

Exhibit No.: :--
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2019-0374
Date Prepared: January 15, 2020



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

DIRECT

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2019-0374

Jefferson City, MO

January 2020

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
Revenue Requirement

Line Number	A Description	B 7.03% Return	C 7.14% Return	D 7.43% Return
1	Net Orig Cost Rate Base	\$1,370,195,947	\$1,370,195,947	\$1,370,195,947
2	Rate of Return	7.03%	7.14%	7.43%
3	Net Operating Income Requirement	\$96,324,775	\$97,777,183	\$101,764,453
4	Net Income Available	\$111,603,071	\$111,603,071	\$111,603,071
5	Additional Net Income Required	-\$15,278,296	-\$13,825,888	-\$9,838,618
6	Income Tax Requirement			
7	Required Current Income Tax	\$17,136,196	\$17,607,888	\$18,856,013
8	Current Income Tax Available	\$21,918,723	\$21,918,723	\$21,918,723
9	Additional Current Tax Required	-\$4,782,527	-\$4,310,835	-\$3,062,710
10	Revenue Requirement	-\$20,060,823	-\$18,136,723	-\$12,901,328
11	Allowance for Known and Measureable Changes/True-Up Estimate	-\$3,916,313	-\$3,916,313	-\$3,916,313
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$23,977,136	-\$22,053,036	-\$16,817,641

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$2,492,982,196
2	Less Accumulated Depreciation Reserve		\$832,056,079
3	Net Plant In Service		<u>\$1,660,926,117</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,547,849
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$31,582,948
8	Prepayments		\$6,954,889
9	Fuel Inventory		\$11,333,851
10	Vegetation Management Tracker		\$854,776
11	Regulatory Asset/Carrying Costs - Iatan 1		\$3,968,021
12	Regulatory Asset/Carrying Costs - Iatan 2		\$2,163,085
13	Regulatory Asset/Carrying Costs - Plum Point		\$101,585
14	Prepaid Pension Asset		\$18,865,955
15	People Soft Cost ER-2011-0004		\$93,909
16	MO Solar Initiative		\$13,879,329
17	Solar Rebate ER-2016-0023		\$4,314,546
18	Riverton 12 LTM Tracker		\$13,033,719
19	Customer Demand Program		\$4,160,645
20	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$112,855,107</u>
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	-0.7534%	-\$112,653
23	State Tax Offset	-0.7534%	-\$20,005
24	City Tax Offset	0.0000%	\$0
25	Interest Expense Offset	13.4192%	\$4,118,673
26	Contributions in Aid of Construction		\$0
27	Customer Deposits		\$13,610,695
28	Customer Advances for Construction		\$4,142,008
29	SWPA Capacity Loss Reimbursement		\$2,100,623
30	Pension Tracker Liability		\$182,978
31	OPEB Tracker Liability		\$4,768,543
32	Return of Excess Deferred Tax		\$126,767,653
33	Amortization of Electric Plant		\$21,933,340
34	Deferred Income Taxes - Accumulated		\$226,093,422
35	TOTAL SUBTRACT FROM NET PLANT		<u>\$403,585,277</u>
36	Total Rate Base		<u><u>\$1,370,195,947</u></u>

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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	85.3333%	\$0	\$25,549
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	85.3333%	\$0	\$921,427
4	303.000	Miscellaneous Intangibles (like 353)	\$43,152,525	P-4	\$0	\$43,152,525	85.3333%	\$0	\$36,823,474
5		TOTAL INTANGIBLE PLANT	\$44,262,263		\$0	\$44,262,263		\$0	\$37,770,450
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - ASBURY - STEAM							
9	310.000	Land and Land Rights	\$1,349,995	P-9	\$0	\$1,349,995	84.0400%	\$0	\$1,134,536
10	311.000	Structures and Improvements	\$21,543,613	P-10	\$0	\$21,543,613	84.0400%	\$0	\$18,105,252
11	312.300	Boiler Plant and Equip. - Asbury	\$218,214,930	P-11	\$0	\$218,214,930	84.0400%	\$0	\$183,387,827
12	314.000	Turbo Generator Units - Asbury	\$36,723,935	P-12	\$0	\$36,723,935	84.0400%	\$0	\$30,862,795
13	315.000	Accessory Electric Equipment - Asbury	\$6,893,818	P-13	\$0	\$6,893,818	84.0400%	\$0	\$5,793,565
14	316.000	Misc. Power Plant Equipment - Asbury	\$2,486,317	P-14	\$0	\$2,486,317	84.0400%	\$0	\$2,089,501
15		TOTAL PRODUCTION - ASBURY - STEAM	\$287,212,608		\$0	\$287,212,608		\$0	\$241,373,476
16		PRODUCTION - IATAN - STEAM							
17	310.000	Land & Land Rights - Iatan	\$121,639	P-17	\$0	\$121,639	84.0400%	\$0	\$102,225
18	311.000	Structures & Improvements - Iatan	\$4,096,077	P-18	\$0	\$4,096,077	84.0400%	\$0	\$3,442,343
19	312.000	Boiler Plant Equipment - Iatan	\$76,443,550	P-19	\$0	\$76,443,550	84.0400%	\$0	\$64,243,159
20	312.000	Unit Train - Iatan	\$329,005	P-20	\$0	\$329,005	84.0400%	\$0	\$276,496
21	314.000	Turbo Generator Units - Iatan	\$15,140,937	P-21	\$0	\$15,140,937	84.0400%	\$0	\$12,724,443
22	315.000	Accessory Electric Equipment - Iatan	\$8,353,311	P-22	\$0	\$8,353,311	84.0400%	\$0	\$7,020,123
23	316.000	Misc. Power Plant Equipment - Iatan	\$1,350,919	P-23	\$0	\$1,350,919	84.0400%	\$0	\$1,135,312
24		TOTAL PRODUCTION - IATAN - STEAM	\$105,835,438		\$0	\$105,835,438		\$0	\$88,944,101
25		PRODUCTION- IATAN 2 - STEAM							
26	311.000	Structures & Improvements - Iatan 2	\$20,954,482	P-26	\$0	\$20,954,482	84.0400%	\$0	\$17,610,147
27	312.000	Boiler Plant Equipment - Iatan 2	\$146,470,870	P-27	\$0	\$146,470,870	84.0400%	\$0	\$123,094,119
28	314.000	Turbo Generator Units - Iatan 2	\$49,043,295	P-28	\$0	\$49,043,295	84.0400%	\$0	\$41,215,985
29	315.000	Accessory Electric Equipment - Iatan 2	\$12,340,511	P-29	\$0	\$12,340,511	84.0400%	\$0	\$10,370,965
30	316.000	Misc. Power Plant Equipment - Iatan 2	\$350,002	P-30	\$0	\$350,002	84.0400%	\$0	\$294,142
31		TOTAL PRODUCTION- IATAN 2 - STEAM	\$229,159,160		\$0	\$229,159,160		\$0	\$192,585,358
32		PRODUCTION - IATAN - COMMON - STEAM							
33	310.000	Land & Land Rights - Iatan Common	\$7,217	P-33	\$0	\$7,217	84.0400%	\$0	\$6,065
34	311.000	Structures & Improvements - Iatan Common	\$18,312,734	P-34	\$0	\$18,312,734	84.0400%	\$0	\$15,390,022
35	312.000	Boiler Plant Equipment - Iatan Common	\$39,889,528	P-35	\$0	\$39,889,528	84.0400%	\$0	\$33,523,159
36	314.000	Turbo Generator Units - Iatan Common	\$1,290,680	P-36	\$0	\$1,290,680	84.0400%	\$0	\$1,084,687
37	315.000	Accessory Electric Equipment - Iatan Common	\$5,085,098	P-37	\$0	\$5,085,098	84.0400%	\$0	\$4,273,516
38	316.000	Misc. Power Plant Equipment - Iatan Common	\$716,828	P-38	\$0	\$716,828	84.0400%	\$0	\$602,422
39		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$65,302,085		\$0	\$65,302,085		\$0	\$54,879,871
40		PRODUCTION - PLUM POINT - STEAM							
41	310.000	Land & Land Rights - Plum Point	\$956,529	P-41	\$0	\$956,529	84.0400%	\$0	\$803,867
42	311.000	Structures & Improvements - Plum Point	\$20,567,779	P-42	\$0	\$20,567,779	84.0400%	\$0	\$17,285,161
43	312.000	Boiler Point Equipment - Plum Point	\$53,845,333	P-43	\$0	\$53,845,333	84.0400%	\$0	\$45,251,618
44	312.000	Train Lease	\$5,196,478	P-44	\$0	\$5,196,478	84.0400%	\$0	\$4,367,120
45	312.000	Unit Train - Plum Point	\$12,311	P-45	\$0	\$12,311	84.0400%	\$0	\$10,346
46	314.000	Turbo Generator Units - Plum Point	\$17,270,264	P-46	\$0	\$17,270,264	84.0400%	\$0	\$14,513,930
47	315.000	Accessory Electric Equipment - Plum Point	\$5,390,591	P-47	\$0	\$5,390,591	84.0400%	\$0	\$4,530,253
48	316.000	Misc. Power Plant Equipment - Plum Point	\$2,968,456	P-48	\$0	\$2,968,456	84.0400%	\$0	\$2,494,690
49		TOTAL PRODUCTION - PLUM POINT - STEAM	\$106,207,741		\$0	\$106,207,741		\$0	\$89,256,985

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
50		TOTAL STEAM PRODUCTION	\$793,717,032		\$0	\$793,717,032		\$0	\$667,039,791
51		NUCLEAR PRODUCTION							
52		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
53		HYDRAULIC PRODUCTION							
54		PRODUCTION - OZARK BEACH - HYDRO							
55	330.000	Land & Land Rights - Ozark	\$226,488	P-55	\$0	\$226,488	84.0400%	\$0	\$190,341
56	331.000	Structures & Improvements - Ozark	\$1,250,134	P-56	\$0	\$1,250,134	84.0400%	\$0	\$1,050,613
57	332.000	Reservoirs, Dams, Waterways - Ozark	\$3,418,678	P-57	\$0	\$3,418,678	84.0400%	\$0	\$2,873,057
58	333.000	Water Wheels, Turbines & Generators	\$4,341,414	P-58	\$0	\$4,341,414	84.0400%	\$0	\$3,648,524
59	334.000	Accessory Electric Equipment - Ozark	\$1,502,098	P-59	\$0	\$1,502,098	84.0400%	\$0	\$1,262,363
60	335.000	Misc. Power Plant Equipment - Ozark	\$1,012,284	P-60	\$0	\$1,012,284	84.0400%	\$0	\$850,723
61		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$11,751,096		\$0	\$11,751,096		\$0	\$9,875,621
62		TOTAL HYDRAULIC PRODUCTION	\$11,751,096		\$0	\$11,751,096		\$0	\$9,875,621
63		OTHER PRODUCTION							
64		PRODUCTION - ENERGY CENTER							
65	340.000	Land & Land Rights - Energy	\$163,097	P-65	\$0	\$163,097	84.0400%	\$0	\$137,067
66	341.000	Structures & Improvements - Energy	\$2,403,518	P-66	\$0	\$2,403,518	84.0400%	\$0	\$2,019,917
67	342.000	Fuel Holders, Producers & Access. - Energy	\$1,391,747	P-67	\$0	\$1,391,747	84.0400%	\$0	\$1,169,624
68	343.000	Prime Movers - Energy	\$26,745,014	P-68	\$0	\$26,745,014	84.0400%	\$0	\$22,476,510
69	344.000	Generators - Energy	\$6,621,439	P-69	\$0	\$6,621,439	84.0400%	\$0	\$5,564,657
70	345.000	Accessory Electric Equipment - Energy	\$2,188,669	P-70	\$0	\$2,188,669	84.0400%	\$0	\$1,839,357
71	346.000	Misc. Power Plant Equipment - Energy	\$2,001,016	P-71	\$0	\$2,001,016	84.0400%	\$0	\$1,681,654
72		TOTAL PRODUCTION - ENERGY CENTER	\$41,514,500		\$0	\$41,514,500		\$0	\$34,888,786
73		PRODUCTION - ENERGY CENTER FT8							
74	341.000	Structures & Improvements - FT8	\$1,124,306	P-74	\$0	\$1,124,306	84.0400%	\$0	\$944,867
75	342.000	Fuel Holders, Producers & Access. - FT8	\$1,453,081	P-75	\$0	\$1,453,081	84.0400%	\$0	\$1,221,169
76	343.000	Prime Movers - FT8	\$52,051,925	P-76	\$0	\$52,051,925	84.0400%	\$0	\$43,744,438
77	344.000	Generator - FT8	\$4,886,740	P-77	\$0	\$4,886,740	84.0400%	\$0	\$4,106,816
78	345.000	Accessory Electric Equipment - FT8	\$3,539,957	P-78	\$0	\$3,539,957	84.0400%	\$0	\$2,974,980
79	346.000	Misc. Power Plant Equipment - FT8	\$1,041,864	P-79	\$0	\$1,041,864	84.0400%	\$0	\$875,583
80		TOTAL PRODUCTION - ENERGY CENTER FT8	\$64,097,873		\$0	\$64,097,873		\$0	\$53,867,853
81		RIVERTON COMMON							
82	340.000	Land	\$253,184	P-82	\$0	\$253,184	84.0400%	\$0	\$212,776
83		TOTAL RIVERTON COMMON	\$253,184		\$0	\$253,184		\$0	\$212,776
84		PRODUCTION - RIVERTON UNIT 10 & 11							
85	341.000	Structures & Improvements - RU 10 & 11	\$8,458,931	P-85	\$0	\$8,458,931	84.0400%	\$0	\$7,108,886
86	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$579,486	P-86	\$0	\$579,486	84.0400%	\$0	\$487,000
87	343.000	Prime Movers - RU 10 & 11	\$7,127,000	P-87	\$0	\$7,127,000	84.0400%	\$0	\$5,989,531
88	344.000	Generators - RU 10 & 11	\$1,779,491	P-88	\$0	\$1,779,491	84.0400%	\$0	\$1,495,484
89	345.000	Accessory Electric Equip. RU 10 & 11	\$1,648,145	P-89	\$0	\$1,648,145	84.0400%	\$0	\$1,385,101
90	346.000	Misc. Power Plant Equip - RU 10 & 11	\$1,282,620	P-90	\$0	\$1,282,620	84.0400%	\$0	\$1,077,914
91		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$20,875,673		\$0	\$20,875,673		\$0	\$17,543,916
92		PRODUCTION - RIVERTON UNIT 12							
93	341.000	Structures & Improvements - RU 12	\$17,818,454	P-93	\$0	\$17,818,454	84.0400%	\$0	\$14,974,629
94	342.000	Fuel Holders, Producers & Access. - RU 12	\$945,601	P-94	\$0	\$945,601	84.0400%	\$0	\$794,683
95	343.000	Prime Movers - RU 12	\$150,760,576	P-95	\$0	\$150,760,576	84.0400%	\$0	\$126,699,188
96	344.000	Generators - RU 12	\$21,337,811	P-96	\$0	\$21,337,811	84.0400%	\$0	\$17,932,296
97	345.000	Accessory Electric Equipment - RU 12	\$26,048,263	P-97	\$0	\$26,048,263	84.0400%	\$0	\$21,890,960

