	-\$5,147		\$0	\$0	
	4. To normalize Iatan Operations Expense to a six-year average. (J. Green)		\$0	-\$24,128		\$0	\$0	
	5. To normalize Iatan 2 Operations Expense to a five-year average. (J. Green)		\$0	-\$38,719		\$0	\$0	
	6. To normalize Iatan Common Operations Expense to a five year average. (J. Green)		\$0	\$118,460		\$0	\$0	
E-10	Misc. Steam Power Expense	506.000	-\$4,335	\$262,625	\$248,290	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,335	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	\$21,353		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	\$3,738		\$0	\$0	
	4. To normalize Iatan Operations Expense to a six-year average. (J. Green)		\$0	-\$33,281		\$0	\$0	
	5. To normalize Iatan 2 Operations Expense to a five-year average. (J. Green)		\$0	-\$25,046		\$0	\$0	
	6. To normalize Iatan Common Operations Expense to a five year average. (J. Green)		\$0	\$173,890		\$0	\$0	
	7. To normalize Plum Point Operations Expense to a five-year average. (J. Green)		\$0	\$111,971		\$0	\$0	
E-11	Rents	507.000	\$0	-\$540	-\$640	\$0	\$0	\$0
	1. To normalize Iatan Operations Expense to a six-year average. (J. Green)		\$0	\$59		\$0	\$0	
	2. To normalize Iatan 2 Operations Expense to a five-year average. (J. Green)		\$0	-\$1,533		\$0	\$0	
	3. To normalize Iatan Common Operations Expense to a five year average. (J. Green)		\$0	\$934		\$0	\$0	
E-15	Maintenance Supervision	510.000	-\$8,904	\$124,335	\$115,431	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$8,904	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,892		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,591		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$2,541		\$0	\$0	
	5. To normalize Iatan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,455		\$0	\$0	

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	6. To normalize Iatan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$8,169		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green)		\$0	\$113,779		\$0	\$0	
E-17	Maintenance of Structures	511.000	-\$9,286	\$229,597	\$220,311	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$9,286	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$4,155		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	\$18,889		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$7,630		\$0	\$0	
	5. To normalize Iatan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	-\$19,957		\$0	\$0	
	6. To normalize Iatan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$178,794		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green)		\$0	\$55,346		\$0	\$0	
E-18	Maintenance of Boiler Plant	512.000	-\$24,270	\$468,688	\$444,418	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$24,270	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$43,458		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	-\$81,477		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$40,747		\$0	\$0	
	5. To normalize Iatan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	-\$180,994		\$0	\$0	
	6. To normalize Iatan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$211,486		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green)		\$0	\$603,878		\$0	\$0	
E-19	Maintenance of Electric Plant	513.000	-\$8,286	\$15,214	\$6,928	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$8,286	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$4,169		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	-\$124,702		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	\$58,531		\$0	\$0	
	5. To normalize Iatan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	-\$15,243		\$0	\$0	

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	6. To normalize Iatan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$639		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green)		\$0	\$100,158		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant	514,000	-\$12,476	\$69,177	\$56,701	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$12,476	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$42,406		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	-\$17,878		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$76		\$0	\$0	
