

Exhibit No.: :--
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2019-0374
Date Prepared: March 27, 2020



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

TRUE UP

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2019-0374

Jefferson City, MO

March 2020

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
True - Up through January 31, 2020
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.92% Return	<u>C</u> 7.03% Return	<u>D</u> 7.32% Return
1	Net Orig Cost Rate Base	\$1,394,001,280	\$1,394,001,280	\$1,394,001,280
2	Rate of Return	6.92%	7.03%	7.32%
3	Net Operating Income Requirement	\$96,492,769	\$97,956,470	\$101,971,194
4	Net Income Available	\$102,603,303	\$102,603,303	\$102,603,303
5	Additional Net Income Required	-\$6,110,534	-\$4,646,833	-\$632,109
6	Income Tax Requirement			
7	Required Current Income Tax	\$15,371,031	\$15,829,209	\$17,085,938
8	Current Income Tax Available	\$17,283,795	\$17,283,795	\$17,283,795
9	Additional Current Tax Required	-\$1,912,764	-\$1,454,586	-\$197,857
10	Revenue Requirement	-\$8,023,298	-\$6,101,419	-\$829,966
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$8,023,298	-\$6,101,419	-\$829,966

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,564,728,210
2	Less Accumulated Depreciation Reserve		\$870,917,526
3	Net Plant In Service		<u>\$1,693,810,684</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,675,074
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$32,773,580
8	Prepayments		\$6,826,395
9	Fuel Inventory		\$10,961,627
10	Vegetation Management Tracker		\$709,282
11	Regulatory Asset/Carrying Costs - Iatan 1		\$3,939,778
12	Regulatory Asset/Carrying Costs - Iatan 2		\$2,148,142
13	Regulatory Asset/Carrying Costs - Plum Point		\$100,923
14	Prepaid Pension Asset		\$24,325,577
15	People Soft Cost ER-2011-0004		\$83,475
16	MO Solar Initiative		\$14,476,346
17	Solar Rebate ER-2016-0023		\$4,107,861
18	Riverton 12 LTM Tracker		\$14,258,325
19	Low Income Pilot Program		\$250,000
20	Customer Demand Program		\$4,239,800
21	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$120,876,185</u>
22	SUBTRACT FROM NET PLANT		
23	Federal Tax Offset	-0.7534%	-\$101,273
24	State Tax Offset	-0.7534%	-\$17,984
25	City Tax Offset	0.0000%	\$0
26	Interest Expense Offset	13.4192%	\$4,061,156
27	Contributions in Aid of Construction		\$0
28	Customer Deposits		\$13,760,146
29	Customer Advances for Construction		\$4,135,016
30	SWPA Capacity Loss Reimbursement		\$1,333,452
31	Pension Tracker Liability		\$1,525,864
32	OPEB Tracker Liability		\$4,530,070
33	Return of Excess Deferred Tax		\$126,767,653
34	Amortization of Electric Plant		\$23,164,824
35	Deferred Income Taxes - Accumulated		\$241,526,665
36	TOTAL SUBTRACT FROM NET PLANT		<u>\$420,685,589</u>
37	Total Rate Base		<u><u>\$1,394,001,280</u></u>