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
98	346.000	Misc. Power Plant Equipment - RU 12	\$2,763,437	P-98	\$0	\$2,763,437	84.0400%	\$0	\$2,322,392
99		TOTAL PRODUCTION - RIVERTON UNIT 12	\$219,674,142		\$0	\$219,674,142		\$0	\$184,614,148
100		PRODUCTION - STATE LINE COMBINED CYCLE							
101	340.000	Land and Land Rights - SL CC	\$838,836	P-101	\$0	\$838,836	84.0400%	\$0	\$704,958
102	341.000	Structures and Improvements - SL CC	\$7,906,270	P-102	\$0	\$7,906,270	84.0400%	\$0	\$6,644,429
103	342.000	Fuel Holders, Producers & Accessories - SL CC	\$204,374	P-103	\$0	\$204,374	84.0400%	\$0	\$171,756
104	343.000	Prime Movers - SL CC	\$107,883,572	P-104	\$0	\$107,883,572	84.0400%	\$0	\$90,665,354
105	344.000	Generators - SL CC	\$30,294,250	P-105	\$0	\$30,294,250	84.0400%	\$0	\$25,459,288
106	345.000	Accessory Electric Equipment - SL CC	\$8,100,097	P-106	\$0	\$8,100,097	84.0400%	\$0	\$6,807,322
107	346.000	Misc. Power Plant Equipment - SL CC	\$2,760,623	P-107	\$0	\$2,760,623	84.0400%	\$0	\$2,320,028
108		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$157,988,022		\$0	\$157,988,022		\$0	\$132,773,135
109		STATE LINE COMMON							
110	341.000	Structures & Improvements - SL Common	\$3,352,953	P-110	\$0	\$3,352,953	84.0400%	\$0	\$2,817,822
111	342.000	Fuel Holders, Producers & Accessories - SL Common	\$226,749	P-111	\$0	\$226,749	84.0400%	\$0	\$190,560
112	343.000	Prime Movers - SL Common	\$661,474	P-112	\$0	\$661,474	84.0400%	\$0	\$555,903
113	345.000	Accessory Electric Equipment - SL Common	\$313,406	P-113	\$0	\$313,406	84.0400%	\$0	\$263,386
114	346.000	Misc. Power Plant Equipment - SL Common	\$1,029,590	P-114	\$0	\$1,029,590	84.0400%	\$0	\$865,267
115		TOTAL STATE LINE COMMON	\$5,584,172		\$0	\$5,584,172		\$0	\$4,692,938
116		PRODUCTION - STATE LINE CT'S (UNIT 1)							
117	340.000	Land and Land Rights - SL UT1	\$11,897	P-117	\$0	\$11,897	84.0400%	\$0	\$9,998
118	341.000	Structures & Improvements - SL UT1	\$1,111,584	P-118	\$0	\$1,111,584	84.0400%	\$0	\$934,175
119	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,187,313	P-119	\$0	\$3,187,313	84.0400%	\$0	\$2,678,618
120	343.000	Prime Movers - SL UT1	\$26,933,087	P-120	\$0	\$26,933,087	84.0400%	\$0	\$22,634,566
121	344.000	Generators - SL UT1	\$7,813,342	P-121	\$0	\$7,813,342	84.0400%	\$0	\$6,566,333
122	345.000	Accessory Electric Equipment - SL UT1	\$3,329,037	P-122	\$0	\$3,329,037	84.0400%	\$0	\$2,797,723
123	346.000	Misc. Power Plant Equipment - SL UT1	\$363,651	P-123	\$0	\$363,651	84.0400%	\$0	\$305,612
124		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$42,749,911		\$0	\$42,749,911		\$0	\$35,927,025
125		TOTAL OTHER PRODUCTION	\$552,737,477		\$0	\$552,737,477		\$0	\$464,520,577
126		TOTAL PRODUCTION PLANT	\$1,358,205,605		\$0	\$1,358,205,605		\$0	\$1,141,435,989
127		TRANSMISSION PLANT							
128	350.000	Land - TP	\$11,939,103	P-128	\$0	\$11,939,103	84.0400%	\$0	\$10,033,622
129	352.000	Structures & Improvements - TP	\$4,626,428	P-129	\$0	\$4,626,428	84.0400%	\$0	\$3,888,050
130	352.010	Structures & Improvements Iatan	\$23,013	P-130	\$0	\$23,013	84.0400%	\$0	\$19,340
131	353.000	Station Equipment - TP	\$183,140,239	P-131	\$0	\$183,140,239	84.0400%	\$0	\$153,911,057
132	353.010	Station Equipment - Iatan	\$620,922	P-132	\$0	\$620,922	84.0400%	\$0	\$521,823
133	354.000	Towers and Fixtures - TP	\$2,144,444	P-133	\$0	\$2,144,444	84.0400%	\$0	\$1,802,191
134	355.000	Poles and Fixtures - TP	\$98,567,789	P-134	\$0	\$98,567,789	84.0400%	\$0	\$82,836,370
135	356.000	Overhead Conductors & Devices - TP	\$98,476,574	P-135	\$0	\$98,476,574	84.0400%	\$0	\$82,759,713
136		TOTAL TRANSMISSION PLANT	\$399,538,512		\$0	\$399,538,512		\$0	\$335,772,166
137		DISTRIBUTION PLANT							
138	360.000	Land/Land Rights - DP	\$4,641,021	P-138	\$0	\$4,641,021	87.5689%	\$0	\$4,064,091
139	361.000	Structures & Improvements - DP	\$32,918,919	P-139	\$0	\$32,918,919	87.5689%	\$0	\$28,826,735
140	362.000	Station Equipment - DP	\$142,791,825	P-140	\$0	\$142,791,825	87.5689%	\$0	\$125,041,230
141	364.000	Poles, Towers, & Fixtures - DP	\$223,542,881	P-141	\$0	\$223,542,881	87.5689%	\$0	\$195,754,042
142	365.000	Overhead Conductors & Devices - DP	\$218,550,224	P-142	\$0	\$218,550,224	87.5689%	\$0	\$191,382,027
143	366.000	Underground Conduit - DP	\$50,419,876	P-143	\$0	\$50,419,876	87.5689%	\$0	\$44,152,131
144	367.000	Underground Conductors & Devices - DP	\$70,539,993	P-144	\$0	\$70,539,993	87.5689%	\$0	\$61,771,096
145	368.000	Line Transformers - DP	\$131,432,172	P-145	\$0	\$131,432,172	87.5689%	\$0	\$115,093,707
146	369.000	Services - DP	\$91,976,436	P-146	\$0	\$91,976,436	87.5689%	\$0	\$80,542,753
147	370.000	Meters - DP	\$25,450,116	P-147	\$0	\$25,450,116	87.5689%	\$0	\$22,286,387
148	371.000	Meter Installations/Private Lights - DP	\$18,125,418	P-148	\$0	\$18,125,418	87.5689%	\$0	\$15,872,229

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
149	373.000	Street Lighting and Signal Systems - DP	\$20,797,327	P-149	\$0	\$20,797,327	87.5689%	\$0	\$18,211,990
150	375.000	Charging Stations - DP	\$161,631	P-150	\$0	\$161,631	87.5689%	\$0	\$141,538
151		TOTAL DISTRIBUTION PLANT	\$1,031,347,839		\$0	\$1,031,347,839		\$0	\$903,139,956
152		INCENTIVE COMPENSATION CAPITALIZATION							
153	0.000	Compenstation Employee Stock Purchase Plan	\$0	P-153	\$0	\$0	100.0000%	\$0	\$0
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
155		GENERAL PLANT							
156	389.000	Land/Land Rights - GP	\$1,057,907	P-156	-\$140,490	\$917,417	85.3333%	\$0	\$782,862
157	390.000	Structures & Improvements - GP	\$12,796,096	P-157	-\$1,699,322	\$11,096,774	85.3333%	\$0	\$9,469,243
158	391.000	Office Furniture & Equipment - GP	\$6,570,717	P-158	-\$872,591	\$5,698,126	85.3333%	\$0	\$4,862,399
159	391.010	Computer Equipment - GP	\$13,985,921	P-159	-\$1,857,330	\$12,128,591	85.3333%	\$0	\$10,349,727
160	391.000	Furniture Lease - GP	\$16,569	P-160	\$0	\$16,569	85.3333%	\$0	\$14,139
161	392.000	Transportation Equipment - GP	\$16,921,535	P-161	\$0	\$16,921,535	85.3333%	\$0	\$14,439,704
162	393.000	Stores Equipment - GP	\$1,060,867	P-162	\$0	\$1,060,867	85.3333%	\$0	\$905,273
163	394.000	Tools, Shop, & Garage Equipment - GP	\$7,983,120	P-163	\$0	\$7,983,120	85.3333%	\$0	\$6,812,260
164	395.000	Laboratory Equipment - GP	\$2,898,216	P-164	\$0	\$2,898,216	85.3333%	\$0	\$2,473,143
165	396.000	Power Operated Equipment - GP	\$18,359,125	P-165	\$0	\$18,359,125	85.3333%	\$0	\$15,666,447
166	397.000	Communication Equipment - GP	\$11,999,737	P-166	-\$1,593,565	\$10,406,172	85.3333%	\$0	\$8,879,930
167	398.000	Miscellaneous Equipment - GP	\$281,763	P-167	-\$37,418	\$244,345	85.3333%	\$0	\$208,508
168		TOTAL GENERAL PLANT	\$93,931,573		-\$6,200,716	\$87,730,857		\$0	\$74,863,635
169		TOTAL PLANT IN SERVICE	\$2,927,285,792		-\$6,200,716	\$2,921,085,076		\$0	\$2,492,982,196

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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-156	Land/Land Rights - GP	389.000		-\$140,490		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$140,490		\$0	
P-157	Structures & Improvements - GP	390.000		-\$1,699,322		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,699,322		\$0	
P-158	Office Furniture & Equipment - GP	391.000		-\$872,591		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$872,591		\$0	
P-159	Computer Equipment - GP	391.010		-\$1,857,330		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,857,330		\$0	
P-166	Communication Equipment - GP	397.000		-\$1,593,565		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,593,565		\$0	
P-167	Miscellaneous Equipment - GP	398.000		-\$37,418		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$37,418		\$0	
Total Plant Adjustments				-\$6,200,716		\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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	\$25,549	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$921,427	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangibles (like 353)	\$36,823,474	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$37,770,450		\$0		
6		PRODUCTION PLANT					
7		STEAM PRODUCTION					
8		PRODUCTION - ASBURY - STEAM					
9	310.000	Land and Land Rights	\$1,134,536	0.00%	\$0	0	0.00%
10	311.000	Structures and Improvements	\$18,105,252	4.29%	\$776,715	0	0.00%
11	312.300	Boiler Plant and Equip. - Asbury	\$183,387,827	4.82%	\$8,839,293	0	0.00%
12	314.000	Turbo Generator Units - Asbury	\$30,862,795	4.89%	\$1,509,191	0	0.00%
13	315.000	Accessory Electric Equipment - Asbury	\$5,793,565	3.78%	\$218,997	0	0.00%
14	316.000	Misc. Power Plant Equipment - Asbury	\$2,089,501	3.26%	\$68,118	0	0.00%
15		TOTAL PRODUCTION - ASBURY - STEAM	\$241,373,476		\$11,412,314		
16		PRODUCTION - IATAN - STEAM					
17	310.000	Land & Land Rights - Iatan	\$102,225	0.00%	\$0	0	0.00%
18	311.000	Structures & Improvements - Iatan	\$3,442,343	1.93%	\$66,437	0	0.00%
19	312.000	Boiler Plant Equipment - Iatan	\$64,243,159	2.78%	\$1,785,960	0	0.00%
20	312.000	Unit Train - Iatan	\$276,496	6.67%	\$18,442	0	0.00%
21	314.000	Turbo Generator Units - Iatan	\$12,724,443	2.74%	\$348,650	0	0.00%
22	315.000	Accessory Electric Equipment - Iatan	\$7,020,123	2.81%	\$197,265	0	0.00%
23	316.000	Misc. Power Plant Equipment - Iatan	\$1,135,312	2.80%	\$31,789	0	0.00%
24		TOTAL PRODUCTION - IATAN - STEAM	\$88,944,101		\$2,448,543		
25		PRODUCTION- IATAN 2 - STEAM					
26	311.000	Structures & Improvements - Iatan 2	\$17,610,147	1.53%	\$269,435	0	0.00%
27	312.000	Boiler Plant Equipment - Iatan 2	\$123,094,119	1.53%	\$1,883,340	0	0.00%
28	314.000	Turbo Generator Units - Iatan 2	\$41,215,985	1.53%	\$630,605	0	0.00%
29	315.000	Accessory Electric Equipment - Iatan 2	\$10,370,965	1.54%	\$159,713	0	0.00%
30	316.000	Misc. Power Plant Equipment - Iatan 2	\$294,142	1.66%	\$4,883	0	0.00%
31		TOTAL PRODUCTION- IATAN 2 - STEAM	\$192,585,358		\$2,947,976		
32		PRODUCTION - IATAN - COMMON - STEAM					
33	310.000	Land & Land Rights - Iatan Common	\$6,065	0.00%	\$0	0	0.00%
34	311.000	Structures & Improvements - Iatan Common	\$15,390,022	1.92%	\$295,488	0	0.00%
35	312.000	Boiler Plant Equipment - Iatan Common	\$33,523,159	1.80%	\$603,417	0	0.00%
36	314.000	Turbo Generator Units - Iatan Common	\$1,084,687	1.92%	\$20,826	0	0.00%
37	315.000	Accessory Electric Equipment - Iatan Common	\$4,273,516	1.92%	\$82,052	0	0.00%
38	316.000	Misc. Power Plant Equipment - Iatan Common	\$602,422	1.89%	\$11,386	0	0.00%
39		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$54,879,871		\$1,013,169		
40		PRODUCTION - PLUM POINT - STEAM					
41	310.000	Land & Land Rights - Plum Point	\$803,867	0.00%	\$0	0	0.00%
42	311.000	Structures & Improvements - Plum Point	\$17,285,161	2.44%	\$421,758	0	0.00%
43	312.000	Boiler Point Equipment - Plum Point	\$45,251,618	2.26%	\$1,022,687	0	0.00%
44	312.000	Train Lease	\$4,367,120	6.67%	\$291,287	0	0.00%

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
45	312.000	Unit Train - Plum Point	\$10,346	6.67%	\$690	0	0.00%
46	314.000	Turbo Generator Units - Plum Point	\$14,513,930	2.26%	\$328,015	0	0.00%
47	315.000	Accessory Electric Equipment - Plum Point	\$4,530,253	2.20%	\$99,666	0	0.00%
48	316.000	Misc. Power Plant Equipment - Plum Point	\$2,494,690	2.15%	\$53,636	0	0.00%
49		TOTAL PRODUCTION - PLUM POINT - STEAM	\$89,256,985		\$2,217,739		
50		TOTAL STEAM PRODUCTION	\$667,039,791		\$20,039,741		
51		NUCLEAR PRODUCTION					
52		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
53		HYDRAULIC PRODUCTION					
54		PRODUCTION - OZARK BEACH - HYDRO					
55	330.000	Land & Land Rights - Ozark	\$190,341	0.00%	\$0	0	0.00%
56	331.000	Structures & Improvements - Ozark	\$1,050,613	1.80%	\$18,911	0	0.00%
57	332.000	Reservoirs, Dams, Waterways - Ozark	\$2,873,057	1.82%	\$52,290	0	0.00%
58	333.000	Water Wheels, Turbines & Generators	\$3,648,524	2.45%	\$89,389	0	0.00%
59	334.000	Accessory Electric Equipment - Ozark	\$1,262,363	2.38%	\$30,044	0	0.00%
60	335.000	Misc. Power Plant Equipment - Ozark	\$850,723	1.72%	\$14,632	0	0.00%
61		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$9,875,621		\$205,266		
62		TOTAL HYDRAULIC PRODUCTION	\$9,875,621		\$205,266		
63		OTHER PRODUCTION					
64		PRODUCTION - ENERGY CENTER					
65	340.000	Land & Land Rights - Energy	\$137,067	0.00%	\$0	0	0.00%
66	341.000	Structures & Improvements - Energy	\$2,019,917	4.50%	\$90,896	0	0.00%
67	342.000	Fuel Holders, Producers & Access. - Energy	\$1,169,624	4.50%	\$52,633	0	0.00%
68	343.000	Prime Movers - Energy	\$22,476,510	3.42%	\$768,697	0	0.00%
69	344.000	Generators - Energy	\$5,564,657	3.50%	\$194,763	0	0.00%
70	345.000	Accessory Electric Equipment - Energy	\$1,839,357	5.47%	\$100,613	0	0.00%
71	346.000	Misc. Power Plant Equipment - Energy	\$1,681,654	4.50%	\$75,674	0	0.00%
72		TOTAL PRODUCTION - ENERGY CENTER	\$34,888,786		\$1,283,276		
73		PRODUCTION - ENERGY CENTER FT8					
74	341.000	Structures & Improvements - FT8	\$944,867	3.20%	\$30,236	0	0.00%
75	342.000	Fuel Holders, Producers & Access. - FT8	\$1,221,169	2.87%	\$35,048	0	0.00%
76	343.000	Prime Movers - FT8	\$43,744,438	2.84%	\$1,242,342	0	0.00%
77	344.000	Generator - FT8	\$4,106,816	3.15%	\$129,365	0	0.00%
78	345.000	Accessory Electric Equipment - FT8	\$2,974,980	2.99%	\$88,952	0	0.00%
79	346.000	Misc. Power Plant Equipment - FT8	\$875,583	2.78%	\$24,341	0	0.00%
80		TOTAL PRODUCTION - ENERGY CENTER FT8	\$53,867,853		\$1,550,284		
81		RIVERTON COMMON					
82	340.000	Land	\$212,776	0.00%	\$0	0	0.00%
83		TOTAL RIVERTON COMMON	\$212,776		\$0		
84		PRODUCTION - RIVERTON UNIT 10 & 11					