	5. To normalize Iatan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	\$5,132		\$0	\$0	
	6. To normalize Iatan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$192		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green)		\$0	\$39,401		\$0	\$0	
E-26	Operation Superv/ & Engin. Hydro	535,000	-\$1,428	\$1,299	-\$129	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,428	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$1,299		\$0	\$0	
E-27	Water for Power	536,000	\$0	\$90	\$90	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$90		\$0	\$0	
E-28	Hydraulic Expenses	537,000	-\$129	\$796	\$667	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$129	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$796		\$0	\$0	
E-29	Electric Expense Hydro	538,000	-\$639	-\$511	-\$1,150	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$639	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	-\$511		\$0	\$0	
E-30	Misc. Hydraulic Power Gen. Expenses	539,000	-\$2,394	\$15,195	\$12,801	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,394	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$15,195		\$0	\$0	

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E-33	Maintenance Superv. & Engineering	541.000	-\$1,541	\$1,034	-\$507	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,541	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,034		\$0	\$0	
E-34	Maintenance of Structures - Maint.	542.000	-\$544	-\$37	-\$581	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$544	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	-\$37		\$0	\$0	
E-35	Maint. of Reservoirs, Dams & Waterways	543.000	-\$1,372	-\$24,751	-\$26,123	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,372	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	-\$24,751		\$0	\$0	
E-36	Maintenance of Electric Plant	544.000	-\$1,239	-\$1,295	-\$2,534	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,239	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	-\$1,295		\$0	\$0	
E-37	Maint. of Misc. Hydraulic Plant	545.000	-\$1,070	\$4,470	\$3,400	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,070	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	\$4,470		\$0	\$0	
E-42	Operation Superv. & Engineering	546.000	-\$12,971	\$1,554	-\$11,417	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$12,971	\$0		\$0	\$0	
	2. To normalize Energy Center Operations Expense to a five-year average. (J. Green)		\$0	\$250		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (J. Green)		\$0	-\$341		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$1,645		\$0	\$0	
E-43	Fuel - Operation OP	547.000	-\$60	-\$2,686,638	-\$2,686,698	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$60	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level. (K. Foster)		\$0	-\$2,686,638		\$0	\$0	
E-45	Generation Expenses	548.000	-\$32,213	-\$33,528	-\$65,741	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$32,213	\$0		\$0	\$0	
	2. To normalize Energy Center Operations Expense to a five-year average. (J. Green)		\$0	-\$6,549		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (J. Green)		\$0	-\$1,418		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	-\$18,246		\$0	\$0	
	5. To normalize Stateline Common Operations Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	-\$7,315		\$0	\$0	
E-46	Misc, Other Power Generation Expense	549.000	-\$1,790	-\$27,027	-\$28,817	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,790	\$0		\$0	\$0	
	2. To normalize Energy Center Operations Expense to a five-year average. (J. Green)		\$0	-\$4,415		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (J. Green)		\$0	-\$212		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$4,444		\$0	\$0	
	5. To normalize Stateline Common Operations Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	-\$26,844		\$0	\$0	