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	85.3526%	\$0	\$25,555
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	85.3526%	\$0	\$921,636
4	303.000	Miscellaneous Intangibles (like 353)	\$47,666,375	P-4	\$0	\$47,666,375	85.3526%	\$0	\$40,684,490
5		TOTAL INTANGIBLE PLANT	\$48,776,113		\$0	\$48,776,113		\$0	\$41,631,681
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	\$20,997,202	P-10	\$0	\$20,997,202	84.0400%	\$0	\$17,646,049
11	312.300	Boiler Plant and Equip. - Asbury	\$214,424,513	P-11	\$0	\$214,424,513	84.0400%	\$0	\$180,202,361
12	314.000	Turbo Generator Units - Asbury	\$35,934,294	P-12	\$0	\$35,934,294	84.0400%	\$0	\$30,199,181
13	315.000	Accessory Electric Equipment - Asbury	\$6,384,012	P-13	\$0	\$6,384,012	84.0400%	\$0	\$5,365,124
14	316.000	Misc. Power Plant Equipment - Asbury	\$2,082,820	P-14	\$0	\$2,082,820	84.0400%	\$0	\$1,750,402
15		TOTAL PRODUCTION - ASBURY - STEAM	\$281,172,836		\$0	\$281,172,836		\$0	\$236,297,653
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	\$4,100,103	P-18	\$0	\$4,100,103	84.0400%	\$0	\$3,445,727
19	312.000	Boiler Plant Equipment - Iatan	\$77,759,624	P-19	\$0	\$77,759,624	84.0400%	\$0	\$65,349,188
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	\$15,364,151	P-21	\$0	\$15,364,151	84.0400%	\$0	\$12,912,033
22	315.000	Accessory Electric Equipment - Iatan	\$8,423,823	P-22	\$0	\$8,423,823	84.0400%	\$0	\$7,079,381
23	316.000	Misc. Power Plant Equipment - Iatan	\$1,350,362	P-23	\$0	\$1,350,362	84.0400%	\$0	\$1,134,844
24		TOTAL PRODUCTION - IATAN - STEAM	\$107,448,707		\$0	\$107,448,707		\$0	\$90,299,894
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	311.005	Structures & Improvements - Iatan 2R	\$0	P-27	\$0	\$0	100.0000%	\$0	\$0
28	312.000	Boiler Plant Equipment - Iatan 2	\$146,505,379	P-28	\$0	\$146,505,379	84.0400%	\$0	\$123,123,121
29	312.005	Boiler Plant Equipment - Iatan 2R	\$0	P-29	\$0	\$0	100.0000%	\$0	\$0
30	314.000	Turbo Generator Units - Iatan 2	\$49,060,461	P-30	\$0	\$49,060,461	84.0400%	\$0	\$41,230,411
31	314.005	Turbo Generator Units - Iatan 2R	\$0	P-31	\$0	\$0	100.0000%	\$0	\$0
32	315.000	Accessory Electric Equipment - Iatan 2	\$12,342,741	P-32	\$0	\$12,342,741	84.0400%	\$0	\$10,372,840
33	315.005	Accessory Electric Equipment - Iatan 2R	\$0	P-33	\$0	\$0	100.0000%	\$0	\$0
34	316.000	Misc. Power Plant Equipment - Iatan 2	\$350,002	P-34	\$0	\$350,002	84.0400%	\$0	\$294,142
35	316.005	Misc. Power Plant Equipment - Iatan 2R	\$0	P-35	\$0	\$0	100.0000%	\$0	\$0
36		TOTAL PRODUCTION- IATAN 2 - STEAM	\$229,213,065		\$0	\$229,213,065		\$0	\$192,630,661
37		PRODUCTION - IATAN - COMMON - STEAM							
38	310.000	Land & Land Rights - Iatan Common	\$7,217	P-38	\$0	\$7,217	84.0400%	\$0	\$6,065
39	311.000	Structures & Improvements - Iatan Common	\$18,388,192	P-39	\$0	\$18,388,192	84.0400%	\$0	\$15,453,437
40	312.000	Boiler Plant Equipment - Iatan Common	\$40,113,500	P-40	\$0	\$40,113,500	84.0400%	\$0	\$33,711,385
41	314.000	Turbo Generator Units - Iatan Common	\$1,290,680	P-41	\$0	\$1,290,680	84.0400%	\$0	\$1,084,687
42	315.000	Accessory Electric Equipment - Iatan Common	\$5,085,098	P-42	\$0	\$5,085,098	84.0400%	\$0	\$4,273,516
43	316.000	Misc. Power Plant Equipment - Iatan Common	\$730,859	P-43	\$0	\$730,859	84.0400%	\$0	\$614,214
44		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$65,615,546		\$0	\$65,615,546		\$0	\$55,143,304
45		PRODUCTION - PLUM POINT - STEAM							
46	310.000	Land & Land Rights - Plum Point	\$956,529	P-46	\$0	\$956,529	84.0400%	\$0	\$803,867
47	311.000	Structures & Improvements - Plum Point	\$20,567,779	P-47	\$0	\$20,567,779	84.0400%	\$0	\$17,285,161
48	312.000	Boiler Point Equipment - Plum Point	\$53,872,528	P-48	\$0	\$53,872,528	84.0400%	\$0	\$45,274,473
49	312.000	Train Lease	\$5,196,478	P-49	\$0	\$5,196,478	84.0400%	\$0	\$4,367,120
50	312.000	Unit Train - Plum Point	\$12,311	P-50	\$0	\$12,311	84.0400%	\$0	\$10,346
51	314.000	Turbo Generator Units - Plum Point	\$17,270,336	P-51	\$0	\$17,270,336	84.0400%	\$0	\$14,513,990
52	315.000	Accessory Electric Equipment - Plum Point	\$5,390,591	P-52	\$0	\$5,390,591	84.0400%	\$0	\$4,530,253