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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	341.000	Structures & Improvements - RU 10 & 11	\$7,108,886	4.52%	\$321,322	0	0.00%
86	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$487,000	2.98%	\$14,513	0	0.00%
87	343.000	Prime Movers - RU 10 & 11	\$5,989,531	2.54%	\$152,134	0	0.00%
88	344.000	Generators - RU 10 & 11	\$1,495,484	2.43%	\$36,340	0	0.00%
89	345.000	Accessory Electric Equip. RU 10 & 11	\$1,385,101	3.56%	\$49,310	0	0.00%
90	346.000	Misc. Power Plant Equip - RU 10 & 11	\$1,077,914	3.31%	\$35,679	0	0.00%
91		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$17,543,916		\$609,298		
92		PRODUCTION - RIVERTON UNIT 12					
93	341.000	Structures & Improvements - RU 12	\$14,974,629	2.55%	\$381,853	0	0.00%
94	342.000	Fuel Holders, Producers & Access. - RU 12	\$794,683	2.08%	\$16,529	0	0.00%
95	343.000	Prime Movers - RU 12	\$126,699,188	2.28%	\$2,888,741	0	0.00%
96	344.000	Generators - RU 12	\$17,932,296	2.06%	\$369,405	0	0.00%
97	345.000	Accessory Electric Equipment - RU 12	\$21,890,960	2.41%	\$527,572	0	0.00%
98	346.000	Misc. Power Plant Equipment - RU 12	\$2,322,392	2.20%	\$51,093	0	0.00%
99		TOTAL PRODUCTION - RIVERTON UNIT 12	\$184,614,148		\$4,235,193		
100		PRODUCTION - STATE LINE COMBINED CYCLE					
101	340.000	Land and Land Rights - SL CC	\$704,958	0.00%	\$0	0	0.00%
102	341.000	Structures and Improvements - SL CC	\$6,644,429	2.08%	\$138,204	0	0.00%
103	342.000	Fuel Holders, Producers & Accessories - SL CC	\$171,756	2.08%	\$3,573	0	0.00%
104	343.000	Prime Movers - SL CC	\$90,665,354	1.88%	\$1,704,509	0	0.00%
105	344.000	Generators - SL CC	\$25,459,288	2.18%	\$555,012	0	0.00%
106	345.000	Accessory Electric Equipment - SL CC	\$6,807,322	2.01%	\$136,827	0	0.00%
107	346.000	Misc. Power Plant Equipment - SL CC	\$2,320,028	2.43%	\$56,377	0	0.00%
108		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$132,773,135		\$2,594,502		
109		STATE LINE COMMON					
110	341.000	Structures & Improvements - SL Common	\$2,817,822	2.08%	\$58,611	0	0.00%
111	342.000	Fuel Holders, Producers & Accessories - SL Common	\$190,560	2.08%	\$3,964	0	0.00%
112	343.000	Prime Movers - SL Common	\$555,903	1.88%	\$10,451	0	0.00%
113	345.000	Accessory Electric Equipment - SL Common	\$263,386	2.01%	\$5,294	0	0.00%
114	346.000	Misc. Power Plant Equipment - SL Common	\$865,267	2.43%	\$21,026	0	0.00%
115		TOTAL STATE LINE COMMON	\$4,692,938		\$99,346		
116		PRODUCTION - STATE LINE CT'S (UNIT 1)					
117	340.000	Land and Land Rights - SL UT1	\$9,998	0.00%	\$0	0	0.00%
118	341.000	Structures & Improvements - SL UT1	\$934,175	1.80%	\$16,815	0	0.00%
119	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,678,618	1.50%	\$40,179	0	0.00%
120	343.000	Prime Movers - SL UT1	\$22,634,566	1.84%	\$416,476	0	0.00%
121	344.000	Generators - SL UT1	\$6,566,333	1.30%	\$85,362	0	0.00%
122	345.000	Accessory Electric Equipment - SL UT1	\$2,797,723	1.82%	\$50,919	0	0.00%
123	346.000	Misc. Power Plant Equipment - SL UT1	\$305,612	1.80%	\$5,501	0	0.00%
124		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$35,927,025		\$615,252		

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
125		TOTAL OTHER PRODUCTION	\$464,520,577		\$10,987,151		
126		TOTAL PRODUCTION PLANT	\$1,141,435,989		\$31,232,158		
127		TRANSMISSION PLANT					
128	350.000	Land - TP	\$10,033,622	0.00%	\$0	0	0.00%
129	352.000	Structures & Improvements - TP	\$3,888,050	2.00%	\$77,761	0	0.00%
130	352.010	Structures & Improvements latan	\$19,340	2.00%	\$387	0	0.00%
131	353.000	Station Equipment - TP	\$153,911,057	1.83%	\$2,816,572	0	0.00%
132	353.010	Station Equipment - latan	\$521,823	1.83%	\$9,549	0	0.00%
133	354.000	Towers and Fixtures - TP	\$1,802,191	1.69%	\$30,457	0	0.00%
134	355.000	Poles and Fixtures - TP	\$82,836,370	3.33%	\$2,758,451	0	0.00%
135	356.000	Overhead Conductors & Devices - TP	\$82,759,713	1.79%	\$1,481,399	0	0.00%
136		TOTAL TRANSMISSION PLANT	\$335,772,166		\$7,174,576		
137		DISTRIBUTION PLANT					
138	360.000	Land/Land Rights - DP	\$4,064,091	0.00%	\$0	0	0.00%
139	361.000	Structures & Improvements - DP	\$28,826,735	1.83%	\$527,529	0	0.00%
140	362.000	Station Equipment - DP	\$125,041,230	2.20%	\$2,750,907	0	0.00%
141	364.000	Poles, Towers, & Fixtures - DP	\$195,754,042	3.64%	\$7,125,447	0	0.00%
142	365.000	Overhead Conductors & Devices - DP	\$191,382,027	3.57%	\$6,832,338	0	0.00%
143	366.000	Underground Conduit - DP	\$44,152,131	3.38%	\$1,492,342	0	0.00%
144	367.000	Underground Conductors & Devices - DP	\$61,771,096	3.59%	\$2,217,582	0	0.00%
145	368.000	Line Transformers - DP	\$115,093,707	2.44%	\$2,808,286	0	0.00%
146	369.000	Services - DP	\$80,542,753	4.44%	\$3,576,098	0	0.00%
147	370.000	Meters - DP	\$22,286,387	2.27%	\$505,901	0	0.00%
148	371.000	Meter Installations/Private Lights - DP	\$15,872,229	2.50%	\$396,806	0	0.00%
149	373.000	Street Lighting and Signal Systems - DP	\$18,211,990	2.50%	\$455,300	0	0.00%
150	375.000	Charging Stations - DP	\$141,538	5.00%	\$7,077	0	0.00%
151		TOTAL DISTRIBUTION PLANT	\$903,139,956		\$28,695,613		
152		INCENTIVE COMPENSATION CAPITALIZATION					
153		Compenstion Employee Stock Purchase Plan	\$0	2.50%	\$0	0	0.00%
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
155		GENERAL PLANT					
156	389.000	Land/Land Rights - GP	\$782,862	0.00%	\$0	0	0.00%
157	390.000	Structures & Improvements - GP	\$9,469,243	2.62%	\$248,094	0	0.00%
158	391.000	Office Furniture & Equipment - GP	\$4,862,399	4.17%	\$202,762	0	0.00%
159	391.010	Computer Equipment - GP	\$10,349,727	10.00%	\$1,034,973	0	0.00%
160	391.000	Furniture Lease - GP	\$14,139	4.17%	\$590	0	0.00%
161	392.000	Transportation Equipment - GP	\$14,439,704	6.43%	\$928,473	0	0.00%
162	393.000	Stores Equipment - GP	\$905,273	2.86%	\$25,891	0	0.00%
163	394.000	Tools, Shop, & Garage Equipment - GP	\$6,812,260	5.00%	\$340,613	0	0.00%
164	395.000	Laboratory Equipment - GP	\$2,473,143	2.38%	\$58,861	0	0.00%
165	396.000	Power Operated Equipment - GP	\$15,666,447	5.28%	\$827,188	0	0.00%
166	397.000	Communication Equipment - GP	\$8,879,930	4.55%	\$404,037	0	0.00%
167	398.000	Miscellaneous Equipment - GP	\$208,508	3.70%	\$7,715	0	0.00%
168		TOTAL GENERAL PLANT	\$74,863,635		\$4,079,197		
169		Total Depreciation	\$2,492,982,196		\$71,181,544		

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	85.3333%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	85.3333%	\$0	\$0
4	303.000	Miscellaneous Intangibles (like 353)	\$0	R-4	\$0	\$0	85.3333%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - ASBURY - STEAM							
9	310.000	Land and Land Rights	\$0	R-9	\$0	\$0	84.0400%	\$0	\$0
10	311.000	Structures and Improvements	\$7,665,872	R-10	\$0	\$7,665,872	84.0400%	\$0	\$6,442,399
11	312.300	Boiler Plant and Equip. - Asbury	\$63,359,832	R-11	\$0	\$63,359,832	84.0400%	\$0	\$53,247,603
12	314.000	Turbo Generator Units - Asbury	\$8,219,491	R-12	\$0	\$8,219,491	84.0400%	\$0	\$6,907,660
13	315.000	Accessory Electric Equipment - Asbury	\$3,259,550	R-13	\$0	\$3,259,550	84.0400%	\$0	\$2,739,326
14	316.000	Misc. Power Plant Equipment - Asbury	\$1,271,092	R-14	\$0	\$1,271,092	84.0400%	\$0	\$1,068,226
15		TOTAL PRODUCTION - ASBURY - STEAM	\$83,775,837		\$0	\$83,775,837		\$0	\$70,405,214
16		PRODUCTION - IATAN - STEAM							
17	310.000	Land & Land Rights - Iatan	\$0	R-17	\$0	\$0	84.0400%	\$0	\$0
18	311.000	Structures & Improvements - Iatan	\$2,810,731	R-18	\$0	\$2,810,731	84.0400%	\$0	\$2,362,138
19	312.000	Boiler Plant Equipment - Iatan	\$36,626,259	R-19	\$0	\$36,626,259	84.0400%	\$0	\$30,780,708
20	312.000	Unit Train - Iatan	\$176,573	R-20	\$0	\$176,573	84.0400%	\$0	\$148,392
21	314.000	Turbo Generator Units - Iatan	\$6,024,947	R-21	\$0	\$6,024,947	84.0400%	\$0	\$5,063,365
22	315.000	Accessory Electric Equipment - Iatan	\$3,775,806	R-22	\$0	\$3,775,806	84.0400%	\$0	\$3,173,187
23	316.000	Misc. Power Plant Equipment - Iatan	\$719,768	R-23	\$0	\$719,768	84.0400%	\$0	\$604,893
24		TOTAL PRODUCTION - IATAN - STEAM	\$50,134,084		\$0	\$50,134,084		\$0	\$42,132,683
25		PRODUCTION- IATAN 2 - STEAM							
26	311.000	Structures & Improvements - Iatan 2	\$3,051,443	R-26	\$0	\$3,051,443	84.0400%	\$0	\$2,564,433
27	312.000	Boiler Plant Equipment - Iatan 2	\$18,839,167	R-27	\$0	\$18,839,167	84.0400%	\$0	\$15,832,436
28	314.000	Turbo Generator Units - Iatan 2	\$6,987,255	R-28	\$0	\$6,987,255	84.0400%	\$0	\$5,872,089
29	315.000	Accessory Electric Equipment - Iatan 2	\$1,616,057	R-29	\$0	\$1,616,057	84.0400%	\$0	\$1,358,134
30	316.000	Misc. Power Plant Equipment - Iatan 2	\$480,193	R-30	\$0	\$480,193	84.0400%	\$0	\$403,554
31		TOTAL PRODUCTION- IATAN 2 - STEAM	\$30,974,115		\$0	\$30,974,115		\$0	\$26,030,646
32		PRODUCTION - IATAN - COMMON - STEAM							
33	310.000	Land & Land Rights - Iatan Common	\$0	R-33	\$0	\$0	84.0400%	\$0	\$0
34	311.000	Structures & Improvements - Iatan Common	\$1,385,663	R-34	\$0	\$1,385,663	84.0400%	\$0	\$1,164,511
35	312.000	Boiler Plant Equipment - Iatan Common	\$5,789,774	R-35	\$0	\$5,789,774	84.0400%	\$0	\$4,865,726
36	314.000	Turbo Generator Units - Iatan Common	\$151,990	R-36	\$0	\$151,990	84.0400%	\$0	\$127,732
37	315.000	Accessory Electric Equipment - Iatan Common	\$591,194	R-37	\$0	\$591,194	84.0400%	\$0	\$496,839
38	316.000	Misc. Power Plant Equipment - Iatan Common	\$48,485	R-38	\$0	\$48,485	84.0400%	\$0	\$40,747
39		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$7,967,106		\$0	\$7,967,106		\$0	\$6,695,555
40		PRODUCTION - PLUM POINT - STEAM							
41	310.000	Land & Land Rights - Plum Point	\$0	R-41	\$0	\$0	84.0400%	\$0	\$0
42	311.000	Structures & Improvements - Plum Point	\$3,407,660	R-42	\$0	\$3,407,660	84.0400%	\$0	\$2,863,797
43	312.000	Boiler Point Equipment - Plum Point	\$9,070,153	R-43	\$0	\$9,070,153	84.0400%	\$0	\$7,622,557
44	312.000	Train Lease	\$3,037,659	R-44	\$0	\$3,037,659	84.0400%	\$0	\$2,552,849
45	312.000	Unit Train - Plum Point	\$3,271	R-45	\$0	\$3,271	84.0400%	\$0	\$2,749
46	314.000	Turbo Generator Units - Plum Point	\$2,869,866	R-46	\$0	\$2,869,866	84.0400%	\$0	\$2,411,835
47	315.000	Accessory Electric Equipment - Plum Point	\$1,002,144	R-47	\$0	\$1,002,144	84.0400%	\$0	\$842,202
48	316.000	Misc. Power Plant Equipment - Plum Point	\$644,441	R-48	\$0	\$644,441	84.0400%	\$0	\$541,588
49		TOTAL PRODUCTION - PLUM POINT - STEAM	\$20,035,194		\$0	\$20,035,194		\$0	\$16,837,577

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
50		TOTAL STEAM PRODUCTION	\$192,886,336		\$0	\$192,886,336		\$0	\$162,101,675
51		NUCLEAR PRODUCTION							
52		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
53		HYDRAULIC PRODUCTION							
54		PRODUCTION - OZARK BEACH - HYDRO							
55	330.000	Land & Land Rights - Ozark	\$0	R-55	\$0	\$0	84.0400%	\$0	\$0
56	331.000	Structures & Improvements - Ozark	\$325,276	R-56	\$0	\$325,276	84.0400%	\$0	\$273,362
57	332.000	Reservoirs, Dams, Waterways - Ozark	\$1,597,706	R-57	\$0	\$1,597,706	84.0400%	\$0	\$1,342,712
58	333.000	Water Wheels, Turbines & Generators	\$833,288	R-58	\$0	\$833,288	84.0400%	\$0	\$700,295
59	334.000	Accessory Electric Equipment - Ozark	\$450,845	R-59	\$0	\$450,845	84.0400%	\$0	\$378,890
60	335.000	Misc. Power Plant Equipment - Ozark	\$234,106	R-60	\$0	\$234,106	84.0400%	\$0	\$196,743
61		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$3,441,221		\$0	\$3,441,221		\$0	\$2,892,002
62		TOTAL HYDRAULIC PRODUCTION	\$3,441,221		\$0	\$3,441,221		\$0	\$2,892,002
63		OTHER PRODUCTION							
64		PRODUCTION - ENERGY CENTER							
65	340.000	Land & Land Rights - Energy	\$0	R-65	\$0	\$0	84.0400%	\$0	\$0
66	341.000	Structures & Improvements - Energy	\$1,713,501	R-66	\$0	\$1,713,501	84.0400%	\$0	\$1,440,026
67	342.000	Fuel Holders, Producers & Access. - Energy	\$1,476,057	R-67	\$0	\$1,476,057	84.0400%	\$0	\$1,240,478
68	343.000	Prime Movers - Energy	\$18,357,231	R-68	\$0	\$18,357,231	84.0400%	\$0	\$15,427,417
69	344.000	Generators - Energy	\$4,303,484	R-69	\$0	\$4,303,484	84.0400%	\$0	\$3,616,648
70	345.000	Accessory Electric Equipment - Energy	\$1,557,612	R-70	\$0	\$1,557,612	84.0400%	\$0	\$1,309,017
71	346.000	Misc. Power Plant Equipment - Energy	\$2,073,639	R-71	\$0	\$2,073,639	84.0400%	\$0	\$1,742,686
72		TOTAL PRODUCTION - ENERGY CENTER	\$29,481,524		\$0	\$29,481,524		\$0	\$24,776,272
73		PRODUCTION - ENERGY CENTER FT8							
74	341.000	Structures & Improvements - FT8	\$281,992	R-74	\$0	\$281,992	84.0400%	\$0	\$236,986
75	342.000	Fuel Holders, Producers & Access. - FT8	\$518,641	R-75	\$0	\$518,641	84.0400%	\$0	\$435,866
76	343.000	Prime Movers - FT8	\$10,523,478	R-76	\$0	\$10,523,478	84.0400%	\$0	\$8,843,931
77	344.000	Generator - FT8	\$129,503	R-77	\$0	\$129,503	84.0400%	\$0	\$108,834
78	345.000	Accessory Electric Equipment - FT8	\$1,088,891	R-78	\$0	\$1,088,891	84.0400%	\$0	\$915,104
79	346.000	Misc. Power Plant Equipment - FT8	\$332,234	R-79	\$0	\$332,234	84.0400%	\$0	\$279,209
80		TOTAL PRODUCTION - ENERGY CENTER FT8	\$12,874,739		\$0	\$12,874,739		\$0	\$10,819,930
81		RIVERTON COMMON							
82	340.000	Land	\$0	R-82	\$0	\$0	84.0400%	\$0	\$0
83		TOTAL RIVERTON COMMON	\$0		\$0	\$0		\$0	\$0
84		PRODUCTION - RIVERTON UNIT 10 & 11							
85	341.000	Structures & Improvements - RU 10 & 11	\$2,697,003	R-85	\$0	\$2,697,003	84.0400%	\$0	\$2,266,561
86	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$284,696	R-86	\$0	\$284,696	84.0400%	\$0	\$239,259
87	343.000	Prime Movers - RU 10 & 11	\$2,548,957	R-87	\$0	\$2,548,957	84.0400%	\$0	\$2,142,143
88	344.000	Generators - RU 10 & 11	\$919,869	R-88	\$0	\$919,869	84.0400%	\$0	\$773,058
89	345.000	Accessory Electric Equip. RU 10 & 11	\$587,531	R-89	\$0	\$587,531	84.0400%	\$0	\$493,761
90	346.000	Misc. Power Plant Equip - RU 10 & 11	\$359,498	R-90	\$0	\$359,498	84.0400%	\$0	\$302,122
91		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$7,397,554		\$0	\$7,397,554		\$0	\$6,216,904
92		PRODUCTION - RIVERTON UNIT 12							
93	341.000	Structures & Improvements - RU 12	\$1,626,138	R-93	\$0	\$1,626,138	84.0400%	\$0	\$1,366,606
94	342.000	Fuel Holders, Producers & Access. - RU 12	\$241,836	R-94	\$0	\$241,836	84.0400%	\$0	\$203,239
95	343.000	Prime Movers - RU 12	\$12,617,552	R-95	\$0	\$12,617,552	84.0400%	\$0	\$10,603,791
96	344.000	Generators - RU 12	\$3,437,727	R-96	\$0	\$3,437,727	84.0400%	\$0	\$2,889,066
97	345.000	Accessory Electric Equipment - RU 12	\$3,018,744	R-97	\$0	\$3,018,744	84.0400%	\$0	\$2,536,952