E-49	Prod Comb. - Maintenance Supery & Engin.	551.000	-\$8,884	-\$9,302	-\$18,186	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$8,884	\$0		\$0	\$0	
	2. To normalize Energy Center Maintenance Expense to a five-year average. (J. Green)		\$0	-\$8,835		\$0	\$0	
	3. To normalize Stateline Maintenance Expense to a five-year average. (J. Green)		\$0	-\$813		\$0	\$0	
	4. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$501		\$0	\$0	
	5. To normalize Stateline Common Maintenance Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	-\$155		\$0	\$0	
E-50	Prod Comb Turbo - Main. Of Structures	552.000	-\$2,941	\$35,317	\$32,376	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,941	\$0		\$0	\$0	
	2. To normalize Stateline Maintenance Expense to a five-year average. (J. Green)		\$0	\$34,117		\$0	\$0	
	3. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	-\$2,748		\$0	\$0	

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	4. To normalize Stateline Common Maintenance Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	\$3,948		\$0	\$0	
E-51	Prod. Maint of Gen & Electric Plant	553.000	-\$15,202	\$1,337,780	\$1,322,578	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$15,202	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	\$94,577		\$0	\$0	
	3. To normalize Energy Center Maintenance Expense to a five-year average. (J. Green)		\$0	\$456,134		\$0	\$0	
	4. To normalize Stateline Maintenance Expense to a five-year average. (J. Green)		\$0	\$31,141		\$0	\$0	
	5. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$752,217		\$0	\$0	
	6. To normalize Stateline Common Maintenance Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	\$3,711		\$0	\$0	
E-52	Prod Maint Misc Other Power Gener.	554.000	-\$9,442	\$16,775	\$7,333	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$9,442	\$0		\$0	\$0	
	2. To normalize Energy Center Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,131		\$0	\$0	
	3. To normalize Stateline Maintenance Expense to a five-year average. (J. Green)		\$0	-\$2,193		\$0	\$0	
	4. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	-\$4,811		\$0	\$0	
	5. To normalize Stateline Common Maintenance Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	\$22,648		\$0	\$0	
E-56	Purchased Power (Energy Only)	555.000	\$0	-\$2,379,375	-\$2,379,375	\$0	\$0	\$0
	1. To annualize SPP IM Expense (Ancillary & Misc). (A. McMellen)		\$0	-\$1,776,900		\$0	\$0	
	2. To adjust purchased power expense to Staff's annualized level of Energy Charges. (K. Foster)		\$0	\$1,382,238		\$0	\$0	
	3. To adjust purchased power expense to Staff's annualized level of Demand Charges. (K. Foster)		\$0	-\$1,518,883		\$0	\$0	
	4. To annualize Plum Point PPA O&M variable costs. (K. Foster)		\$0	-\$465,830		\$0	\$0	
E-58	System Control & Load Dispatching	556.000	-\$26,544	-\$1,172,563	-\$1,199,107	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$26,544	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	\$391		\$0	\$0	

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	3. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$20		\$0	\$0	
	4. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green)		\$0	\$63,248		\$0	\$0	
	5. To remove costs related to EDI. (A. McMellen)		\$0	-\$1,236,182		\$0	\$0	
E-59	Other Expense - Power Supply	557.000	\$0	\$183,154	\$183,154	\$0	\$0	\$0
	1. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$9,906		\$0	\$0	
	2. To normalize Iatan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	-\$2,647		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$54,593		\$0	\$0	
	4. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green)		\$0	\$141,114		\$0	\$0	
E-65	Operation Suprv. and Engr.	560.000	-\$3,823	\$0	-\$3,823	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$3,823	\$0		\$0	\$0	
E-66	Transmission Expense	561.000	-\$8,983	\$0	-\$8,983	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$8,983	\$0		\$0	\$0	