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53	316.000	Misc. Power Plant Equipment - Plum Point	\$2,968,456	P-53	\$0	\$2,968,456	84.0400%	\$0	\$2,494,690
54		TOTAL PRODUCTION - PLUM POINT - STEAM	\$106,235,008		\$0	\$106,235,008		\$0	\$89,279,900
55		TOTAL STEAM PRODUCTION	\$789,685,162		\$0	\$789,685,162		\$0	\$663,651,412
56		NUCLEAR PRODUCTION							
57		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
58		HYDRAULIC PRODUCTION							
59		PRODUCTION - OZARK BEACH - HYDRO							
60	330.000	Land & Land Rights - Ozark	\$226,488	P-60	\$0	\$226,488	84.0400%	\$0	\$190,341
61	331.000	Structures & Improvements - Ozark	\$1,696,056	P-61	\$0	\$1,696,056	84.0400%	\$0	\$1,425,365
62	332.000	Reservoirs, Dams, Waterways - Ozark	\$3,622,013	P-62	\$0	\$3,622,013	84.0400%	\$0	\$3,043,940
63	333.000	Water Wheels, Turbines & Generators	\$6,175,138	P-63	\$0	\$6,175,138	84.0400%	\$0	\$5,189,586
64	334.000	Accessory Electric Equipment - Ozark	\$2,485,065	P-64	\$0	\$2,485,065	84.0400%	\$0	\$2,088,449
65	335.000	Misc. Power Plant Equipment - Ozark	\$1,171,119	P-65	\$0	\$1,171,119	84.0400%	\$0	\$984,208
66		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$15,375,879		\$0	\$15,375,879		\$0	\$12,921,889
67		TOTAL HYDRAULIC PRODUCTION	\$15,375,879		\$0	\$15,375,879		\$0	\$12,921,889
68		OTHER PRODUCTION							
69		PRODUCTION - ENERGY CENTER							
70	340.000	Land & Land Rights - Energy	\$163,097	P-70	\$0	\$163,097	84.0400%	\$0	\$137,067
71	341.000	Structures & Improvements - Energy	\$3,268,369	P-71	\$0	\$3,268,369	84.0400%	\$0	\$2,746,737
72	342.000	Fuel Holders, Producers & Access. - Energy	\$1,362,770	P-72	\$0	\$1,362,770	84.0400%	\$0	\$1,145,272
73	343.000	Prime Movers - Energy	\$26,711,006	P-73	\$0	\$26,711,006	84.0400%	\$0	\$22,447,929
74	344.000	Generators - Energy	\$6,595,022	P-74	\$0	\$6,595,022	84.0400%	\$0	\$5,542,456
75	345.000	Accessory Electric Equipment - Energy	\$2,504,386	P-75	\$0	\$2,504,386	84.0400%	\$0	\$2,104,686
76	346.000	Misc. Power Plant Equipment - Energy	\$2,061,978	P-76	\$0	\$2,061,978	84.0400%	\$0	\$1,732,886
77		TOTAL PRODUCTION - ENERGY CENTER	\$42,666,628		\$0	\$42,666,628		\$0	\$35,857,033
78		PRODUCTION - ENERGY CENTER FT8							
79	341.000	Structures & Improvements - FT8	\$1,124,306	P-79	\$0	\$1,124,306	84.0400%	\$0	\$944,867
80	342.000	Fuel Holders, Producers & Access. - FT8	\$1,428,744	P-80	\$0	\$1,428,744	84.0400%	\$0	\$1,200,716
81	343.000	Prime Movers - FT8	\$50,105,420	P-81	\$0	\$50,105,420	84.0400%	\$0	\$42,108,595
82	344.000	Generator - FT8	\$5,123,418	P-82	\$0	\$5,123,418	84.0400%	\$0	\$4,305,720
83	345.000	Accessory Electric Equipment - FT8	\$3,539,970	P-83	\$0	\$3,539,970	84.0400%	\$0	\$2,974,991
84	346.000	Misc. Power Plant Equipment - FT8	\$1,038,755	P-84	\$0	\$1,038,755	84.0400%	\$0	\$872,970
85		TOTAL PRODUCTION - ENERGY CENTER FT8	\$62,360,613		\$0	\$62,360,613		\$0	\$52,407,859
86		RIVERTON COMMON							
87	340.000	Land	\$253,184	P-87	\$0	\$253,184	84.0400%	\$0	\$212,776
88		TOTAL RIVERTON COMMON	\$253,184		\$0	\$253,184		\$0	\$212,776
89		PRODUCTION - RIVERTON UNIT 10 & 11							
90	341.000	Structures & Improvements - RU 10 & 11	\$10,265,389	P-90	\$0	\$10,265,389	84.0400%	\$0	\$8,627,033
91	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$604,025	P-91	\$0	\$604,025	84.0400%	\$0	\$507,623
92	343.000	Prime Movers - RU 10 & 11	\$8,647,880	P-92	\$0	\$8,647,880	84.0400%	\$0	\$7,267,678
93	344.000	Generators - RU 10 & 11	\$1,779,491	P-93	\$0	\$1,779,491	84.0400%	\$0	\$1,495,484
94	345.000	Accessory Electric Equip. RU 10 & 11	\$1,805,292	P-94	\$0	\$1,805,292	84.0400%	\$0	\$1,517,167
95	346.000	Misc. Power Plant Equip - RU 10 & 11	\$1,825,255	P-95	\$0	\$1,825,255	84.0400%	\$0	\$1,533,944
96		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$24,927,332		\$0	\$24,927,332		\$0	\$20,948,929
97		PRODUCTION - RIVERTON UNIT 12							
98	341.000	Structures & Improvements - RU 12	\$18,748,309	P-98	\$0	\$18,748,309	84.0400%	\$0	\$15,756,079
99	342.000	Fuel Holders, Producers & Access. - RU 12	\$901,031	P-99	\$0	\$901,031	84.0400%	\$0	\$757,226