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
98	346.000	Misc. Power Plant Equipment - RU 12	\$574,247	R-98	\$0	\$574,247	84.0400%	\$0	\$482,597
99		TOTAL PRODUCTION - RIVERTON UNIT 12	\$21,516,244		\$0	\$21,516,244		\$0	\$18,082,251
100		PRODUCTION - STATE LINE COMBINED CYCLE							
101	340.000	Land and Land Rights - SL CC	\$0	R-101	\$0	\$0	84.0400%	\$0	\$0
102	341.000	Structures and Improvements - SL CC	\$2,782,581	R-102	\$0	\$2,782,581	84.0400%	\$0	\$2,338,481
103	342.000	Fuel Holders, Producers & Accessories - SL CC	\$213,209	R-103	\$0	\$213,209	84.0400%	\$0	\$179,181
104	343.000	Prime Movers - SL CC	\$34,805,940	R-104	\$0	\$34,805,940	84.0400%	\$0	\$29,250,912
105	344.000	Generators - SL CC	\$7,823,498	R-105	\$0	\$7,823,498	84.0400%	\$0	\$6,574,868
106	345.000	Accessory Electric Equipment - SL CC	\$2,838,651	R-106	\$0	\$2,838,651	84.0400%	\$0	\$2,385,602
107	346.000	Misc. Power Plant Equipment - SL CC	\$707,171	R-107	\$0	\$707,171	84.0400%	\$0	\$594,307
108		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$49,171,050		\$0	\$49,171,050		\$0	\$41,323,351
109		STATE LINE COMMON							
110	341.000	Structures & Improvements - SL Common	\$1,271,914	R-110	\$0	\$1,271,914	84.0400%	\$0	\$1,068,917
111	342.000	Fuel Holders, Producers & Accessories - SL Common	\$239,271	R-111	\$0	\$239,271	84.0400%	\$0	\$201,083
112	343.000	Prime Movers - SL Common	\$37,694	R-112	\$0	\$37,694	84.0400%	\$0	\$31,678
113	345.000	Accessory Electric Equipment - SL Common	\$31,584	R-113	\$0	\$31,584	84.0400%	\$0	\$26,543
114	346.000	Misc. Power Plant Equipment - SL Common	\$219,400	R-114	\$0	\$219,400	84.0400%	\$0	\$184,384
115		TOTAL STATE LINE COMMON	\$1,799,863		\$0	\$1,799,863		\$0	\$1,512,605
116		PRODUCTION - STATE LINE CT'S (UNIT 1)							
117	340.000	Land and Land Rights - SL UT1	\$0	R-117	\$0	\$0	84.0400%	\$0	\$0
118	341.000	Structures & Improvements - SL UT1	\$996,179	R-118	\$0	\$996,179	84.0400%	\$0	\$837,189
119	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,399,070	R-119	\$0	\$2,399,070	84.0400%	\$0	\$2,016,178
120	343.000	Prime Movers - SL UT1	\$13,490,795	R-120	\$0	\$13,490,795	84.0400%	\$0	\$11,337,664
121	344.000	Generators - SL UT1	\$2,728,811	R-121	\$0	\$2,728,811	84.0400%	\$0	\$2,293,293
122	345.000	Accessory Electric Equipment - SL UT1	\$1,609,018	R-122	\$0	\$1,609,018	84.0400%	\$0	\$1,352,219
123	346.000	Misc. Power Plant Equipment - SL UT1	\$111,916	R-123	\$0	\$111,916	84.0400%	\$0	\$94,054
124		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$21,335,789		\$0	\$21,335,789		\$0	\$17,930,597
125		TOTAL OTHER PRODUCTION	\$143,576,763		\$0	\$143,576,763		\$0	\$120,661,910
126		TOTAL PRODUCTION PLANT	\$339,904,320		\$0	\$339,904,320		\$0	\$285,655,587
127		TRANSMISSION PLANT							
128	350.000	Land - TP	\$0	R-128	\$0	\$0	84.0400%	\$0	\$0
129	352.000	Structures & Improvements - TP	\$1,501,157	R-129	\$0	\$1,501,157	84.0400%	\$0	\$1,261,572
130	352.010	Structures & Improvements latan	\$45,670	R-130	\$0	\$45,670	84.0400%	\$0	\$38,381
131	353.000	Station Equipment - TP	\$45,775,773	R-131	\$0	\$45,775,773	84.0400%	\$0	\$38,469,960
132	353.010	Station Equipment - latan	\$547,982	R-132	\$0	\$547,982	84.0400%	\$0	\$460,524
133	354.000	Towers and Fixtures - TP	\$1,023,300	R-133	\$0	\$1,023,300	84.0400%	\$0	\$859,981
134	355.000	Poles and Fixtures - TP	\$31,901,661	R-134	\$0	\$31,901,661	84.0400%	\$0	\$26,810,156
135	356.000	Overhead Conductors & Devices - TP	\$29,225,226	R-135	\$0	\$29,225,226	84.0400%	\$0	\$24,560,880
136		TOTAL TRANSMISSION PLANT	\$110,020,769		\$0	\$110,020,769		\$0	\$92,461,454
137		DISTRIBUTION PLANT							
138	360.000	Land/Land Rights - DP	\$0	R-138	\$0	\$0	87.5689%	\$0	\$0
139	361.000	Structures & Improvements - DP	\$5,990,791	R-139	\$0	\$5,990,791	87.5689%	\$0	\$5,246,070
140	362.000	Station Equipment - DP	\$39,872,612	R-140	\$0	\$39,872,612	87.5689%	\$0	\$34,916,008
141	364.000	Poles, Towers, & Fixtures - DP	\$111,119,787	R-141	\$0	\$111,119,787	87.5689%	\$0	\$97,306,375
142	365.000	Overhead Conductors & Devices - DP	\$109,525,359	R-142	\$0	\$109,525,359	87.5689%	\$0	\$95,910,152
143	366.000	Underground Conduit - DP	\$21,602,321	R-143	\$0	\$21,602,321	87.5689%	\$0	\$18,916,915
144	367.000	Underground Conductors & Devices - DP	\$39,350,158	R-144	\$0	\$39,350,158	87.5689%	\$0	\$34,458,501
145	368.000	Line Transformers - DP	\$47,822,706	R-145	\$0	\$47,822,706	87.5689%	\$0	\$41,877,818
146	369.000	Services - DP	\$66,519,256	R-146	\$0	\$66,519,256	87.5689%	\$0	\$58,250,181
147	370.000	Meters - DP	\$7,978,677	R-147	\$0	\$7,978,677	87.5689%	\$0	\$6,986,840
148	371.000	Meter Installations/Private Lights - DP	\$14,264,344	R-148	\$0	\$14,264,344	87.5689%	\$0	\$12,491,129

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
149	373.000	Street Lighting and Signal Systems - DP	\$5,567,490	R-149	\$0	\$5,567,490	87.5689%	\$0	\$4,875,390
150	375.000	Charging Stations - DP	\$16,761	R-150	\$0	\$16,761	87.5689%	\$0	\$14,677
151		TOTAL DISTRIBUTION PLANT	\$469,630,262		\$0	\$469,630,262		\$0	\$411,250,056
152		INCENTIVE COMPENSATION CAPITALIZATION							
153		Compenstation Employee Stock Purchase Plan	\$0	R-153	\$0	\$0	100.0000%	\$0	\$0
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
155		GENERAL PLANT							
156	389.000	Land/Land Rights - GP	\$0	R-156	\$0	\$0	85.3333%	\$0	\$0
157	390.000	Structures & Improvements - GP	\$7,503,779	R-157	-\$996,502	\$6,507,277	85.3333%	\$0	\$5,552,874
158	391.000	Office Furniture & Equipment - GP	\$3,096,550	R-158	-\$411,222	\$2,685,328	85.3333%	\$0	\$2,291,479
159	391.010	Computer Equipment - GP	\$12,105,183	R-159	-\$1,607,568	\$10,497,615	85.3333%	\$0	\$8,957,961
160	391.000	Furniture Lease - GP	\$3,354	R-160	\$0	\$3,354	85.3333%	\$0	\$2,862
161	392.000	Transportation Equipment - GP	\$8,571,051	R-161	\$0	\$8,571,051	85.3333%	\$0	\$7,313,961
162	393.000	Stores Equipment - GP	\$435,655	R-162	\$0	\$435,655	85.3333%	\$0	\$371,759
163	394.000	Tools, Shop, & Garage Equipment - GP	\$4,519,767	R-163	\$0	\$4,519,767	85.3333%	\$0	\$3,856,866
164	395.000	Laboratory Equipment - GP	\$1,001,079	R-164	\$0	\$1,001,079	85.3333%	\$0	\$854,254
165	396.000	Power Operated Equipment - GP	\$8,997,695	R-165	\$0	\$8,997,695	85.3333%	\$0	\$7,678,030
166	397.000	Communication Equipment - GP	\$7,647,368	R-166	-\$1,015,570	\$6,631,798	85.3333%	\$0	\$5,659,132
167	398.000	Miscellaneous Equipment - GP	\$202,436	R-167	-\$26,884	\$175,552	85.3333%	\$0	\$149,804
168		TOTAL GENERAL PLANT	\$54,083,917		-\$4,057,746	\$50,026,171		\$0	\$42,688,982
169		TOTAL DEPRECIATION RESERVE	\$973,639,268		-\$4,057,746	\$969,581,522		\$0	\$832,056,079

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-157	Structures & Improvements - GP	390.000		-\$996,502		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$996,502		\$0	
R-158	Office Furniture & Equipment - GP	391.000		-\$411,222		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$411,222		\$0	
R-159	Computer Equipment - GP	391.010		-\$1,607,568		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,607,568		\$0	
R-166	Communication Equipment - GP	397.000		-\$1,015,570		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,015,570		\$0	
R-167	Miscellaneous Equipment - GP	398.000		-\$26,884		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$26,884		\$0	
Total Reserve Adjustments				-\$4,057,746		\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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	\$35,624,278	42.13	12.00	30.13	0.082548	\$2,940,713
3	Federal Income Tax Withheld	\$20,164,615	42.13	15.50	26.63	0.072959	\$1,471,190
4	State Income Tax Withheld	\$340,877	42.13	20.06	22.07	0.060466	\$20,611
5	FICA Taxes Withheld	\$3,141,159	42.13	15.50	26.63	0.072959	\$229,176
6	Accrued Vacation	\$1,566,966	42.13	365.00	-322.87	-0.884575	-\$1,386,099
7	Fuel - Coal	\$36,426,102	42.13	25.11	17.02	0.046630	\$1,698,549
8	Fuel - Gas	\$40,664,865	42.13	37.17	4.96	0.013589	\$552,595
9	Fuel - Purchased Oil	\$628,960	42.13	21.47	20.66	0.056603	\$35,601
10	Purchased Power	\$40,778,894	42.13	34.95	7.18	0.019671	\$802,162
11	401K	\$6,481,406	42.13	11.06	31.07	0.085123	\$551,717
12	Life Insurance and AD&D	\$155,165	42.13	25.75	16.38	0.044877	\$6,963
13	Employers Healthcare/Dental/Vision	\$4,652,391	42.13	11.29	30.84	0.084493	\$393,094
14	Pension & OPEB Expense	\$9,806,685	42.13	60.75	-18.62	-0.051014	-\$500,278
15	PSC Assessment	\$903,545	42.13	-25.50	67.63	0.185288	\$167,416
16	Incentive Compensation	\$222,780	42.13	290.50	-248.37	-0.680466	-\$151,594
17	Bad Debt Expense	\$1,875,800	0.00	0.00	0.00	0.000000	\$0
18	Cash Vouchers	\$88,062,129	42.13	35.14	6.99	0.019151	\$1,686,478
19	TOTAL OPERATION AND MAINT. EXPENSE	\$291,496,617					\$8,518,294
20	TAXES						
21	FICA - Employer Portion	\$3,141,159	42.13	15.50	26.63	0.072959	\$229,176
22	Federal Unemployment Taxes	\$19,919	42.13	75.20	-33.07	-0.090603	-\$1,805
23	State Unemployment Taxes	\$101,132	42.13	75.20	-33.07	-0.090603	-\$9,163
24	MO Gross Receipts Tax	\$9,923,690	26.92	16.90	10.02	0.027452	\$272,425
25	Property Tax	\$18,610,532	42.13	204.80	-162.67	-0.445671	-\$8,294,174
26	Sales Tax	\$13,581,160	26.92	4.53	22.39	0.061342	\$833,096
27	TOTAL TAXES	\$45,377,592					-\$6,970,445
28	OTHER EXPENSES						
29	TOTAL OTHER EXPENSES	\$0					\$0
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,547,849
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$14,952,613	42.13	39.38	2.75	0.007534	\$112,653
33	State Tax Offset	\$2,655,275	42.13	39.38	2.75	0.007534	\$20,005
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$30,692,389	42.13	91.11	-48.98	-0.134192	-\$4,118,673
36	TOTAL OFFSET FROM RATE BASE	\$48,300,277					-\$3,986,015
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$2,438,166