E-67	Station Expenses	562.000	-\$1,920	\$3,042	\$1,122	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,920	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$466		\$0	\$0	
	3. To normalize Stateline Maintenance Expense to a five-year average. (J. Green)		\$0	\$874		\$0	\$0	
	4. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$2,634		\$0	\$0	
E-68	Overhead Line Expenses	563.000	-\$1,463	\$0	-\$1,463	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,463	\$0		\$0	\$0	
E-69	Transmission of Electric By Others	565.000	\$0	\$890,329	\$890,329	\$0	\$0	\$0
	1. To normalize SPP transmission expense. (A. McMellen)		\$0	\$743,084		\$0	\$0	
	2. To adjust Transmission of Electricity by Others to reflect Staff's annualized Energy Transmission contract expense. (J. Green)		\$0	\$147,245		\$0	\$0	
E-70	Misc. Transmission Expenses	566.000	-\$11,281	\$0	-\$11,281	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$11,281	\$0		\$0	\$0	

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E-74	Maintenance Supervision & Engr.	568.000	-\$2,464	\$0	-\$2,464	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,464	\$0		\$0	\$0	
E-76	Trans Maintenance of Station Equipment	570.000	-\$15,581	\$127	-\$15,454	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$15,581	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$279		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	-\$26		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$105		\$0	\$0	
	5. To normalize Iatan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	\$537		\$0	\$0	
E-77	Trans Maintenance of Overhead Lines	571.000	-\$3,550	\$25,118	\$21,568	\$0	-\$64,931	-\$64,931
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$3,550	\$0		\$0	\$0	
	2. To amortize vegetation tracker over five years. (J. Green)		\$0	\$0		\$0	-\$64,931	
	3. To annualize Remediation and Inspection Expense. (J. Green)		\$0	\$25,118		\$0	\$0	
E-83	Distrb. - Operation Supervision & Engr.	580.000	-\$13,892	\$0	-\$13,892	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$13,892	\$0		\$0	\$0	
E-84	Distrb. - Station Expense	582.000	-\$6,213	-\$249	-\$6,462	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$6,213	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	-\$249		\$0	\$0	
E-85	Distrb. - Overhead Line Expense	583.000	-\$26,774	\$0	-\$26,774	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$26,774	\$0		\$0	\$0	
E-86	Distrb. - Underground Line Expense	584.000	-\$5,486	\$0	-\$5,486	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$5,486	\$0		\$0	\$0	
E-87	Distrb. - Street Lighting & Signal System Exp.	585.000	-\$519	\$0	-\$519	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$519	\$0		\$0	\$0	
E-88	Distrb. - Meters	586.000	-\$41,195	\$0	-\$41,195	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$41,195	\$0		\$0	\$0	
E-89	Distrib. - Customer Installations Expense	587,000	-\$2,497	\$0	-\$2,497	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,497	\$0		\$0	\$0	
E-90	Distrib. - Misc. Distribution Expense	588,000	-\$10,742	-\$13	-\$10,755	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$10,742	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	-\$13		\$0	\$0	
E-94	Distrib. Maintenance Supervision & Engin.	590,000	-\$4,609	\$0	-\$4,609	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,609	\$0		\$0	\$0	
E-95	Distrib. Maintenance of Structures	591,000	-\$326	\$0	-\$326	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$326	\$0		\$0	\$0	
E-96	Distrib. Maintenance of Station Equipment	592,000	-\$16,375	\$0	-\$16,375	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$16,375	\$0		\$0	\$0	
E-97	Distrib. Maintenance of Overhead Lines	593,000	-\$37,644	\$98,815	\$61,171	\$0	-\$375,286	-\$375,286
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$37,644	\$0		\$0	\$0	
	2. To amortize vegetation tracker over five-years. (J. Green)		\$0	\$0		\$0	-\$375,286	
	3. To annualize Remediation and Inspection Expense. (J. Green)		\$0	\$98,815		\$0	\$0	
E-99	Distrib. Maintenance of Underground Line	594,000	-\$7,960	\$3,278	-\$4,682	\$0	-\$18,076	-\$18,076