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100	343.000	Prime Movers - RU 12	\$151,683,805	P-100	\$0	\$151,683,805	84.0400%	\$0	\$127,475,070
101	344.000	Generators - RU 12	\$21,746,822	P-101	\$0	\$21,746,822	84.0400%	\$0	\$18,276,029
102	345.000	Accessory Electric Equipment - RU 12	\$26,045,608	P-102	\$0	\$26,045,608	84.0400%	\$0	\$21,888,729
103	346.000	Misc. Power Plant Equipment - RU 12	\$2,825,894	P-103	\$0	\$2,825,894	84.0400%	\$0	\$2,374,881
104		TOTAL PRODUCTION - RIVERTON UNIT 12	\$221,951,469		\$0	\$221,951,469		\$0	\$186,528,014
105		PRODUCTION - STATE LINE COMBINED CYCLE							
106	340.000	Land and Land Rights - SL CC	\$838,836	P-106	\$0	\$838,836	84.0400%	\$0	\$704,958
107	341.000	Structures and Improvements - SL CC	\$8,451,038	P-107	\$0	\$8,451,038	84.0400%	\$0	\$7,102,252
108	342.000	Fuel Holders, Producers & Accessories - SL CC	\$204,374	P-108	\$0	\$204,374	84.0400%	\$0	\$171,756
109	343.000	Prime Movers - SL CC	\$111,058,414	P-109	\$0	\$111,058,414	84.0400%	\$0	\$93,333,491
110	344.000	Generators - SL CC	\$30,294,250	P-110	\$0	\$30,294,250	84.0400%	\$0	\$25,459,288
111	345.000	Accessory Electric Equipment - SL CC	\$8,149,519	P-111	\$0	\$8,149,519	84.0400%	\$0	\$6,848,856
112	346.000	Misc. Power Plant Equipment - SL CC	\$2,978,582	P-112	\$0	\$2,978,582	84.0400%	\$0	\$2,503,200
113		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$161,975,013		\$0	\$161,975,013		\$0	\$136,123,801
114		STATE LINE COMMON							
115	341.000	Land and Land Rights - SL Common	\$90,693	P-115	\$0	\$90,693	100.0000%	\$0	\$90,693
116	341.000	Structures & Improvements - SL Common	\$5,208,084	P-116	\$0	\$5,208,084	84.0400%	\$0	\$4,376,874
117	342.000	Fuel Holders, Producers & Accessories - SL Common	\$226,749	P-117	\$0	\$226,749	84.0400%	\$0	\$190,560
118	343.000	Prime Movers - SL Common	\$845,513	P-118	\$0	\$845,513	84.0400%	\$0	\$710,569
119	345.000	Accessory Electric Equipment - SL Common	\$313,596	P-119	\$0	\$313,596	84.0400%	\$0	\$263,546
120	346.000	Misc. Power Plant Equipment - SL Common	\$1,026,482	P-120	\$0	\$1,026,482	84.0400%	\$0	\$862,655
121		TOTAL STATE LINE COMMON	\$7,711,117		\$0	\$7,711,117		\$0	\$6,494,897
122		PRODUCTION - STATE LINE CT'S (UNIT 1)							
123	340.000	Land and Land Rights - SL UT1	\$11,897	P-123	\$0	\$11,897	84.0400%	\$0	\$9,998
124	341.000	Structures & Improvements - SL UT1	\$1,111,584	P-124	\$0	\$1,111,584	84.0400%	\$0	\$934,175