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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 + 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 - MO only	\$514,937,308			Rev-2		\$514,937,308	100.0000%	-\$47,883,326	\$467,053,982		
Rev-3	0.000	Sales for Resale - On System	\$23,061,343			Rev-3		\$23,061,343	0.0000%	\$0	\$0		
Rev-4	0.000	Sales for Resale - Off System	\$29,683,276			Rev-4		\$29,683,276	82.5000%	\$8,850,409	\$33,339,112		
Rev-5		TOTAL RETAIL RATE REVENUE	\$567,681,927					\$567,681,927		-\$39,032,917	\$500,393,094		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	448.000	Interdepartment Sales	\$329,179			Rev-7		\$329,179	100.0000%	\$0	\$329,179		
Rev-8	449.000	Rate Ref - Tax Reform	-\$11,728,453			Rev-8		-\$11,728,453	100.0000%	\$11,728,453	\$0		
Rev-9	450.000	Forfeited Discounts	\$1,975,731			Rev-9		\$1,975,731	100.0000%	\$0	\$1,975,731		
Rev-10	451.000	Reconnect/Misc.	\$115,423			Rev-10		\$115,423	100.0000%	\$0	\$115,423		
Rev-11	454.000	Rent	\$1,027,509			Rev-11		\$1,027,509	100.0000%	-\$1,047	\$1,026,462		
Rev-12	456.000	Other Electric Revenue	\$677,552			Rev-12		\$677,552	89.0863%	-\$13,286	\$590,320		
Rev-13	456.100	Other Electric Revenue - DA	\$334,990			Rev-13		\$334,990	100.0000%	-\$11,679	\$323,311		
Rev-14	457.000	Other Electric - Transmission	\$10,034,982			Rev-14		\$10,034,982	84.0400%	-\$2,780,348	\$5,653,051		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$2,766,913					\$2,766,913		\$8,922,093	\$10,013,477		
Rev-16		TOTAL OPERATING REVENUES	\$570,448,840					\$570,448,840		-\$30,110,824	\$510,406,571		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Operation Supervision & Engineering	\$2,059,920	\$1,507,859	\$552,061	E-4	\$29,637	\$2,089,557	84.0400%	\$23,832	\$1,779,896	\$1,306,119	\$473,777
5	500.100	Iatan/Plum Point Deferred Oper. Exp - MO Only	\$112,161	\$0	\$112,161	E-5	-\$112,161	\$0	100.0000%	\$0	\$0	\$0	\$0
6	501.000	Fuel	\$45,979,364	\$156,505	\$45,822,859	E-6	-\$5,896,166	\$40,083,198	82.5000%	\$0	\$33,068,639	\$130,654	\$32,937,985
7	501.100	Fuel - MO Only	\$8,574,265	\$0	\$8,574,265	E-7	\$0	\$8,574,265	100.0000%	\$109,385	\$8,683,650	\$0	\$8,683,650
8	502.000	Steam Expenses	\$2,173,513	\$383,620	\$1,789,893	E-8	\$234,555	\$2,408,068	82.5000%	\$0	\$1,986,656	\$320,253	\$1,666,403
9	505.000	Electric Expenses	\$1,725,277	\$995,495	\$729,782	E-9	\$47,971	\$1,773,248	84.0400%	\$0	\$1,490,238	\$846,571	\$643,667
10	506.000	Misc. Steam Power Expense	\$2,740,186	\$273,471	\$2,466,715	E-10	\$167,124	\$2,907,310	84.0400%	\$0	\$2,443,304	\$232,561	\$2,210,743
11	507.000	Rents	\$35,099	\$0	\$35,099	E-11	-\$2,668	\$32,431	84.0400%	\$0	\$27,255	\$0	\$27,255
12		TOTAL OPERATION & MAINTENANCE EXPENSE	\$63,399,785	\$3,316,950	\$60,082,835		-\$5,531,708	\$57,868,077		\$133,217	\$49,479,638	\$2,836,158	\$46,643,480
13		TOTAL STEAM POWER GENERATION	\$63,399,785	\$3,316,950	\$60,082,835		-\$5,531,708	\$57,868,077		\$133,217	\$49,479,638	\$2,836,158	\$46,643,480
14		ELECTRIC MAINTENANCE EXPENSE											
15	510.000	Maintenance Supervision	\$1,120,780	\$625,266	\$495,514	E-15	-\$70,551	\$1,050,229	82.5000%	\$12,086	\$878,525	\$534,070	\$344,455
16	510.100	Iatan/Plum Point Deferred Elec. Exp. - MO Only	\$112,161	\$0	\$112,161	E-16	-\$112,161	\$0	100.0000%	\$0	\$0	\$0	\$0
17	511.000	Maintenance of Structures	\$1,196,519	\$229,604	\$966,915	E-17	-\$16,906	\$1,179,613	84.0400%	\$0	\$991,347	\$195,256	\$796,091
18	512.000	Maintenance of Boiler Plant	\$4,372,385	\$823,193	\$3,549,192	E-18	\$1,212,823	\$5,585,208	82.5000%	\$0	\$4,607,797	\$687,218	\$3,920,579
19	513.000	Maintenance of Electric Plant	\$1,486,934	\$209,568	\$1,277,366	E-19	\$201,117	\$1,688,051	82.5000%	\$0	\$1,392,642	\$174,951	\$1,217,691
20	514.000	Maintenance of Misc. Steam Plant	\$2,719,907	\$595,805	\$2,124,102	E-20	-\$1,178,012	\$1,541,895	84.0400%	\$0	\$1,295,809	\$506,674	\$789,135
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$11,008,686	\$2,483,436	\$8,525,250		\$36,310	\$11,044,996		\$12,086	\$9,166,120	\$2,098,169	\$7,067,951
22		NUCLEAR POWER GENERATION											
23		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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 Adj. 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
24		HYDRAULIC POWER GENERATION											
25		OPERATION - HP											
26	535.000	Operation Surperv/ & Engin. Hydro	\$39,341	\$33,170	\$6,171	E-26	-\$793	\$38,548	84.0400%	\$2,852	\$35,248	\$31,060	\$4,188
27	537.000	Hydraulic Expenses	\$40,061	\$3,678	\$36,383	E-27	-\$27,576	\$12,485	84.0400%	\$0	\$10,492	\$3,128	\$7,364
28	538.000	Electric Expense Hydro	\$19,667	\$20,173	-\$506	E-28	\$8,078	\$27,745	84.0400%	\$0	\$23,317	\$17,155	\$6,162
29	539.000	Misc. Hydraulic Power Gen. Expenses	\$314,607	\$101,032	\$213,575	E-29	-\$26,240	\$288,367	84.0400%	\$0	\$242,343	\$85,917	\$156,426
30		TOTAL OPERATION - HP	\$413,676	\$158,053	\$255,623		-\$46,531	\$367,145		\$2,852	\$311,400	\$137,260	\$174,140
31		MAINTANENCE - HP											
32	541.000	Maintenance Superv. & Engineering	\$30,811	\$30,025	\$786	E-32	\$3,264	\$34,075	84.0400%	\$2,209	\$30,846	\$27,742	\$3,104
33	542.000	Maintenance of Structures - Maint.	\$44,736	\$36,247	\$8,489	E-33	-\$1,844	\$42,892	84.0400%	\$0	\$36,046	\$30,824	\$5,222
34	543.000	Maint. of Reservoirs, Dams & Waterways	\$217,370	\$59,445	\$157,925	E-34	-\$94,473	\$122,897	84.0400%	\$0	\$103,283	\$50,553	\$52,730
35	544.000	Maintenance of Electric Plant	\$35,882	\$34,279	\$1,603	E-35	\$4,519	\$40,401	84.0400%	\$0	\$33,953	\$29,151	\$4,802
36	545.000	Maint. of Misc. Hydraulic Plant	\$90,232	\$77,935	\$12,297	E-36	\$10,797	\$101,029	84.0400%	\$0	\$84,904	\$66,276	\$18,628
37		TOTAL MAINTANENCE - HP	\$419,031	\$237,931	\$181,100		-\$77,737	\$341,294		\$2,209	\$289,032	\$204,546	\$84,486
38		TOTAL HYDRAULIC POWER GENERATION	\$832,707	\$395,984	\$436,723		-\$124,268	\$708,439		\$5,061	\$600,432	\$341,806	\$258,626
39		OTHER POWER GENERATION											
40		OPERATION - OP											
41	546.000	Operation Superv. & Engineering	\$1,046,643	\$986,652	\$59,991	E-41	-\$15,157	\$1,031,486	84.0400%	\$40,580	\$907,441	\$879,631	\$27,810
42	547.000	Fuel - Operation OP	\$63,708,115	\$2,384	\$63,705,731	E-42	-\$6,876,567	\$56,831,548	82.5000%	\$0	\$46,886,027	\$1,990	\$46,884,037
43	547.300	Fuel - Operation OP - Partial Allocation	-\$103,281	\$0	-\$103,281	E-43	\$0	-\$103,281	84.0400%	\$0	-\$86,797	\$0	-\$86,797
44	548.000	Generation Expenses	\$3,762,689	\$2,257,472	\$1,505,217	E-44	-\$194,554	\$3,568,135	84.0400%	\$1,993	\$3,000,653	\$1,921,752	\$1,078,901
45	549.000	Misc. Other Power Generation Expense	\$1,164,105	\$207,625	\$956,480	E-45	\$459,651	\$1,623,756	84.0400%	\$3,360	\$1,367,965	\$179,925	\$1,188,040
46		TOTAL OPERATION - OP	\$69,578,271	\$3,454,133	\$66,124,138		-\$6,626,627	\$62,951,644		\$45,933	\$52,075,289	\$2,983,298	\$49,091,991
47		MAINTANENCE - OP											
48	551.000	Prod Comb. - Maintenance Superv & Engin.	\$872,738	\$881,605	-\$8,867	E-48	\$7,667	\$880,405	84.0400%	\$13,378	\$753,270	\$763,097	-\$9,827
49	552.000	Prod Comb Turbo - Main. Of Structures	\$429,887	\$102,363	\$327,524	E-49	-\$61,383	\$368,504	84.0400%	\$0	\$309,690	\$87,049	\$222,641
50	553.000	Prod - Maint of Gen & Electric Plant	\$12,654,580	\$1,032,904	\$11,621,676	E-50	\$4,387,109	\$17,041,689	84.0400%	\$0	\$14,321,835	\$878,384	\$13,443,451
51	554.000	Prod Maint Misc Other Power Gener.	\$758,047	\$457,935	\$300,112	E-51	\$28,655	\$786,702	84.0400%	\$0	\$661,145	\$389,429	\$271,716
52		TOTAL MAINTANENCE - OP	\$14,715,252	\$2,474,807	\$12,240,445		\$4,362,048	\$19,077,300		\$13,378	\$16,045,940	\$2,117,959	\$13,927,981
53		TOTAL OTHER POWER GENERATION	\$84,293,523	\$5,928,940	\$78,364,583		-\$2,264,579	\$82,028,944		\$59,311	\$68,121,229	\$5,101,257	\$63,019,972
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power (Energy Only)	\$58,633,660	\$0	\$58,633,660	E-55	\$8,284,228	\$66,917,888	82.5000%	\$0	\$55,207,258	\$0	\$55,207,258
56	556.000	System Control & Load Dispatching	\$3,950,165	\$1,817,005	\$2,133,160	E-56	-\$1,092,664	\$2,857,501	84.0400%	\$22,489	\$2,423,932	\$1,567,674	\$856,258
57	557.000	Other Expense - Power Supply	\$431,257	\$0	\$431,257	E-57	\$81,631	\$512,888	84.0400%	\$0	\$431,031	\$0	\$431,031
58	421.000	Iatan/Plum Point Deferred Exp	\$121,692	\$0	\$121,692	E-58	\$0	\$121,692	84.0400%	\$0	\$102,270	\$0	\$102,270
59		TOTAL OTHER POWER SUPPLY EXPENSES	\$63,136,774	\$1,817,005	\$61,319,769		\$7,273,195	\$70,409,969		\$22,489	\$58,164,491	\$1,567,674	\$56,596,817
60		TOTAL POWER PRODUCTION EXPENSES	\$222,671,475	\$13,942,315	\$208,729,160		-\$611,050	\$222,060,425		\$232,164	\$185,531,910	\$11,945,064	\$173,586,846
61		TRANSMISSION EXPENSES											
62		OPERATION - TRANSMISSION EXP.											
63	560.000	Operation Superv. and Engin.	\$300,290	\$161,724	\$138,566	E-63	\$1,925	\$302,215	84.0400%	\$2,721	\$256,703	\$140,252	\$116,451

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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 E-Adj. 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	561.000	Transmission Expense	\$601,555	\$591,301	\$10,254	E-64	\$7,038	\$608,593	84.0400%	\$1,834	\$513,295	\$504,678	\$8,617
65	562.000	Station Expenses	\$501,514	\$134,316	\$367,198	E-65	-\$3,969	\$497,545	84.0400%	\$0	\$418,137	\$114,223	\$303,914
66	563.000	Overhead Line Expenses	\$44,827	\$31,984	\$12,843	E-66	\$381	\$45,208	84.0400%	\$0	\$37,993	\$27,200	\$10,793
67	565.000	Transmission of Electric By Others	\$19,343,445	\$0	\$19,343,445	E-67	\$1,238,791	\$20,582,236	84.0400%	\$0	\$17,297,311	\$0	\$17,297,311
68	566.000	Misc. Transmission Expenses	\$32,435	\$13,582	\$18,853	E-68	\$162	\$32,597	84.0400%	\$0	\$27,394	\$11,550	\$15,844
69	567.000	Rents - Transmission	\$175	\$0	\$175	E-69	\$0	\$175	84.0400%	\$0	\$147	\$0	\$147
70		TOTAL OPERATION - TRANSMISSION EXP.	\$20,824,241	\$932,907	\$19,891,334		\$1,244,328	\$22,068,569		\$4,555	\$18,550,980	\$797,903	\$17,753,077
71		MAINTENANCE - TRANSMISSION EXP.											
72	568.000	Maintenance Supervision & Engin.	\$89,896	\$104,255	-\$14,359	E-72	\$1,241	\$91,137	84.0400%	\$5,474	\$82,066	\$94,133	-\$12,067
73	569.000	Trans Maintenance of Structures	\$9,285	\$2,345	\$6,940	E-73	\$28	\$9,313	84.0400%	\$0	\$7,826	\$1,994	\$5,832
74	570.000	Trans Maintenance of Station Equipment	\$1,786,284	\$1,148,968	\$637,316	E-74	\$42,393	\$1,828,677	84.0400%	\$6,189	\$1,543,009	\$983,274	\$559,735
75	571.000	Trans Maintenance of Overhead Lines	\$2,946,856	\$201,833	\$2,745,023	E-75	\$2,402	\$2,949,258	84.0400%	\$5,139	\$2,483,695	\$176,778	\$2,306,917
76	571.100	Tracker Adjustment - MO Only	\$61,980	\$0	\$61,980	E-76	\$0	\$61,980	100.0000%	\$0	\$61,980	\$0	\$61,980
77		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,894,301	\$1,457,401	\$3,436,900		\$46,064	\$4,940,365		\$16,802	\$4,178,576	\$1,256,179	\$2,922,397
78		TOTAL TRANSMISSION EXPENSES	\$25,718,542	\$2,390,308	\$23,328,234		\$1,290,392	\$27,008,934		\$21,357	\$22,729,556	\$2,054,082	\$20,675,474
79		DISTRIBUTION EXPENSES											
80		OPERATION - DIST. EXPENSES											
81	580.000	Distrb. - Operation Supervision & Engin.	\$1,162,576	\$915,364	\$247,212	E-81	\$10,275	\$1,172,851	87.5689%	\$14,977	\$1,042,030	\$826,092	\$215,938
82	582.000	Distrb. - Station Expense	\$212,120	\$164,627	\$47,493	E-82	\$1,959	\$214,079	87.5689%	\$0	\$187,467	\$145,878	\$41,589
83	583.000	Distrb. - Overhead Line Expense	\$1,292,346	\$747,701	\$544,645	E-83	\$8,899	\$1,301,245	87.5689%	\$0	\$1,139,486	\$662,546	\$476,940
84	584.000	Distrb. - Underground Line Expenses	\$831,841	\$90,415	\$741,426	E-84	\$1,076	\$832,917	87.5689%	\$0	\$729,377	\$80,118	\$649,259
85	585.000	Distrb. - Street Lighting & Signal System Exp.	\$35,848	\$2,336	\$33,512	E-85	\$28	\$35,876	87.5689%	\$0	\$31,416	\$2,070	\$29,346
86	586.000	Distrb. - Meters	\$3,014,516	\$2,350,711	\$663,805	E-86	\$27,978	\$3,042,494	87.5689%	\$150	\$2,664,429	\$2,083,142	\$581,287
87	587.000	Distrb. - Customer Installations Expense	\$307,323	\$266,202	\$41,121	E-87	\$3,168	\$310,491	87.5689%	\$0	\$271,893	\$235,884	\$36,009
88	588.000	Distrb. - Misc. Distribution Expense	\$1,366,942	\$413,518	\$953,424	E-88	\$4,972	\$1,371,914	87.5689%	\$5,461	\$1,206,831	\$371,884	\$834,947
89	589.000	Distrb. - Rents	\$2,302	\$0	\$2,302	E-89	\$0	\$2,302	87.5689%	\$0	\$2,016	\$0	\$2,016
90		TOTAL OPERATION - DIST. EXPENSES	\$8,225,814	\$4,950,874	\$3,274,940		\$58,355	\$8,284,169		\$20,588	\$7,274,945	\$4,407,614	\$2,867,331
91		MAINTENANCE - DISTRIB. EXPENSES											
92	590.000	Distrb. Maintenance Supervision & Engin.	\$227,570	\$215,067	\$12,503	E-92	\$2,560	\$230,130	87.5689%	\$6,692	\$208,215	\$197,266	\$10,949
93	591.000	Distrb. Maintenance of Structures	\$163,150	\$74,952	\$88,198	E-93	\$892	\$164,042	87.5689%	\$0	\$143,650	\$66,416	\$77,234
94	592.000	Distrb. Maintenance of Station Equipment	\$2,057,453	\$1,002,396	\$1,055,057	E-94	\$11,930	\$2,069,383	87.5689%	\$0	\$1,812,136	\$888,234	\$923,902
95	593.000	Distrb. Maintenance of Overhead Lines	\$12,402,270	\$1,789,041	\$10,613,229	E-95	\$21,106	\$12,423,376	87.5689%	\$4,701	\$10,883,715	\$1,589,991	\$9,293,724
96	593.100	May 2011 Tornado O & M Amortization	\$84,402	\$0	\$84,402	E-96	\$0	\$84,402	100.0000%	\$0	\$84,402	\$0	\$84,402
97	593.200	KS Ice Storm Amortization	\$132,681	\$0	\$132,681	E-97	-\$125,678	\$7,003	0.0000%	\$0	\$0	\$0	\$0
98	593.300	Vegetation Amortization	\$357,478	\$0	\$357,478	E-98	\$0	\$357,478	87.5689%	\$0	\$313,040	\$0	\$313,040
99	594.000	Distrb. Maintenance of Underground Line	\$828,941	\$436,545	\$392,396	E-99	\$5,196	\$834,137	87.5689%	\$440	\$730,885	\$387,268	\$343,617
100	595.000	Distrb. Maintenance of Line Transformers	\$387,708	\$212,145	\$175,563	E-100	\$2,525	\$390,233	87.5689%	\$0	\$341,723	\$187,984	\$153,739
101	596.000	Distrb. Maintenance of St Lights/Signal	\$379,836	\$243,202	\$136,634	E-101	\$2,895	\$382,731	87.5689%	\$0	\$335,153	\$215,504	\$119,649
102	597.000	Distrb. Maintenance of Meters	\$336,256	\$326,409	\$9,847	E-102	\$3,885	\$340,141	87.5689%	\$0	\$297,858	\$289,235	\$8,623
103	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$205,342	\$130,261	\$75,081	E-103	\$1,550	\$206,892	87.5689%	\$0	\$181,173	\$115,425	\$65,748
104		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$17,563,087	\$4,430,018	\$13,133,069		-\$73,139	\$17,489,948		\$11,833	\$15,331,950	\$3,937,323	\$11,394,627
105		TOTAL DISTRIBUTION EXPENSES	\$25,788,901	\$9,380,892	\$16,408,009		-\$14,784	\$25,774,117		\$32,421	\$22,606,895	\$8,344,937	\$14,261,958
106		CUSTOMER ACCOUNTS EXPENSE											
107	901.000	Customer Accounts Supervision	\$780,655	\$743,783	\$36,872	E-107	\$8,838	\$789,493	89.0863%	\$16,526	\$719,856	\$687,021	\$32,835
108	902.000	Customer Acts. Meter Reading Expense	\$2,111,299	\$1,721,688	\$389,611	E-108	\$20,491	\$2,131,790	89.0863%	\$0	\$1,899,133	\$1,552,043	\$347,090