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$7,960	\$0		\$0	\$0	
	2. To amortize vegetation tracker over five years. (J. Green)		\$0	\$0		\$0	-\$18,076	
	3. To annualize Remediation and Inspection Expense. (J. Green)		\$0	\$3,278		\$0	\$0	
E-101	Distrib. Maintenance of Line Transformers	595,000	-\$4,046	\$0	-\$4,046	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,046	\$0		\$0	\$0	
E-102	Distrib. Maintenance of St Lights/Signal	596,000	-\$2,698	\$0	-\$2,698	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,698	\$0		\$0	\$0	

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E-103	Distrb. Maintenance of Meters	597.000	-\$5,441	\$0	-\$5,441	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$5,441	\$0		\$0	\$0	
E-104	Distrb. Maintenance of Misc. Distribution Plant	598.000	-\$1,305	\$0	-\$1,305	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,305	\$0		\$0	\$0	
E-108	Customer Accounts Supervision	901.000	-\$9,755	\$0	-\$9,755	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$9,755	\$0		\$0	\$0	
E-109	Customer Acts. Meter Reading Expense	902.000	-\$30,610	\$0	-\$30,610	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$30,610	\$0		\$0	\$0	
E-110	Customer Records & Collection	903.000	-\$48,283	-\$12,973	-\$61,256	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$48,283	\$0		\$0	\$0	
	2. Annualize Software Maintenance expense. (K. Foster)		\$0	-\$4,107		\$0	\$0	
	3. Adjustments to annualize postage expense. (J. Grisham)		\$0	-\$8,866		\$0	\$0	
E-111	Uncollectible Accounts	904.000	\$0	\$153,410	\$153,410	\$0	\$0	\$0
	1. Adjustment to normalize bad debt expense. (A. Sarver)		\$0	\$153,410		\$0	\$0	
E-112	Misc. Customer Accounts Expense	905.000	-\$176	\$255	\$79	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$176	\$0		\$0	\$0	
	2. To adjust O&M total from test year to update period for insurance. (J. Grisham)		\$0	\$255		\$0	\$0	
E-115	Customer Service Supervision	907.000	-\$5,095	\$0	-\$5,095	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$5,095	\$0		\$0	\$0	
E-116	Customer Assistance Expense	908.000	-\$17,568	\$0	-\$17,568	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$17,568	\$0		\$0	\$0	
E-132	Sales Demonstrating & Selling Expense	912.000	-\$4,152	\$0	-\$4,152	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,152	\$0		\$0	\$0	
E-137	Administrative & General Salaries	920.000	-\$207,325	-\$329,463	-\$536,788	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff annualized payroll expense. (J. Green)		-\$207,325	\$0		\$0	\$0	
	2. To remove A&G expenses related to water. (A. McMellen)		\$0	-\$329,463		\$0	\$0	
E-138	Office Supplies & Expenses	921.000	\$0	-\$281,122	-\$281,122	\$0	\$0	\$0
	1. Annualize Software Maintenance expense. (K. Foster)		\$0	-\$165,482		\$0	\$0	
	2. To remove A&G expenses related to water. (A. McMellen)		\$0	-\$115,640		\$0	\$0	
E-140	Outside Services Employed	923.000	\$0	-\$211,877	-\$211,877	\$0	\$0	\$0
	1. To normalized outside services. (K. Foster)		\$0	-\$211,877		\$0	\$0	
E-141	Property Insurance	924.000	\$0	-\$149,187	-\$149,187	\$0	\$0	\$0
	1. To adjust O&M total from test year to update period for insurance. (J. Grisham)		\$0	-\$149,187		\$0	\$0	
E-142	Injuries and Damages	925.000	\$0	-\$89,607	-\$89,607	\$0	\$0	\$0
	1. To adjust for normalized injuries and damages on actual payments. (A. Sarver)		\$0	-\$129,210		\$0	\$0	
	2. To adjust O&M total from test year to update period for insurance. (J. Grisham)		\$0	\$9,136		\$0	\$0	
	3. To annualize Worker's Compensation. (A. Sarver)		\$0	\$30,467		\$0	\$0	
E-143	Employee Pensions and Benefits	926.000	\$594,907	\$487,484	\$1,082,391	\$2,258,841	\$0	\$2,258,841
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$9,139	\$0		\$0	\$0	
	2. On-going FAS 87 Pension Expense. (P. Harrison)		\$0	\$0		\$1,313,149	\$0	
	3. On-going FAS 106 OPEBs Expense. (P. Harrison)		\$0	\$0		\$945,692	\$0	
	4. To adjust O&M total from test year to update period for insurance. (J. Grisham)		-\$1,963	\$0		\$0	\$0	
