

**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



**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

**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	<b>Gross Revenue Requirement</b>	<b>\$19,482,192</b>	<b>\$20,913,732</b>	<b>\$22,333,538</b>

THE EMPIRE DISTRICT ELECTRIC COMPANY  
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**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		\$1,728,068
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		\$12,739,926
35	TOTAL SUBTRACT FROM NET PLANT		<u>\$332,551,871</u>
36	Total Rate Base		<u><u>\$1,173,393,428</u></u>

THE EMPIRE DISTRICT ELECTRIC COMPANY  
Case No. ER-2016-0023  
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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
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	85.7946%	\$0	\$25,687
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	\$63,573,705
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	\$3,156,776
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 latan	\$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 - latan	\$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	\$3,457,202
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		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$860,444,758</b>		<b>\$0</b>	<b>\$860,444,758</b>		<b>\$0</b>	<b>\$738,215,140</b>
156		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
157		Compensation Employee Stock Purchase Plan	\$0	P-157	-\$139,831	-\$139,831	85.7946%	\$0	-\$119,967
158		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>-\$139,831</b>	<b>-\$139,831</b>		<b>\$0</b>	<b>-\$119,967</b>
159		<b>GENERAL PLANT</b>							
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		<b>TOTAL GENERAL PLANT</b>	<b>\$82,720,937</b>		<b>-\$2,322,182</b>	<b>\$80,398,755</b>		<b>\$0</b>	<b>\$68,977,790</b>
172		<b>TOTAL PLANT IN SERVICE</b>	<b>\$2,426,826,036</b>		<b>-\$2,462,013</b>	<b>\$2,424,364,023</b>		<b>\$0</b>	<b>\$2,079,973,418</b>

**THE EMPIRE DISTRICT ELECTRIC COMPANY**  
**Case No. ER-2016-0023**  
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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	
<b>Total Plant Adjustments</b>				<b>-\$2,462,013</b>		<b>\$0</b>



THE EMPIRE DISTRICT ELECTRIC COMPANY

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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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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
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%	\$106,231	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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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
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%

Accounting Schedule: 05

Sponsor: Jennifer Grisham

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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
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 latan	\$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 - latan	\$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.

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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	\$274,678
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	\$7,588,770
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	\$594,498	R-101	\$0	\$594,498	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 latan	\$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	\$35,650,908
137	353.010	Station Equipment - latan	\$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	<b>Structures &amp; Improvements</b>	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	<b>Boiler Plant Equipment</b>	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	<b>Turbo Generator Units</b>	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	<b>Accessory Electric Equipment</b>	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	<b>Misc. Power Plant Equipment</b>	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	<b>Boiler Plant Equipment - Iatan</b>	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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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)		\$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		-\$1,508,906		\$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	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$85,345		\$0	
R-135	Structures & Improvements - latan	352.010		\$25,213		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$25,213		\$0	
R-137	Station Equipment - latan	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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**Adjustments for Depreciation Reserve**

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	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	
<b>Total Reserve Adjustments</b>				<b>\$1,299,612</b>		<b>\$0</b>

THE EMPIRE DISTRICT ELECTRIC COMPANY

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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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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													
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	\$6,435,404		
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	\$2,653,510	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	\$4,984,250	\$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	\$527,269	\$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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												L + M = K	
24		HYDRAULIC POWER GENERATION											
25		OPERATION - HP											
26	535.000	Operation Superv/ & Engin. 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 Hyrdo	\$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		MAINTANANCE - 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	-\$581	\$35,883	83.7200%	\$0	\$30,042	\$22,999	\$7,043
35	543.000	Maint. of Reservoirs, Dams & Waterways	\$123,764	\$70,628	\$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 MAINTANANCE - 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		MAINTANANCE - OP											
49	551.000	Prod Comb. - Maintenance Superv & Engin.	\$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 MAINTANANCE - 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	\$3,529,117	\$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	Iatan/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											



THE EMPIRE DISTRICT ELECTRIC COMPANY

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$180,956
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	Distrb. - 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	Distrb. - 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	Distrb. - 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	Distrb. - 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	Distrb. - 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	Distrb. - 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	Distrb. - 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	Distrb. - 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	Distrb. - 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	Distrb. 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	Distrb. Maintenance of Structures	\$52,982	\$16,783	\$36,199	E-95	-\$326	\$52,656	89.2773%	\$0	\$47,009	\$14,692	\$32,317
96	592.000	Distrb. 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	Distrb. 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	Distrb. 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	Distrb. 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	Distrb. 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	Distrb. 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	Distrb. 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	Distrb. 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	Distrb. 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	\$25,536,798	\$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	\$437,881	\$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	\$9,787,235	\$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 Avtivities - 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 Cost 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%	\$2,258,841	\$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	\$2,318,912	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	\$402,549,560		\$8,251,788	\$350,354,071	\$38,996,592	\$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		-\$19,456,937	\$86,466,879		

THE EMPIRE DISTRICT ELECTRIC COMPANY

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September 30, 2015

Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
(1)		Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense											