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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 E Adj. 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
109	903.000	Customer Records & Collection	\$3,997,362	\$2,453,510	\$1,543,852	E-109	\$1,334,592	\$5,331,954	89.0863%	\$1,487	\$4,751,527	\$2,213,314	\$2,538,213
110	904.000	Uncollectible Accounts	\$2,368,318	\$0	\$2,368,318	E-110	-\$262,719	\$2,105,599	89.0863%	\$0	\$1,875,800	\$0	\$1,875,800
111	905.000	Misc. Customer Accounts Expense	\$194,066	\$7,309	\$186,757	E-111	\$11,937	\$206,003	89.0863%	\$0	\$183,521	\$6,589	\$176,932
112		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,451,700	\$4,926,290	\$4,525,410		\$1,113,139	\$10,564,839		\$18,013	\$9,429,837	\$4,458,967	\$4,970,870
113		CUSTOMER SERVICE & INFO. EXP.											
114	907.000	Customer Service Supervision	\$199,004	\$186,170	\$12,834	E-114	\$2,216	\$201,220	89.0863%	\$0	\$179,259	\$167,826	\$11,433
115	908.000	Customer Assistance Expense	\$186,208	\$186,420	-\$212	E-115	\$2,219	\$188,427	89.0863%	\$11,276	\$179,139	\$185,516	-\$6,377
116	908.100	Retail Indut Cust Assistance - Retail	\$457,899	\$414,782	\$43,117	E-116	\$4,937	\$462,836	89.0863%	\$0	\$412,323	\$373,912	\$38,411
117	908.200	Cust Program Collaborative Exp. - MO Only	\$1,616,720	\$0	\$1,616,720	E-117	\$0	\$1,616,720	100.0000%	\$0	\$1,616,720	\$0	\$1,616,720
118	908.300	Wholesale Customer Assistance - Wholesale	\$96,207	\$95,888	\$319	E-118	\$1,141	\$97,348	0.0000%	\$0	\$0	\$0	\$0
119	908.400	Retail Commercial Cust Assist - Retail	\$550,431	\$499,522	\$50,909	E-119	\$5,945	\$556,376	89.0863%	\$0	\$495,655	\$450,302	\$45,353
120	908.500	Retail Residential Cust Assist - Retail	\$243,459	\$229,012	\$14,447	E-120	\$2,726	\$246,185	89.0863%	\$0	\$219,317	\$206,447	\$12,870
121	908.600	Low Income Weatherization Program	\$368	\$0	\$368	E-121	\$0	\$368	89.0863%	\$0	\$328	\$0	\$328
122	908.700	MO Low Inc Weather ER-2014-0351	\$437,500	\$0	\$437,500	E-122	\$0	\$437,500	100.0000%	\$0	\$437,500	\$0	\$437,500
123	908.800	Solar Rebate Amortization ER-2016-0023	\$620,055	\$0	\$620,055	E-123	\$0	\$620,055	89.0863%	\$0	\$552,384	\$0	\$552,384
124	908.900	Energy Efficiency Cost Recovery	\$98,875	\$0	\$98,875	E-124	\$0	\$98,875	89.0863%	\$0	\$88,084	\$0	\$88,084
125	909.000	Information & Instructional Advertising	\$120,804	\$0	\$120,804	E-125	\$0	\$120,804	89.0863%	-\$20,740	\$86,880	\$0	\$86,880
126	910.000	Misc. Customer Service Expense	\$15,494	\$0	\$15,494	E-126	\$0	\$15,494	89.0863%	\$0	\$13,803	\$0	\$13,803
127		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$4,643,024	\$1,611,794	\$3,031,230		\$19,184	\$4,662,208		-\$9,464	\$4,281,392	\$1,384,003	\$2,897,389
128		SALES EXPENSES											
129	912.000	Sales Demonstrating & Selling Expense	\$156,161	\$110,259	\$45,902	E-129	\$1,312	\$157,473	89.7420%	\$2,721	\$144,040	\$102,847	\$41,193
130	916.000	Miscellaneous Sales Expense	\$485	\$0	\$485	E-130	\$0	\$485	89.7420%	\$0	\$435	\$0	\$435
131		TOTAL SALES EXPENSES	\$156,646	\$110,259	\$46,387		\$1,312	\$157,958		\$2,721	\$144,475	\$102,847	\$41,628
132		ADMIN. & GENERAL EXPENSES											
133		OPERATION- ADMIN. & GENERAL EXP.											
134	920.000	Administrative & General Salaries	\$11,071,025	\$10,834,166	\$236,859	E-134	-\$732,724	\$10,338,301	87.9117%	\$56,639	\$9,145,215	\$8,936,988	\$208,227
135	921.000	Office Supplies & Expenses	\$3,996,405	\$12,639	\$3,983,766	E-135	-\$185,469	\$3,810,936	87.9117%	-\$1,007	\$3,349,252	\$11,243	\$3,338,009
136	922.000	Administrative Expenses Transferred - Credit	-\$12,240,394	-\$3,380,592	-\$8,859,802	E-136	-\$35,480	-\$12,275,874	87.9117%	\$33,419	-\$10,758,510	-\$2,973,305	-\$7,785,205
137	923.000	Outside Services Employed	\$21,858,400	\$612,271	\$21,246,129	E-137	-\$707,182	\$21,151,218	87.9117%	\$0	\$18,594,395	\$94,706	\$18,499,689
138	924.000	Property Insurance	\$1,994,604	\$0	\$1,994,604	E-138	-\$1,051,570	\$943,034	87.9117%	\$0	\$829,037	\$0	\$829,037
139	925.000	Injuries and Damages	\$3,532,856	\$765	\$3,532,091	E-139	-\$760,079	\$2,772,777	87.9117%	\$0	\$2,437,595	\$680	\$2,436,915
140	926.000	Employee Pensions and Benefits	\$17,604,939	\$119,387	\$17,485,552	E-140	\$337,861	\$17,942,800	87.9117%	\$3,467,443	\$19,241,264	\$3,744,592	\$15,496,672
141	928.000	Regulatory Commission Expenses	\$1,162,154	\$0	\$1,162,154	E-141	\$0	\$1,162,154	100.0000%	-\$56,343	\$1,105,811	\$0	\$1,105,811
142	929.000	Duplicate Charges - Credit	-\$287,296	\$0	-\$287,296	E-142	\$0	-\$287,296	87.9117%	\$0	-\$252,567	\$0	-\$252,567
143	930.000	General Advertising Expense	\$820,068	\$25,787	\$794,281	E-143	-\$318,480	\$501,588	87.9117%	-\$1,621	\$439,334	\$22,940	\$416,394
144	931.000	Admin & General - Rents	\$12,785	\$0	\$12,785	E-144	\$392	\$13,177	87.9117%	\$0	\$11,584	\$0	\$11,584
145		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$49,525,546	\$8,224,423	\$41,301,123		-\$3,452,731	\$46,072,815		\$3,498,530	\$44,142,410	\$9,837,844	\$34,304,566
146		MAINT., ADMIN. & GENERAL EXP.											
147	935.000	Maintenance of General Plant	\$600,034	\$164,664	\$435,370	E-147	\$1,960	\$601,994	87.9117%	\$335	\$529,558	\$146,817	\$382,741
148		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$600,034	\$164,664	\$435,370		\$1,960	\$601,994		\$335	\$529,558	\$146,817	\$382,741
149		TOTAL ADMIN. & GENERAL EXPENSES	\$50,125,580	\$8,389,087	\$41,736,493		-\$3,450,771	\$46,674,809		\$3,498,865	\$44,671,968	\$9,984,661	\$34,687,307
150		INTEREST ON CUSTOMER DEPOSITS											
151	431.100	Customer Deposit Interest	\$1,214,310	\$0	\$1,214,310	E-151	\$0	\$1,214,310	100.0000%	\$886,274	\$2,100,584	\$0	\$2,100,584
152		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,214,310	\$0	\$1,214,310		\$0	\$1,214,310		\$886,274	\$2,100,584	\$0	\$2,100,584

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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 Adj. 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 + I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
153		DEPRECIATION EXPENSE											
154	403.000	Depreciation Expense, Dep. Exp.	\$78,107,649	See note (1)	See note (1)	E-154	See note (1)	\$78,107,649	84.0400%	\$3,594,377	\$69,236,045	See note (1)	See note (1)
155		TOTAL DEPRECIATION EXPENSE	\$78,107,649	\$0	\$0		\$0	\$78,107,649		\$3,594,377	\$69,236,045	\$0	\$0
156		AMORTIZATION EXPENSE											
157	0.000	DSM/Pre-MEEIA Amortization	\$0	\$0	\$0	E-157	\$0	\$0	100.0000%	\$1,551,855	\$1,551,855	\$0	\$1,551,855
158	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-158	\$0	\$0	100.0000%	\$1,987	\$1,987	\$0	\$1,987
159	0.000	Carrying Costs Iatan 1	\$0	\$0	\$0	E-159	\$0	\$0	100.0000%	\$84,729	\$84,729	\$0	\$84,729
160	0.000	Carrying Costs Iatan 2	\$0	\$0	\$0	E-160	\$0	\$0	100.0000%	\$44,828	\$44,828	\$0	\$44,828
161	403.001	Solar Rebate Amortization	\$0	\$0	\$0	E-161	\$0	\$0	100.0000%	\$2,007,988	\$2,007,988	\$0	\$2,007,988
162	403.003	MO Iatan 1 AmDp ER-2010-0130 - MO Only	\$45,661	\$0	\$45,661	E-162	\$0	\$45,661	100.0000%	\$0	\$45,661	\$0	\$45,661
163	403.009	MO Iatan 2 AmDp ER-2011-0004 - MO Only	\$49,430	\$0	\$49,430	E-163	\$0	\$49,430	100.0000%	\$0	\$49,430	\$0	\$49,430
164	0.000	Amortization of TCJA stub period	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	-\$2,345,691	-\$2,345,691	\$0	-\$2,345,691
165	403.011	MO PlmPt Amrt Dep ER-2011-0004 - MO Only	\$669	\$0	\$669	E-165	\$0	\$669	100.0000%	\$0	\$669	\$0	\$669
166	403.012	Amort 5-22-11 Tornado - MO Only	\$134,549	\$0	\$134,549	E-166	\$0	\$134,549	100.0000%	\$183,564	\$318,113	\$0	\$318,113
167	404.000	Amortization of Electric Plant	\$3,943,029	\$0	\$3,943,029	E-167	\$26,236	\$3,969,265	85.3333%	\$0	\$3,387,105	\$0	\$3,387,105
168		TOTAL AMORTIZATION EXPENSE	\$4,173,338	\$0	\$4,173,338		\$26,236	\$4,199,574		\$1,529,260	\$5,146,674	\$0	\$5,146,674
169		OTHER OPERATING EXPENSES											
170	408.141	Prov - Foab Taxes - Electric	\$2,569,713	\$0	\$2,569,713	E-170	\$343,939	\$2,913,652	72.8500%	\$0	\$2,122,596	\$250,560	\$1,872,036
171	408.144	Payroll Taxes - Iatan	\$227,507	\$0	\$227,507	E-171	\$0	\$227,507	72.8500%	\$0	\$165,739	\$0	\$165,739
172	408.511	Prov - Fed Unemp Compens Tax	\$20,015	\$0	\$20,015	E-172	-\$96	\$19,919	72.8500%	\$0	\$14,511	-\$70	\$14,581
173	408.512	Prov - St Unemp Compens Tax	\$99,901	\$0	\$99,901	E-173	\$1,231	\$101,132	72.8500%	\$0	\$73,675	\$897	\$72,778
174	408.610	Property Tax	\$22,159,206	\$0	\$22,159,206	E-174	-\$349,980	\$21,809,226	89.2471%	\$0	\$19,464,102	\$0	\$19,464,102
175	408.910	Prov - Escorp Franchise Tax	\$27,000	\$0	\$27,000	E-175	\$0	\$27,000	0.0000%	\$0	\$0	\$0	\$0
176	408.930	Prov - City Tax or Fee	\$10,770,522	\$0	\$10,770,522	E-176	\$9,923,350	\$20,693,872	0.0000%	\$0	\$0	\$0	\$0
177		TOTAL OTHER OPERATING EXPENSES	\$35,873,864	\$0	\$35,873,864		\$9,918,444	\$45,792,308		\$0	\$21,840,623	\$251,387	\$21,589,236
178		TOTAL OPERATING EXPENSE	\$457,925,029	\$40,750,945	\$339,066,435		\$8,292,102	\$466,217,131		\$9,805,988	\$387,719,959	\$38,525,948	\$279,957,966
179		NET INCOME BEFORE TAXES	\$112,523,811					\$104,231,709		-\$39,916,812	\$122,686,612		
180		INCOME TAXES											
181	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-181	See note (1)	\$0	93.6372%	\$21,918,723	\$21,918,723	See note (1)	See note (1)
182		TOTAL INCOME TAXES	\$0					\$0		\$21,918,723	\$21,918,723		
183		DEFERRED INCOME TAXES											
184	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-184	See note (1)	\$0	87.9117%	\$300,109	\$300,109	See note (1)	See note (1)
185	411.000	Amortization of Deferred ITC	\$0			E-185		\$0	100.0000%	-\$256,249	-\$256,249		
186	411.411	Amort of Excess Deferred Income Taxes	\$0			E-186		\$0	100.0000%	-\$74,821	-\$74,821		
187	0.000	Amortization of Protected Excess ADIT	\$0			E-187		\$0	100.0000%	-\$8,540,550	-\$8,540,550		
188	0.000	Amortization of Unprotected Excess ADIT	\$0			E-188		\$0	100.0000%	-\$2,263,671	-\$2,263,671		
189		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$10,835,182	-\$10,835,182		
190		NET OPERATING INCOME	\$112,523,811					\$104,231,709		-\$51,000,353	\$111,603,071		