	5. Adjustment to annualize employee benefits. (J. Green)		\$0	\$487,484		\$0	\$0	
	6. To adjust for Staff's annualized amount of 401(K). (J. Green)		\$606,009	\$0		\$0	\$0	
E-144	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$1,002,053	\$1,002,053
	1. To normalize rate case expense. (A. Sarver)		\$0	\$0		\$0	\$7,769	
	2. To normalize depreciation study expense. (A. Sarver)		\$0	\$0		\$0	\$14,227	
	3. To normalize line loss study expense. (A. Sarver)		\$0	\$0		\$0	\$3,180	
	4. To include PSC Assessment. (J. Grisham)		\$0	\$0		\$0	\$976,877	
E-146	General Advertising Expense	930.000	-\$191	-\$4,957	-\$5,148	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$191	\$0		\$0	\$0	
	2. To adjust O&M total from test year to update period for insurance. (J. Grisham)		\$0	-\$4,957		\$0	\$0	
E-150	Maintenance of General Plant	935.000	-\$1,877	\$0	-\$1,877	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,877	\$0		\$0	\$0	
E-154	Customer Deposit Interest	431.100	\$0	\$0	\$0	\$0	\$462,947	\$462,947
	1. Interest on Customer Deposits. (J. Grisham)		\$0	\$0		\$0	\$462,947	
E-157	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$3,190,116	\$3,190,116
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,123,112	
	2. To eliminate depreciation on transportation equipment charged to O&M and construction. (A. McMellen)		\$0	\$0		\$0	-\$1,932,996	
E-160	DSM/Pre-MEEIA Amortization		\$0	\$0	\$0	\$0	\$1,251,453	\$1,251,453
	1. To amortize DSM/Pre-MEEIA costs. (A. Sarver)		\$0	\$0		\$0	\$1,251,453	
E-161	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$1,987	\$1,987
	1. To amortize carrying costs for Plum Point. (K. Foster)		\$0	\$0		\$0	\$1,987	
E-162	Carrying Costs Iatan 1		\$0	\$0	\$0	\$0	\$84,729	\$84,729
	1. To amortize carrying costs for Iatan 1. (K. Foster)		\$0	\$0		\$0	\$84,729	
E-163	Carrying Costs Iatan 2		\$0	\$0	\$0	\$0	\$44,828	\$44,828
	1. To amortize carrying costs for Iatan 2. (K. Foster)		\$0	\$0		\$0	\$44,828	
E-164	Joplin Tornado May 2011 AAO Amort		\$0	\$0	\$0	\$0	\$183,564	\$183,564
	1. To amortize Joplin tornado AAO. (A. McMellen)		\$0	\$0		\$0	\$183,564	
E-165	Solar Rebate Amortization	403.001	\$0	\$0	\$0	\$0	\$172,807	\$172,807
	1. To amortize solar rebate costs. (A. Sarver)		\$0	\$0		\$0	\$172,807	
E-170	Plum Point, Iatan 2, and Iatan Common O&M Tracker - MO Only	403.013	\$0	\$0	\$0	\$0	-\$176,694	-\$176,694
	1. Amortization of Iatan Common, Iatan 2, and Plum Point O&M Tracker. (J. Green)		\$0	\$0		\$0	-\$176,694	
E-171	Common Stock Issuance Exp. Amortiz	404.000	\$0	-\$304,613	-\$304,613	\$0	\$0	\$0
	1. To eliminate the amortization of Stock Issuance Costs. (A. Sarver)		\$0	-\$304,613		\$0	\$0	
E-172	Amortization of Electric Plant	404.000	\$0	\$311,510	\$311,510	\$0	\$0	\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
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
	1. Adjustment to annualize Amortization Expense. (J. Grisham)		\$0	\$311,510		\$0	\$0	
E-173	Amortization of ITC	404.000	\$0	\$0	\$0	\$0	-\$156,203	-\$156,203
	1. To refund ITC amortization. (A. McMellen)		\$0	\$0		\$0	-\$156,203	
E-176	Prov - Foab Taxes - Electric	408.141	-\$39,135	\$0	-\$39,135	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount for FICA taxes. (J. Green)		-\$39,135	\$0		\$0	\$0	
E-178	Prov - Fed Unemp Compens Tax	408.511	-\$1,438	\$0	-\$1,438	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of FUTA taxes. (J. Green)		-\$1,438	\$0		\$0	\$0	
E-179	Prov - St Unemp Compens Tax	408.512	-\$10,882	\$0	-\$10,882	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of SUTA taxes. (J. Green)		-\$10,882	\$0		\$0	\$0	
E-180	Property Tax	408.610	\$0	\$2,515,347	\$2,515,347	\$0	\$0	\$0
	1. Adjustment to annualize property tax. (A. Sarver)		\$0	\$2,515,347		\$0	\$0	
E-187	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$14,064,730	-\$14,064,730
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$14,064,730	
	No Adjustment		\$0	\$0		\$0	\$0	
E-190	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$15,194,945	\$15,194,945