125	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,251,992	P-125	\$0	\$3,251,992	84.0400%	\$0	\$2,732,974
126	343.000	Prime Movers - SL UT1	\$26,876,996	P-126	\$0	\$26,876,996	84.0400%	\$0	\$22,587,427
127	344.000	Generators - SL UT1	\$7,773,548	P-127	\$0	\$7,773,548	84.0400%	\$0	\$6,532,890
128	345.000	Accessory Electric Equipment - SL UT1	\$3,321,874	P-128	\$0	\$3,321,874	84.0400%	\$0	\$2,791,703
129	346.000	Misc. Power Plant Equipment - SL UT1	\$360,468	P-129	\$0	\$360,468	84.0400%	\$0	\$302,937
130		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$42,708,359		\$0	\$42,708,359		\$0	\$35,892,104
131		TOTAL OTHER PRODUCTION	\$564,553,715		\$0	\$564,553,715		\$0	\$474,465,413
132		TOTAL PRODUCTION PLANT	\$1,369,614,756		\$0	\$1,369,614,756		\$0	\$1,151,038,714
133		TRANSMISSION PLANT							
134	350.000	Land - TP	\$11,960,941	P-134	\$0	\$11,960,941	84.0400%	\$0	\$10,051,975
135	352.000	Structures & Improvements - TP	\$4,720,738	P-135	\$0	\$4,720,738	84.0400%	\$0	\$3,967,308
136	352.010	Structures & Improvements Iatan	\$23,013	P-136	\$0	\$23,013	84.0400%	\$0	\$19,340
137	353.000	Station Equipment - TP	\$189,442,788	P-137	\$0	\$189,442,788	84.0400%	\$0	\$159,207,719
138	353.010	Station Equipment - Iatan	\$621,017	P-138	\$0	\$621,017	84.0400%	\$0	\$521,903
139	354.000	Towers and Fixtures - TP	\$3,104,146	P-139	\$0	\$3,104,146	84.0400%	\$0	\$2,608,724
140	355.000	Poles and Fixtures - TP	\$102,316,236	P-140	\$0	\$102,316,236	84.0400%	\$0	\$85,986,565
141	356.000	Overhead Conductors & Devices - TP	\$100,824,485	P-141	\$0	\$100,824,485	84.0400%	\$0	\$84,732,897
142		TOTAL TRANSMISSION PLANT	\$413,013,364		\$0	\$413,013,364		\$0	\$347,096,431
143		DISTRIBUTION PLANT							
144	360.000	Land/Land Rights - DP	\$5,336,723	P-144	\$0	\$5,336,723	87.5711%	\$0	\$4,673,427
145	361.000	Structures & Improvements - DP	\$34,030,764	P-145	\$0	\$34,030,764	87.5711%	\$0	\$29,801,114
146	362.000	Station Equipment - DP	\$157,511,478	P-146	\$0	\$157,511,478	87.5711%	\$0	\$137,934,534
147	364.000	Poles, Towers, & Fixtures - DP	\$228,663,189	P-147	\$0	\$228,663,189	87.5711%	\$0	\$200,242,870
148	365.000	Overhead Conductors & Devices - DP	\$222,204,292	P-148	\$0	\$222,204,292	87.5711%	\$0	\$194,586,743
149	366.000	Underground Conduit - DP	\$53,507,897	P-149	\$0	\$53,507,897	87.5711%	\$0	\$46,857,454
150	367.000	Underground Conductors & Devices - DP	\$74,214,583	P-150	\$0	\$74,214,583	87.5711%	\$0	\$64,990,527