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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	Retail Revenue - MO only		\$0	\$0	\$0	\$0	-\$47,883,326	-\$47,883,326
	1. Residential - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$1,116,929	
	2. Commercial - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$508,671	
	3. Industrial Praxair - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$302,038	
	4. Oil Pipeline Pump - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$496,489	
	5. OT Industrial Sales - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$3,703,654	
	6. Public St & Hwy Light - To remove unbilled revenues (C. Newkirk)		\$0	\$0		\$0	-\$263,704	
	7. Residential - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$6,942,826	
	8. Commercial - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$2,792,987	
	9. Oil Pipeline Pump - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$187,537	
	10. Residential - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$6,673,969	
	11. Commercial - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$6,101,463	
	12. Industrial Praxair - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$269,254	
	13. Oil Pipeline Pump - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$359,374	
	14. OT Industrial Sales - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$3,165,910	
	15. Public St & Hwy Light - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$79,718	
	16. OT Sales to Public Auth. - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$386,449	
	17. Interdepartmental Sales - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$11,072	
	18. To adjust for Billing adjustment. (M. Bocklage)		\$0	\$0		\$0	\$12,843,352	
	19. To adjust for customers that switched rate classes. (M. Bocklage)		\$0	\$0		\$0	\$5,197	
	20. To normalize weather for a 30 year normal and adjustment for 365 days consumption. (Stahlman)		\$0	\$0		\$0	-\$6,223,875	
	21. To annualize customer growth. (M. Bocklage)		\$0	\$0		\$0	\$1,423,928	
	22. To adjust for update period. (M. Bocklage)		\$0	\$0		\$0	-\$16,961,127	
	23. Residential - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$3,367,302	
	24. Commercial - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$779,154	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
	25. Small Heating - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$180,405	
	26. General Power - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$1,572,677	
	27. Industrial Praxair - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$70,678	
	28. Total Electric Building - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$695,065	
	29. Feed Mill and Grain Elevator - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$856	
	30. Large Power - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$990,698	
	31. Miscellaneous Service - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$156	
	32. Municipal Street Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$36,826	
	33. Private Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$63,635	
	34. Special Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$2,625	
	35. To adjust for customers that switched rate classes. (B. Murray)		\$0	\$0		\$0	\$2,151,320	
Rev-4	Sales for Resale - Off System		\$0	\$0	\$0	\$0	\$8,850,409	\$8,850,409
	1. To annualize SPP IM sales (ancillary & misc.). (K. Foster)		\$0	\$0		\$0	\$1,278,869	
	2. To annualize SPP IM sales. (K. Foster)		\$0	\$0		\$0	\$7,571,540	
Rev-8	Rate Ref - Tax Reform	449.000	\$0	\$0	\$0	\$0	\$11,728,453	\$11,728,453
	1. To remove tax stub period revenue reduction. (K. Bolin)		\$0	\$0		\$0	\$11,728,453	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	-\$1,047	-\$1,047
	1. To normalize Rent Revenue. (C. Newkirk)		\$0	\$0		\$0	-\$1,047	
Rev-12	Other Electric Revenue	456.000	\$0	\$0	\$0	\$0	-\$13,286	-\$13,286
	1. To normalize other electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$13,286	
Rev-13	Other Electric Revenue - DA	456.100	\$0	\$0	\$0	\$0	-\$11,679	-\$11,679
	1. To normalize other direct assigned electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$11,679	
Rev-14	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$2,780,348	-\$2,780,348
	1. To normalize SPP transmission revenues. (K. Foster)		\$0	\$0		\$0	-\$683,321	
	2. To remove Missouri non-jurisdictional SPP transmission revenue. (K. Foster)		\$0	\$0		\$0	-\$2,097,027	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
E-4	Operation Supervision & Engineering	500.000	\$17,946	\$11,691	\$29,637	\$23,832	\$0	\$23,832
	1. To normalize Plum Point Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,856		\$0	\$0	
	2. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	\$5,972		\$0	\$0	
	3. To normalize latan Common Operations Expense to a five-year average. (A. Sarver)		\$0	-\$33,931		\$0	\$0	
	4. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$22,766		\$0	\$0	
	5. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	\$23,691		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$21,049		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$17,946	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$23,832	\$0	
E-5	latan/Plum Point Deferred Oper. Exp - MO Only	500.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$0
	1. To remove amortization expense for latan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-6	Fuel	501.000	\$1,863	-\$5,898,029	-\$5,896,166	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,863	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$5,898,029		\$0	\$0	
E-7	Fuel - MO Only	501.100	\$0	\$0	\$0	\$0	\$109,385	\$109,385
	1, To annualize the SWPA amortization. (A. Niemeier)		\$0	\$0		\$0	\$109,385	
E-8	Steam Expenses	502.000	\$4,566	\$229,989	\$234,555	\$0	\$0	\$0
	1. To normalize Plum Point Operations Expense to a five-year average. (A. Sarver)		\$0	-\$3,465		\$0	\$0	
	2. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$23,899		\$0	\$0	
	3. To normalize latan Common Operations Expense to a five-year average. (A. Sarver)		\$0	\$283,834		\$0	\$0	
	4. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$41,857		\$0	\$0	
	5. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	-\$68,502		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three average. (A. Sarver)		\$0	\$164		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,566	\$0		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
E-9	Electric Expenses	505.000	\$11,848	\$36,123	\$47,971	\$0	\$0	\$0
	1. To normalize Iatan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	\$14,301		\$0	\$0	
	2. To normalize Iatan Common Operations Expense to a five-year average. (A. Sarver)		\$0	\$87,718		\$0	\$0	
	3. To normalize Iatan Operations Expense to six-year average. (A. Sarver)		\$0	\$2,376		\$0	\$0	
	4. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	-\$68,272		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,848	\$0		\$0	\$0	
E-10	Misc. Steam Power Expense	506.000	\$3,255	\$163,869	\$167,124	\$0	\$0	\$0
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$118		\$0	\$0	
	2. To normalize Plum Point Operations Expense to a five-year average. (A. Sarver)		\$0	-\$41,504		\$0	\$0	
	3. To normalize Iatan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15,946		\$0	\$0	
	4. To normalize Iatan Common Operations Expense to a five-year average. (A. Sarver)		\$0	\$62,300		\$0	\$0	
	5. To normalize Iatan Operations Expense to six-year average. (A. Sarver)		\$0	-\$183,554		\$0	\$0	
	6. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	\$334,978		\$0	\$0	
	7. To normalize Riverton Operations Expense to a three average. (A. Sarver)		\$0	\$7,713		\$0	\$0	
	8. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,255	\$0		\$0	\$0	
E-11	Rents	507.000	\$0	-\$2,668	-\$2,668	\$0	\$0	\$0
	1. To normalize Iatan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15		\$0	\$0	
	2. To normalize Iatan Common Operations Expense to a five-year average. (A. Sarver)		\$0	-\$2,711		\$0	\$0	
	3. To normalize Iatan Operations Expense to six-year average. (A. Sarver)		\$0	\$58		\$0	\$0	
E-15	Maintenance Supervision	510.000	\$7,442	-\$77,993	-\$70,551	\$12,086	\$0	\$12,086
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$84,084		\$0	\$0	
	2. To normalize Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$343		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$10,712		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$2,507		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	-\$2,457		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,442	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$12,086	\$0	
E-16	latan/Plum Point Deferred Elec. Exp. - MO Only	510.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$0
	1. To remove amortization expense for latan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-17	Maintenance of Structures	511.000	\$2,733	-\$19,639	-\$16,906	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$46,090		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$5,419		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$117,378		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$5,596		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	\$61,841		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$823		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,733	\$0		\$0	\$0	
E-18	Maintenance of Boiler Plant	512.000	\$9,798	\$1,203,025	\$1,212,823	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$279,065		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$177,084		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$17,814		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A.Sarver)		\$0	\$159,297		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A.Sarver)		\$0	\$602,185		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$3,208		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,798	\$0		\$0	\$0	
E-19	Maintenance of Electric Plant	513.000	\$2,494	\$198,623	\$201,117	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$154,369		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$117,782		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$7,774		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$2,635		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	\$244,587		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$87,690		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,494	\$0		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant	514.000	\$7,091	-\$1,185,103	-\$1,178,012	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$43,894		\$0	\$0	
	2. To normalize Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$4,845		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$202		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$36,171		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	-\$1,099,490		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$501		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,091	\$0		\$0	\$0	
E-26	Operation Superv/ & Engin. Hydro	535.000	\$395	-\$1,188	-\$793	\$2,852	\$0	\$2,852
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$1,188		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$395	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,852	\$0	
E-27	Hydraulic Expenses	537.000	\$44	-\$27,620	-\$27,576	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,620		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$44	\$0		\$0	\$0	
E-28	Electric Expense Hydro	538.000	\$240	\$7,838	\$8,078	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	\$7,838		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$240	\$0		\$0	\$0	
E-29	Misc. Hydraulic Power Gen. Expenses	539.000	\$1,202	-\$27,442	-\$26,240	\$0	\$0	\$0
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$35		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,407		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,202	\$0		\$0	\$0	
E-32	Maintenance Superv. & Engineering	541.000	\$357	\$2,907	\$3,264	\$2,209	\$0	\$2,209
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$2,907		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$357	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,209	\$0	
E-33	Maintenance of Structures - Maint.	542.000	\$431	-\$2,275	-\$1,844	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$2,275		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$431	\$0		\$0	\$0	
E-34	Maint. of Reservoirs, Dams & Waterways	543.000	\$708	-\$95,181	-\$94,473	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$95,181		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$708	\$0		\$0	\$0	
E-35	Maintenance of Electric Plant	544.000	\$408	\$4,111	\$4,519	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$4,111		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$408	\$0		\$0	\$0	
E-36	Maint. of Misc. Hydraulic Plant	545.000	\$928	\$9,869	\$10,797	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$9,869		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$928	\$0		\$0	\$0	
E-41	Operation Superv. & Engineering	546.000	\$11,743	-\$26,900	-\$15,157	\$40,580	\$0	\$40,580
	1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	-\$1,890		\$0	\$0	
	2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$7,899		\$0	\$0	
	3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)		\$0	-\$7,955		\$0	\$0	
	4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$9,156		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,743	\$0		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$40,580	\$0	
E-42	Fuel - Operation OP	547.000	\$28	-\$6,876,595	-\$6,876,567	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$28	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$6,876,595		\$0	\$0	
E-44	Generation Expenses	548.000	\$26,868	-\$221,422	-\$194,554	\$1,993	\$0	\$1,993
	1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	\$601		\$0	\$0	
	2. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$4,340		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$180,805		\$0	\$0	
	4. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)		\$0	\$38,823		\$0	\$0	
	5. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$75,701		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$26,868	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,993	\$0	
E-45	Misc. Other Power Generation Expense	549.000	\$2,471	\$457,180	\$459,651	\$3,360	\$0	\$3,360
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$165		\$0	\$0	
	2. To adjust Riverton 12 tracker Regulatory Asset Amortization. (A. Sarver)		\$0	\$638,586		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	-\$6,804		\$0	\$0	
	4. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$66,910		\$0	\$0	
	5. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$1,969		\$0	\$0	
	5. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)		\$0	-\$44,089		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$61,469		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,471	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$3,360	\$0	
E-48	Prod Comb. - Maintenance Superv & Engin.	551.000	\$10,493	-\$2,826	\$7,667	\$13,378	\$0	\$13,378

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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 normalize Stateline Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$2,068		\$0	\$0	
	2. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	\$4		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average. (A. Sarver)		\$0	-\$635		\$0	\$0	
	4. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$248		\$0	\$0	
	5. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$375		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$10,493	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,378	\$0	
E-49	Prod Comb Turbo - Main. Of Structures	552.000	\$1,218	-\$62,601	-\$61,383	\$0	\$0	\$0
	1. To normalize Stateline Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$31,029		\$0	\$0	
	2. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$22,039		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average. (A. Sarver)		\$0	-\$43,101		\$0	\$0	
	4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$28,490		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,218	\$0		\$0	\$0	
E-50	Prod - Maint of Gen & Electric Plant	553.000	\$12,294	\$4,374,815	\$4,387,109	\$0	\$0	\$0
	1. To adjust Riverton 12 tracker Regulatory Asset Amortization (A. Sarver)		\$0	\$5,747,275		\$0	\$0	
	2. To normalize Stateline Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$252,138		\$0	\$0	
	3. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$96,937		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average. (A. Sarver)		\$0	-\$400,311		\$0	\$0	
	5. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$642,583		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$484,767		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$12,294	\$0		\$0	\$0	
E-51	Prod Maint Misc Other Power Gener.	554.000	\$5,450	\$23,205	\$28,655	\$0	\$0	\$0
	1. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	\$10,259		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
	2. To normalize SLCC Joint Venture Operations Expense to a five-year average. (A. Sarver)		\$0	-\$3,195		\$0	\$0	
	4. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$1,799		\$0	\$0	
	5. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$14,342		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,450	\$0		\$0	\$0	
E-55	Purchased Power (Energy Only)	555.000	\$0	\$8,284,228	\$8,284,228	\$0	\$0	\$0
	1. To annualize SPP IM Expense (Ancillary & Misc.). (K. Foster)		\$0	\$838,227		\$0	\$0	
	2. To annualize Purchased Power Expense - Energy. (A. McMellen)		\$0	-\$7,320,616		\$0	\$0	
	3. To annualize Purchased Power Expense - Demand. (A. McMellen)		\$0	\$11,485,853		\$0	\$0	
	4. To annualize Plum Point O&M variable costs. (A. McMellen)		\$0	\$3,280,764		\$0	\$0	
E-56	System Control & Load Dispatching	556.000	\$21,626	-\$1,114,290	-\$1,092,664	\$22,489	\$0	\$22,489
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$6,729		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$391		\$0	\$0	
	3. To remove costs related to EDI. (K. Foster)		\$0	-\$1,121,410		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$21,626	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$22,489	\$0	
E-57	Other Expense - Power Supply	557.000	\$0	\$81,631	\$81,631	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$46,555		\$0	\$0	
	2. To normalize Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$1,684		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$32,039		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	\$1,353		\$0	\$0	
E-63	Operation Superv. and Engin.	560.000	\$1,925	\$0	\$1,925	\$2,721	\$0	\$2,721
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,925	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,721	\$0	
E-64	Transmission Expense	561.000	\$7,038	\$0	\$7,038	\$1,834	\$0	\$1,834