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$15,194,945	
E-191	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$332,056	-\$332,056
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$332,056	
E-192	Amort of Excess Deferred Income Taxes	411.411	\$0	\$0	\$0	\$0	-\$74,821	-\$74,821
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$74,821	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$10,481,811	-\$10,481,811
Total Operating & Maint. Expense			-\$271,981	-\$2,620,495	-\$2,792,476	\$2,268,841	\$6,716,285	\$8,975,126

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.36% Return	E 7.48% Return	F 7.61% Return
1	TOTAL NET INCOME BEFORE TAXES		\$121,129,305	\$121,047,650	\$122,479,190	\$123,898,996
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$59,168,296	\$59,168,296	\$59,168,296	\$59,168,296
4	Nondeductible Expense		\$147,830	\$147,830	\$147,830	\$147,830
5	CIAC		\$1,898,391	\$1,898,391	\$1,898,391	\$1,898,391
6	Book Amortization		\$354,250	\$354,250	\$354,250	\$354,250
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$61,568,767	\$61,568,767	\$61,568,767	\$61,568,767
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.7320%	\$32,057,108	\$32,057,108	\$32,057,108	\$32,057,108
10	Tax Straight-Line Depreciation		\$58,600,275	\$58,600,275	\$58,600,275	\$58,600,275
11	Corporate Deferred Taxes		\$32,902,026	\$32,820,371	\$34,251,911	\$35,671,717
12	Tax Depreciation Excess		\$59,138,663	\$59,138,663	\$59,138,663	\$59,138,663
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$182,698,072	\$182,616,417	\$184,047,957	\$185,467,763
14	NET TAXABLE INCOME		\$0	\$0	\$0	\$0
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Deduct Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Income Tax at the Rate of	35.00%	\$0	\$0	\$0	\$0
21	Subtract Federal Income Tax Credits					
22	Research Credit		\$0	\$0	\$0	\$0
23	Empowerment Zone Credit		\$0	\$0	\$0	\$0
24	Solar Credit		\$0	\$0	\$0	\$0
25	Production Tax Credit		\$0	\$0	\$0	\$0
26	Net Federal Income Tax		\$0	\$0	\$0	\$0
27	PROVISION FOR MO. INCOME TAX					
28	Net Taxable Income - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Deduct Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
30	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
31	Missouri Taxable Income - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Subtract Missouri Income Tax Credits					
33	MO State Credit		\$0	\$0	\$0	\$0
34	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
35	PROVISION FOR CITY INCOME TAX					
36	Net Taxable Income - City Inc. Tax		\$0	\$0	\$0	\$0
37	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
38	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
39	City Taxable Income		\$0	\$0	\$0	\$0
40	Subtract City Income Tax Credits					
41	Test City Credit		\$0	\$0	\$0	\$0
42	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
43	SUMMARY OF CURRENT INCOME TAX					
44	Federal Income Tax		\$0	\$0	\$0	\$0
45	State Income Tax		\$0	\$0	\$0	\$0
46	City Income Tax		\$0	\$0	\$0	\$0
47	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
48	DEFERRED INCOME TAXES					
49	Deferred Income Taxes - Def. Inc. Tax.		\$35,069,303	\$32,820,371	\$34,251,911	\$35,671,717
50	Amortization of Deferred ITC		-\$332,056	-\$332,056	-\$332,056	-\$332,056
51	Amort of Excess Deferred Income Taxes		-\$74,821	-\$74,821	-\$74,821	-\$74,821
52	TOTAL DEFERRED INCOME TAXES		\$34,662,426	\$32,413,494	\$33,845,034	\$35,264,840
53	TOTAL INCOME TAX		\$34,662,426	\$32,413,494	\$33,845,034	\$35,264,840

THE EMPIRE DISTRICT ELECTRIC COMPANY
 Case No. ER-2016-0023
 Updated through
 September 30, 2015
 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 9.50%	F Weighted Cost of Capital 9.75%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$802,462,963	48.73%		4.630%	4.752%	4.873%
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	\$844,161,047	51.27%	5.33%	2.732%	2.732%	2.732%
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	\$1,646,624,010	100.00%		7.362%	7.484%	7.605%