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
151	368.000	Line Transformers - DP	\$133,558,457	P-151	\$0	\$133,558,457	87.5711%	\$0	\$116,958,610
152	369.000	Services - DP	\$94,473,837	P-152	\$0	\$94,473,837	87.5711%	\$0	\$82,731,778
153	370.000	Meters - DP	\$25,171,582	P-153	\$0	\$25,171,582	87.5711%	\$0	\$22,043,031
154	371.000	Meter Installations/Private Lights - DP	\$18,175,670	P-154	\$0	\$18,175,670	87.5711%	\$0	\$15,916,634
155	373.000	Street Lighting and Signal Systems - DP	\$22,253,641	P-155	\$0	\$22,253,641	87.5711%	\$0	\$19,487,758
156	375.000	Charging Stations - DP	\$161,631	P-156	\$0	\$161,631	87.5711%	\$0	\$141,542
157		TOTAL DISTRIBUTION PLANT	\$1,069,263,744		\$0	\$1,069,263,744		\$0	\$936,366,022
158		INCENTIVE COMPENSATION CAPITALIZATION							
159	0.000	Compensation Employee Stock Purchase Plan	\$0	P-159	\$0	\$0	100.0000%	\$0	\$0
160		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
161		GENERAL PLANT							
162	389.000	Land/Land Rights - GP	\$1,020,133	P-162	-\$135,474	\$884,659	85.3526%	\$0	\$755,079
163	390.000	Structures & Improvements - GP	\$15,728,378	P-163	-\$2,088,729	\$13,639,649	85.3526%	\$0	\$11,641,795
164	391.000	Office Furniture & Equipment - GP	\$6,636,058	P-164	-\$881,268	\$5,754,790	85.3526%	\$0	\$4,911,863
165	391.010	Computer Equipment - GP	\$17,994,600	P-165	-\$2,389,683	\$15,604,917	85.3526%	\$0	\$13,319,202
166	391.000	Furniture Lease - GP	\$16,569	P-166	\$0	\$16,569	85.3526%	\$0	\$14,142
167	392.000	Transportation Equipment - GP	\$21,564,033	P-167	\$0	\$21,564,033	85.3526%	\$0	\$18,405,463
168	393.000	Stores Equipment - GP	\$2,152,182	P-168	\$0	\$2,152,182	85.3526%	\$0	\$1,836,943
169	394.000	Tools, Shop, & Garage Equipment - GP	\$8,729,433	P-169	\$0	\$8,729,433	85.3526%	\$0	\$7,450,798
170	395.000	Laboratory Equipment - GP	\$3,152,809	P-170	\$0	\$3,152,809	85.3526%	\$0	\$2,691,004
171	396.000	Power Operated Equipment - GP	\$22,219,557	P-171	\$0	\$22,219,557	85.3526%	\$0	\$18,964,970
172	397.000	Communication Equipment - GP	\$11,336,378	P-172	-\$1,505,471	\$9,830,907	85.3526%	\$0	\$8,390,935
173	398.000	Miscellaneous Equipment - GP	\$287,996	P-173	-\$38,246	\$249,750	85.3526%	\$0	\$213,168
174		TOTAL GENERAL PLANT	\$110,838,126		-\$7,038,871	\$103,799,255		\$0	\$88,595,362
175		TOTAL PLANT IN SERVICE	\$3,011,506,103		-\$7,038,871	\$3,004,467,232		\$0	\$2,564,728,210