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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 annualized Payroll Expense. (A. Arabian)		\$7,038	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,834	\$0	
E-65	Station Expenses	562.000	\$1,599	-\$5,568	-\$3,969	\$0	\$0	\$0
	1. To normalize Stateline Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$874		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$64		\$0	\$0	
	3. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$6,506		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,599	\$0		\$0	\$0	
E-66	Overhead Line Expenses	563.000	\$381	\$0	\$381	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$381	\$0		\$0	\$0	
E-67	Transmission of Electric By Others	565.000	\$0	\$1,238,791	\$1,238,791	\$0	\$0	\$0
	1. To adjust Transmission of Electricity by Others to reflect Staff's annualized Energy Transmission contract expense. (A. Sarver)		\$0	\$1,696,028		\$0	\$0	
	2. To normalize SPP transmission expense. (K. Foster)		\$0	-\$457,237		\$0	\$0	
E-68	Misc. Transmission Expenses	566.000	\$162	\$0	\$162	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$162	\$0		\$0	\$0	
E-72	Maintenance Supervision & Engin.	568.000	\$1,241	\$0	\$1,241	\$5,474	\$0	\$5,474
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,241	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,474	\$0	
E-73	Trans Maintenance of Structures	569.000	\$28	\$0	\$28	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$28	\$0		\$0	\$0	
E-74	Trans Maintenance of Station Equipment	570.000	\$13,675	\$28,718	\$42,393	\$6,189	\$0	\$6,189
	1. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$21		\$0	\$0	
	2. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	\$823		\$0	\$0	
	3. To normalize Asbury Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$27,648		\$0	\$0	
	4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$226		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$13,675	\$0		\$0	\$0	
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$6,189	\$0	
E-75	Trans Maintenance of Overhead Lines	571.000	\$2,402	\$0	\$2,402	\$5,139	\$0	\$5,139
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,402	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,139	\$0	
E-81	Distrb. - Operation Supervision & Engin.	580.000	\$10,895	-\$620	\$10,275	\$14,977	\$0	\$14,977
	1. To remove Dues and Donations (C. Barron)		\$0	-\$620		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$10,895	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$14,977	\$0	
E-82	Distrb. - Station Expense	582.000	\$1,959	\$0	\$1,959	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,959	\$0		\$0	\$0	
E-83	Distrb. - Overhead Line Expense	583.000	\$8,899	\$0	\$8,899	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,899	\$0		\$0	\$0	
E-84	Distrb. - Underground Line Expenses	584.000	\$1,076	\$0	\$1,076	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,076	\$0		\$0	\$0	
E-85	Distrb. - Street Lighting & Signal System Exp.	585.000	\$28	\$0	\$28	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$28	\$0		\$0	\$0	
E-86	Distrb. - Meters	586.000	\$27,978	\$0	\$27,978	\$150	\$0	\$150
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$27,978	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$150	\$0	
E-87	Distrb. - Customer Installations Expense	587.000	\$3,168	\$0	\$3,168	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,168	\$0		\$0	\$0	
E-88	Distrb. - Misc. Distribution Expense	588.000	\$4,922	\$50	\$4,972	\$5,461	\$0	\$5,461
	1. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$50		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,922	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,461	\$0	
E-92	Distrb. Maintenance Supervision & Engin.	590.000	\$2,560	\$0	\$2,560	\$6,692	\$0	\$6,692
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,560	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$6,692	\$0	
E-93	Distrb. Maintenance of Structures	591.000	\$892	\$0	\$892	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$892	\$0		\$0	\$0	
E-94	Distrb. Maintenance of Station Equipment	592.000	\$11,930	\$0	\$11,930	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,930	\$0		\$0	\$0	
E-95	Distrb. Maintenance of Overhead Lines	593.000	\$21,293	-\$187	\$21,106	\$4,701	\$0	\$4,701
	1. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$187		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$21,293	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$4,701	\$0	
E-97	KS Ice Storm Amortization	593.200	\$0	-\$125,678	-\$125,678	\$0	\$0	\$0
	1. To remove amortization associated with Kansas Ice Storm. (A. Niemeier)		\$0	-\$125,678		\$0	\$0	
E-99	Distrb. Maintenance of Underground Line	594.000	\$5,196	\$0	\$5,196	\$440	\$0	\$440
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,196	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$440	\$0	
E-100	Distrb. Maintenance of Line Transformers	595.000	\$2,525	\$0	\$2,525	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,525	\$0		\$0	\$0	
E-101	Distrb. Maintenance of St Lights/Signal	596.000	\$2,895	\$0	\$2,895	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,895	\$0		\$0	\$0	
E-102	Distrb. Maintenance of Meters	597.000	\$3,885	\$0	\$3,885	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,885	\$0		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
E-103	Distrb. Maintenance of Misc. Distribution Plant	598.000	\$1,550	\$0	\$1,550	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,550	\$0		\$0	\$0	
E-107	Customer Accounts Supervision	901.000	\$8,852	-\$14	\$8,838	\$16,526	\$0	\$16,526
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$14		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,852	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$16,526	\$0	
E-108	Customer Acts. Meter Reading Expense	902.000	\$20,491	\$0	\$20,491	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$20,491	\$0		\$0	\$0	
E-109	Customer Records & Collection	903.000	\$29,202	\$1,305,390	\$1,334,592	\$1,558	-\$71	\$1,487
	1. To Annualize Postage Expense. (A. Niemeier)		\$0	\$110,671		\$0	\$0	
	2. To include credit card fees. (K. Bolin)		\$0	\$1,194,719		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$29,202	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$71	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,558	\$0	
E-110	Uncollectible Accounts	904.000	\$0	-\$262,719	-\$262,719	\$0	\$0	\$0
	1. Adjustment to normalize Bad Debt Expense. (C. Newkirk)		\$0	-\$262,719		\$0	\$0	
E-111	Misc. Customer Accounts Expense	905.000	\$87	\$11,850	\$11,937	\$0	\$0	\$0
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$14		\$0	\$0	
	2. To adjust Insurance Expense (A. Arabian)		\$0	\$11,864		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$87	\$0		\$0	\$0	
E-114	Customer Service Supervision	907.000	\$2,216	\$0	\$2,216	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,216	\$0		\$0	\$0	
E-115	Customer Assistance Expense	908.000	\$2,219	\$0	\$2,219	\$17,464	-\$6,188	\$11,276
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,219	\$0		\$0	\$0	
	2. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$6,188	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$17,464	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
E-116	Retail Indut Cust Assistance - Retail	908.100	\$4,937	\$0	\$4,937	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,937	\$0		\$0	\$0	
E-118	Wholesale Customer Assistance - Wholesale	908.300	\$1,141	\$0	\$1,141	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,141	\$0		\$0	\$0	
E-119	Retail Commercial Cust Assist - Retail	908.400	\$5,945	\$0	\$5,945	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,945	\$0		\$0	\$0	
E-120	Retail Residential Cust Assist - Retail	908.500	\$2,726	\$0	\$2,726	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,726	\$0		\$0	\$0	
E-125	Information & Instructional Advertising	909.000	\$0	\$0	\$0	\$0	-\$20,740	-\$20,740
	1. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$20,740	
E-129	Sales Demonstrating & Selling Expense	912.000	\$1,312	\$0	\$1,312	\$2,721	\$0	\$2,721
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,312	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,721	\$0	
E-134	Administrative & General Salaries	920.000	-\$732,724	\$0	-\$732,724	\$56,639	\$0	\$56,639
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$128,948	\$0		\$0	\$0	
	2. To remove directly allocated APUC executive Incentive Compensation from the test year. (K. Foster)		-\$861,672	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$56,639	\$0	
E-135	Office Supplies & Expenses	921.000	\$150	-\$185,619	-\$185,469	\$0	-\$1,007	-\$1,007
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$6,699		\$0	\$0	
	2. To annualize Software Maintenance expense. (A. Sarver)		\$0	-\$178,920		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$150	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,007	
E-136	Administrative Expenses Transferred - Credit	922.000	-\$40,236	\$4,756	-\$35,480	\$34,003	-\$584	\$33,419
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$636		\$0	\$0	
	2. To annualize Lease Expense. (C. Barron)		\$0	\$5,392		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		-\$40,236	\$0		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$584	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$34,003	\$0	
E-137	Outside Services Employed	923.000	-\$504,542	-\$202,640	-\$707,182	\$0	\$0	\$0
	1. To normalize Outside Expenses. (C. Barron)		\$0	-\$209,041		\$0	\$0	
	2. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$6,401		\$0	\$0	
	3. To remove indirectly allocated APUC executive Incentive Compensation from the the test year. (K. Foster)		-\$511,829	\$0		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,287	\$0		\$0	\$0	
E-138	Property Insurance	924.000	\$0	-\$1,051,570	-\$1,051,570	\$0	\$0	\$0
	1. To adjust Insurance Expense. (A. Arabian)		\$0	-\$1,051,570		\$0	\$0	
E-139	Injuries and Damages	925.000	\$9	-\$760,088	-\$760,079	\$0	\$0	\$0
	1. To adjust Insurance Expense. (A. Arabian)		\$0	\$590,144		\$0	\$0	
	2. To adjust for normalized injuries and damages on actual payments. (A. Arabian)		\$0	-\$1,487,655		\$0	\$0	
	3. To annualize Worker's Compensation. (A. Arabian)		\$0	\$137,423		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9	\$0		\$0	\$0	
E-140	Employee Pensions and Benefits	926.000	\$195,871	\$141,990	\$337,861	\$3,467,443	\$0	\$3,467,443
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$50		\$0	\$0	
	2. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$138		\$0	\$0	
	3. Adjustment to annualize Employee Benefits. (A. Arabian)		\$0	\$142,353		\$0	\$0	
	4. To adjust Insurance Expense. (A. Arabian)		\$0	-\$451		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,421	\$0		\$0	\$0	
	6. To adjust for Staff's annualized amount of 401(K). (A. Arabian)		\$194,450	\$0		\$0	\$0	
	7. On-going FAS87, FAS88, SERP Pension Expense. (A. Sarver)		\$0	\$0		\$6,626,522	\$0	
	8. On-going FAS 106 OPEBs Expense. (A. Sarver)		\$0	\$0		-\$3,159,079	\$0	
E-141	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$56,343	-\$56,343
	1. To include PSC Assessment. (A. Niemeier)		\$0	\$0		\$0	\$55,908	
	2. To normalize Rate Case Expense. (A. Niemeier)		\$0	\$0		\$0	-\$112,251	
E-143	General Advertising Expense	930.000	\$307	-\$318,787	-\$318,480	\$0	-\$1,621	-\$1,621

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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 remove Dues and Donations. (C. Barron)		\$0	-\$195,122		\$0	\$0	
	2. To adjust Insurance Expense. (A. Arabian)		\$0	-\$3,717		\$0	\$0	
	3. To remove Acquisition costs. (K. Bolin)		\$0	-\$119,948		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,621	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$307	\$0		\$0	\$0	
E-144	Admin & General - Rents	931.000	\$0	\$392	\$392	\$0	\$0	\$0
	1. To annualize Lease Expense. (C. Barron)		\$0	\$392		\$0	\$0	
E-147	Maintenance of General Plant	935.000	\$1,960	\$0	\$1,960	\$335	\$0	\$335
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,960	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$335	\$0	
E-151	Customer Deposit Interest	431.100	\$0	\$0	\$0	\$0	\$886,274	\$886,274
	1. To annualize customer deposit interest. (A. Niemeier)		\$0	\$0		\$0	\$886,274	
E-154	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$3,594,377	\$3,594,377
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,539,876	
	2. To eliminate depreciation cleared to other O&M accounts. (K. Bolin)		\$0	\$0		\$0	-\$1,945,499	
E-157	DSM/Pre-MEEIA Amoritization		\$0	\$0	\$0	\$0	\$1,551,855	\$1,551,855
	1. To amortize DSM costs. (C. Newkirk)		\$0	\$0		\$0	\$1,551,855	
E-158	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$1,987	\$1,987
	1. To amortize carrying cost for Plum Point. (K. Bolin)		\$0	\$0		\$0	\$1,987	
E-159	Carrying Costs Iatan 1		\$0	\$0	\$0	\$0	\$84,729	\$84,729
	1. To amortize carrying cost for Iatan 1. (K. Bolin)		\$0	\$0		\$0	\$84,729	
E-160	Carrying Costs Iatan 2		\$0	\$0	\$0	\$0	\$44,828	\$44,828
	1. To amortize carrying cost for Iatan 2. (K. Bolin)		\$0	\$0		\$0	\$44,828	
E-161	Solar Rebate Amorization	403.001	\$0	\$0	\$0	\$0	\$2,007,988	\$2,007,988
	1. To amortize solar initiative costs (C. Newkirk)		\$0	\$0		\$0	\$1,387,933	
	2. To amortize solar rebate ER-2016-0023 (C. Newkirk)		\$0	\$0		\$0	\$620,055	
E-164	Amortization of TCJA stub period		\$0	\$0	\$0	\$0	-\$2,345,691	-\$2,345,691
	1. To amortize the stub period tax cut. (M. Oligschaeger)		\$0	\$0		\$0	-\$2,345,691	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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
E-166	Amort 5-22-11 Tornado - MO Only	403.012	\$0	\$0	\$0	\$0	\$183,564	\$183,564
	1. To amortize Joplin Tornado AAO. (K. Bolin)		\$0	\$0		\$0	\$183,564	
E-167	Amortization of Electric Plant	404.000	\$0	\$26,236	\$26,236	\$0	\$0	\$0
	1. Adjustment to annualize Amortization Expense. (C. Barron)		\$0	\$26,236		\$0	\$0	
E-170	Prov - Foab Taxes - Electric	408.141	\$343,939	\$0	\$343,939	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount for FICA taxes. (A. Arabian)		\$343,939	\$0		\$0	\$0	
E-172	Prov - Fed Unemp Compens Tax	408.511	-\$96	\$0	-\$96	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of FUTA taxes. (A. Arabian)		-\$96	\$0		\$0	\$0	
E-173	Prov - St Unemp Compens Tax	408.512	\$1,231	\$0	\$1,231	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of SUTA taxes. (A. Arabian)		\$1,231	\$0		\$0	\$0	
E-174	Property Tax	408.610	\$0	-\$349,980	-\$349,980	\$0	\$0	\$0
	1. Adjustment to annualize Property Tax. (C. Barron)		\$0	-\$349,980		\$0	\$0	
E-176	Prov - City Tax or Fee	408.930	\$0	\$9,923,350	\$9,923,350	\$0	\$0	\$0
	1. To remove franchise/gross receipts taxes. (K. Bolin)		\$0	\$9,923,350		\$0	\$0	
E-181	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$21,918,723	\$21,918,723
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$21,918,723	
E-184	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$300,109	\$300,109
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$300,109	
E-185	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$256,249	-\$256,249
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$256,249	
E-186	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	
E-187	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$8,540,550	-\$8,540,550
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$8,540,550	
E-188	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$2,263,671	-\$2,263,671
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$2,263,671	

THE EMPIRE DISTRICT ELECTRIC COMPANY
 Case No. ER-2019-0374
 Test Year 12 Months Ending March 31, 2019
 Updated through September 30, 2019
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$30,110,824	-\$30,110,824
	Total Operating & Maint. Expense		-\$348,961	\$8,641,063	\$8,292,102	\$3,773,246	\$17,116,283	\$20,889,529

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.03% Return	E 7.14% Return	F 7.43% Return
1	TOTAL NET INCOME BEFORE TAXES		\$122,686,612	\$102,625,789	\$104,549,889	\$109,785,284
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$69,236,045	\$69,236,045	\$69,236,045	\$69,236,045
4	Non-Deductible Expenses		\$182,179	\$182,179	\$182,179	\$182,179
5	CIAC		\$2,901,511	\$2,901,511	\$2,901,511	\$2,901,511
6	Book Amortization		\$295,454	\$295,454	\$295,454	\$295,454
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$72,615,189	\$72,615,189	\$72,615,189	\$72,615,189
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.2400%	\$30,692,389	\$30,692,389	\$30,692,389	\$30,692,389
10	Tax Straight-Line Depreciation		\$68,508,606	\$68,508,606	\$68,454,145	\$68,454,145
11	Tax Depreciation Excess		\$4,160,352	\$4,160,352	\$4,160,352	\$4,160,352
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$103,361,347	\$103,361,347	\$103,306,886	\$103,306,886
13	NET TAXABLE INCOME		\$91,940,454	\$71,879,631	\$73,858,192	\$79,093,587
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		\$91,940,454	\$71,879,631	\$73,858,192	\$79,093,587
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,305,351	\$2,584,144	\$2,655,275	\$2,843,493
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$88,635,103	\$69,295,487	\$71,202,917	\$76,250,094
19	Federal Income Tax at the Rate of	21.00%	\$18,613,372	\$14,552,052	\$14,952,613	\$16,012,520
20	Subtract Federal Income Tax Credits					
21	Research Credit		\$0	\$0	\$0	\$0
22	Empowerment Zone Credit		\$0	\$0	\$0	\$0
23	Solar Credit		\$0	\$0	\$0	\$0
24	Production Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$18,613,372	\$14,552,052	\$14,952,613	\$16,012,520
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$91,940,454	\$71,879,631	\$73,858,192	\$79,093,587
28	Deduct Federal Income Tax at the Rate of	50.000%	\$9,306,686	\$7,276,026	\$7,476,307	\$8,006,260
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$82,633,768	\$64,603,605	\$66,381,885	\$71,087,327
31	Subtract Missouri Income Tax Credits					
32	MO State Credit		\$0	\$0	\$0	\$0
33	Missouri Income Tax at the Rate of	4.000%	\$3,305,351	\$2,584,144	\$2,655,275	\$2,843,493
34	PROVISION FOR CITY INCOME TAX					
35	Net Taxable Income - City Inc. Tax		\$91,940,454	\$71,879,631	\$73,858,192	\$79,093,587
36	Deduct Federal Income Tax - City Inc. Tax		\$18,613,372	\$14,552,052	\$14,952,613	\$16,012,520
37	Deduct Missouri Income Tax - City Inc. Tax		\$3,305,351	\$2,584,144	\$2,655,275	\$2,843,493
38	City Taxable Income		\$70,021,731	\$54,743,435	\$56,250,304	\$60,237,574
39	Subtract City Income Tax Credits					
40	Test City Credit		\$0	\$0	\$0	\$0
41	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$18,613,372	\$14,552,052	\$14,952,613	\$16,012,520
44	State Income Tax		\$3,305,351	\$2,584,144	\$2,655,275	\$2,843,493
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$21,918,723	\$17,136,196	\$17,607,888	\$18,856,013
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$300,109	\$300,109	\$300,109	\$300,109
49	Amortization of Deferred ITC		-\$256,249	-\$256,249	-\$256,249	-\$256,249
50	Amort of Excess Deferred Income Taxes		-\$74,821	-\$74,821	-\$74,821	-\$74,821
51	Amortization of Protected Excess ADIT		-\$8,540,550	-\$8,540,550	-\$8,540,550	-\$8,540,550
52	Amortization of Unprotected Excess ADIT		-\$2,263,671	-\$2,263,671	-\$2,263,671	-\$2,263,671
53	TOTAL DEFERRED INCOME TAXES		-\$10,835,182	-\$10,835,182	-\$10,835,182	-\$10,835,182
54	TOTAL INCOME TAX		\$11,083,541	\$6,301,014	\$6,772,706	\$8,020,831

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
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 9.05%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$877,206,000	52.93%		4.790%	4.896%	5.187%
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	\$780,000,000	47.07%	4.76%	2.240%	2.240%	2.240%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$1,657,206,000	100.00%		7.030%	7.136%	7.427%
8	PreTax Cost of Capital				8.529%	8.669%	9.051%