8	PreTax Cost of Capital				0.000%	0.000%	#DIV/0!

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Rate Revenue Summary

A Line Number	B Description	C As Billed	D Updated Period Adjustment	E Adjustments				H Growth Adj Sept 15
				E Billing Adjustment	F Rate Switcher Revenue	G Weather & Day Adj		
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential - RG	\$197,732,206	\$493,476	\$4,474,839	\$0	-\$4,037,280	-\$36,224	
4	Commercial - CB	\$41,721,245	\$63,714	\$608,367	-\$254,353	-\$294,724	\$47,453	
5	Small Heating - SH	\$10,058,543	\$19,915	\$86,912	\$5,938	-\$123,185	\$73,262	
6	General Power - GP	\$83,726,330	\$92,168	\$1,952,328	\$843,164	-\$161,298	\$1,158,511	
7	Special Transmission - SC-P	\$3,651,938	\$378,010	\$176,432	\$0	\$0	\$0	
8	Total Electric Building - TEB	\$36,401,968	\$52,334	\$314,271	\$127,175	-\$290,145	\$25,662	
9	Feed Mill - PFM	\$100,640	\$0	\$12,686	\$0	\$0	\$0	
10	Large Power - LP	\$52,824,438	\$2,613	-\$256,227	\$0	\$0	\$0	
11	Miscellaneous Service - MS	\$14,113	\$0	\$93	\$0	\$0	\$0	
12	Street Lighting - SPL	\$2,281,125	\$0	\$10,511	\$0	\$0	\$0	
13	Private Lighting - PL	\$4,280,833	\$0	-\$630	\$0	\$0	\$0	
14	Special Lighting - LS	\$120,166	\$0	-\$6,096	\$0	\$0	\$0	
15	TOTAL RATE REVENUE BY RATE SCHEDULE	\$432,913,545	\$1,102,230	\$7,373,486	\$721,924	-\$4,906,632	\$1,268,664	
16	OTHER RATE REVENUE							
17	NM - Net Metering	\$0	\$0	\$0	\$0	\$0	\$0	
18	Excess Facilities	\$0	\$0	\$0	\$0	\$0	\$0	
19	FAC	\$0	\$0	\$0	\$0	\$0	\$0	
20	Franchise Fees	\$0	\$0	\$0	\$0	\$0	\$0	
21	EDE - Calculated Unbilled Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
22	Time Period Adj	\$0	\$0	\$0	\$0	\$0	\$0	
23	Energy Efficiency	\$0	\$0	\$0	\$0	\$0	\$0	
24	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	
25	TOTAL MISSOURI RATE REVENUES	\$432,913,545	\$1,102,230	\$7,373,486	\$721,924	-\$4,906,632	\$1,268,664	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Rate Revenue Summary

Line Number	Description	Adjustments				Total Adjustments	MO Adjusted Jurisdictional
		Rate Case Annualization	Large Cust. Annualization	Energy Efficiency Pre-MEEIA	Annual Excess Facilities		
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential - RG	\$9,377,244	\$0	\$660,141	\$0	\$10,932,196	\$208,664,402
4	Commercial - CB	\$1,055,943	\$0	\$124,940	\$5,107	\$1,356,447	\$43,077,692
5	Small Heating - SH	\$252,277	\$0	\$35,435	\$0	\$350,554	\$10,409,097
6	General Power - GP	\$1,111,678	\$0	\$325,028	\$319,288	\$5,640,867	\$89,367,197
7	Special Transmission - SC-P	\$113,146	\$0	\$0	\$864	\$668,452	\$4,320,390
8	Total Electric Building - TEB	\$554,726	\$0	\$142,079	\$25,859	\$951,961	\$37,353,929
9	Feed Mill - PFM	\$0	\$868	\$258	\$0	\$13,812	\$114,452
10	Large Power - LP	\$576,461	-\$725,152	\$104,622	\$1,077,426	\$779,743	\$53,604,181
11	Miscellaneous Service - MS	\$0	\$0	\$0	\$0	\$93	\$14,206
12	Street Lighting - SPL	\$0	\$0	\$0	\$993,819	\$1,004,330	\$3,285,455
13	Private Lighting - PL	\$0	\$0	\$0	\$5,284	\$4,654	\$4,285,487
14	Special Lighting - LS	\$0	\$0	\$0	\$0	-\$6,096	\$114,070
15	TOTAL RATE REVENUE BY RATE SCHEDULE	\$13,041,475	-\$724,284	\$1,392,503	\$2,427,647	\$21,697,013	\$454,610,558
16	OTHER RATE REVENUE						
17	NM - Net Metering	\$0	\$0	\$0	\$0	\$0	\$0
18	Excess Facilities	\$0	\$0	\$0	\$0	\$0	\$0
19	FAC	\$0	\$0	\$0	\$0	\$0	\$0
20	Franchise Fees	\$0	\$0	\$0	\$0	\$0	\$0
21	EDE - Calculated Unbilled Revenue	\$0	\$0	\$0	\$0	\$0	\$0
22	Time Period Adj	\$0	\$0	\$0	\$0	\$0	\$0
23	Energy Efficiency	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL MISSOURI RATE REVENUES	\$13,041,475	-\$724,284	\$1,392,503	\$2,427,647	\$21,697,013	\$454,610,558