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	<b>Retail Revenue</b>		\$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	<b>Franchise Fees - Retail Revenue</b>		\$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	<b>Sales for Resale - Off System</b>		\$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	<b>Reconnect/Surge Arrestor/Misc.</b>	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	<b>Rent</b>	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	<b>Other Electric Revenue</b>	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	<b>Other Electric - Transmission</b>	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	-\$1,515,218	
E-4	<b>Operation Supervision &amp; Engineering</b>	500.000	-\$22,553	\$235,261	\$212,708	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff' annualized payroll expense. (J. Green)		-\$22,553	\$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	<b>Fuel</b>	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	<b>Fuel - MO Only</b>	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	<b>Steam Expense</b>	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	<b>Electric Expense</b>	505.000	-\$7,199	\$34,282	\$27,083	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To 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	<b>Misc. Steam Power Expense</b>	506.000	-\$4,335	\$252,625	\$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	<b>Rents</b>	507.000	\$0	-\$540	-\$540	\$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	<b>Maintenance Supervision</b>	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	\$8,159		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green)		\$0	\$113,779		\$0	\$0	
E-17	<b>Maintenance of Structures</b>	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	<b>Maintenance of Boiler Plant</b>	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	<b>Maintenance of Electric Plant</b>	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	<b>Maintenance of Misc. Steam Plant</b>	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	<b>Operation Superv/ &amp; Engin. Hydro</b>	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	<b>Water for Power</b>	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	<b>Hydraulic Expenses</b>	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	<b>Electric Expense Hyrdo</b>	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	<b>Misc. Hydraulic Power Gen. Expenses</b>	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	<b>Maintenance Superv. &amp; Engineering</b>	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	<b>Maintenance of Structures - Maint.</b>	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	<b>Maint. of Reservoirs, Dams &amp; Waterways</b>	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	<b>Maintenance of Electric Plant</b>	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	<b>Maint. of Misc. Hydraulic Plant</b>	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	<b>Operation Superv. &amp; Engineering</b>	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	<b>Fuel - Operation OP</b>	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	<b>Generation Expenses</b>	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	<b>Misc. Other Power Generation Expense</b>	<b>549.000</b>	<b>-\$1,790</b>	<b>-\$27,027</b>	<b>-\$28,817</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	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	<b>Prod Comb. - Maintenance Superv &amp; Engin.</b>	<b>551.000</b>	<b>-\$8,884</b>	<b>-\$9,302</b>	<b>-\$18,186</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	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	<b>Prod Comb Turbo - Main. Of Structures</b>	<b>552.000</b>	<b>-\$2,941</b>	<b>\$35,317</b>	<b>\$32,376</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	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	<b>Prod - Maint of Gen &amp; Electric Plant</b>	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	<b>Prod Maint Misc Other Power Gener.</b>	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	<b>Purchased Power (Energy Only)</b>	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	<b>System Control &amp; Load Dispatching</b>	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	<b>Other Expense - Power Supply</b>	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	<b>Operation Suprv. and Engin.</b>	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	<b>Transmission Expense</b>	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	<b>Station Expenses</b>	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	<b>Overhead Line Expenses</b>	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	<b>Transmission of Electric By Others</b>	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	<b>Misc. Transmission Expenses</b>	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 & Engin.	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 latan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$105		\$0	\$0	
	5. To normalize latan 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 & Engin.	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	Distrb. - 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	Distrb. - 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	Distrb. 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	Distrb. 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	Distrb. 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	Distrb. 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	Distrb. 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	Distrb. 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	Distrb. 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	<b>Office Supplies &amp; Expenses</b>	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	<b>Outside Services Employed</b>	923.000	\$0	-\$211,877	-\$211,877	\$0	\$0	\$0
	1. To normalized outside services. (K. Foster)		\$0	-\$211,877		\$0	\$0	
E-141	<b>Property Insurance</b>	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	<b>Injuries and Damages</b>	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	<b>Employee Pensions and Benefits</b>	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	<b>Regulatory Commission Expenses</b>	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	<b>General Advertising Expense</b>	930.000	-\$191	-\$4,957	-\$5,148	\$0	\$0	\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY  
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	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	<b>Maintenance of General Plant</b>	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	<b>Customer Deposit Interest</b>	431.100	\$0	\$0	\$0	\$0	\$462,947	\$462,947
	1. Interest on Customer Deposits. (J. Grisham)		\$0	\$0		\$0	\$462,947	
E-157	<b>Depreciation Expense, Dep. Exp.</b>	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	<b>DSM/Pre-MEEIA Amortization</b>		\$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	<b>Carrying Costs Plum Point</b>		\$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	<b>Carrying Costs Iatan 1</b>		\$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	<b>Carrying Costs Iatan 2</b>		\$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	<b>Joplin Tornado May 2011 AAO Amort</b>		\$0	\$0	\$0	\$0	\$183,564	\$183,564
	1. To amortize Joplin tornado AAO. (A. McMellen)		\$0	\$0		\$0	\$183,564	
E-165	<b>Solar Rebate Amortization</b>	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	<b>Plum Point, Iatan 2, and Iatan Common O&amp;M Tracker - MO Only</b>	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	<b>Common Stock Issuance Exp. Amortiz</b>	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	<b>Amortization of Electric Plant</b>	404.000	\$0	\$311,510	\$311,510	\$0	\$0	\$0

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	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	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$10,481,811</b>	<b>-\$10,481,811</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$271,981</b>	<b>-\$2,520,495</b>	<b>-\$2,792,476</b>	<b>\$2,258,841</b>	<b>\$6,716,285</b>	<b>\$8,975,126</b>

THE EMPIRE DISTRICT ELECTRIC COMPANY  
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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  
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 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	<b>TOTAL CAPITALIZATION</b>	<b>\$1,646,624,010</b>	<b>100.00%</b>		<b>7.362%</b>	<b>7.484%</b>	<b>7.605%</b>
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			G Weather & Day Adj	H Growth Adj at Sept 15
				F Billing Adjustment	F Rate Switcher Revenue	F 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  
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September 30, 2015  
Rate Revenue Summary

A	B	I	J	K	L	M	N
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