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-162	Land/Land Rights - GP	389.000		-\$135,474		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$135,474		\$0	
P-163	Structures & Improvements - GP	390.000		-\$2,088,729		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$2,088,729		\$0	
P-164	Office Furniture & Equipment - GP	391.000		-\$881,268		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$881,268		\$0	
P-165	Computer Equipment - GP	391.010		-\$2,389,683		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$2,389,683		\$0	
P-172	Communication Equipment - GP	397.000		-\$1,505,471		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,505,471		\$0	
P-173	Miscellaneous Equipment - GP	398.000		-\$38,246		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$38,246		\$0	
Total Plant Adjustments				-\$7,038,871		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$25,555	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$921,636	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangibles (like 353)	\$40,684,490	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$41,631,681		\$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	\$17,646,049	4.29%	\$757,016	0	0.00%
11	312.300	Boiler Plant and Equip. - Asbury	\$180,202,361	4.82%	\$8,685,754	0	0.00%
12	314.000	Turbo Generator Units - Asbury	\$30,199,181	4.89%	\$1,476,740	0	0.00%
13	315.000	Accessory Electric Equipment - Asbury	\$5,365,124	3.78%	\$202,802	0	0.00%
14	316.000	Misc. Power Plant Equipment - Asbury	\$1,750,402	3.26%	\$57,063	0	0.00%
15		TOTAL PRODUCTION - ASBURY - STEAM	\$236,297,653		\$11,179,375		
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	\$3,445,727	1.93%	\$66,503	0	0.00%
19	312.000	Boiler Plant Equipment - Iatan	\$65,349,188	2.78%	\$1,816,707	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	\$12,912,033	2.74%	\$353,790	0	0.00%
22	315.000	Accessory Electric Equipment - Iatan	\$7,079,381	2.81%	\$198,931	0	0.00%
23	316.000	Misc. Power Plant Equipment - Iatan	\$1,134,844	2.80%	\$31,776	0	0.00%
24		TOTAL PRODUCTION - IATAN - STEAM	\$90,299,894		\$2,486,149		
25		PRODUCTION- IATAN 2 - STEAM					
26	311.000	Structures & Improvements - Iatan 2	\$17,610,147	1.53%	\$269,435	0	0.00%
27	311.005	Structures & Improvements - Iatan 2R	\$0	0.00%	\$0	0	0.00%
28	312.000	Boiler Plant Equipment - Iatan 2	\$123,123,121	1.53%	\$1,883,784	0	0.00%
29	312.005	Boiler Plant Equipment - Iatan 2R	\$0	0.00%	\$0	0	0.00%
30	314.000	Turbo Generator Units - Iatan 2	\$41,230,411	1.53%	\$630,825	0	0.00%
31	314.005	Turbo Generator Units - Iatan 2R	\$0	0.00%	\$0	0	0.00%
32	315.000	Accessory Electric Equipment - Iatan 2	\$10,372,840	1.54%	\$159,742	0	0.00%
33	315.005	Accessory Electric Equipment - Iatan 2R	\$0	0.00%	\$0	0	0.00%
34	316.000	Misc. Power Plant Equipment - Iatan 2	\$294,142	1.66%	\$4,883	0	0.00%
35	316.005	Misc. Power Plant Equipment - Iatan 2R	\$0	0.00%	\$0	0	0.00%
36		TOTAL PRODUCTION- IATAN 2 - STEAM	\$192,630,661		\$2,948,669		
37		PRODUCTION - IATAN - COMMON - STEAM					
38	310.000	Land & Land Rights - Iatan Common	\$6,065	0.00%	\$0	0	0.00%
39	311.000	Structures & Improvements - Iatan Common	\$15,453,437	1.92%	\$296,706	0	0.00%
40	312.000	Boiler Plant Equipment - Iatan Common	\$33,711,385	1.80%	\$606,805	0	0.00%
41	314.000	Turbo Generator Units - Iatan Common	\$1,084,687	1.92%	\$20,826	0	0.00%
42	315.000	Accessory Electric Equipment - Iatan Common	\$4,273,516	1.92%	\$82,052	0	0.00%
43	316.000	Misc. Power Plant Equipment - Iatan Common	\$614,214	1.89%	\$11,609	0	0.00%
44		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$55,143,304		\$1,017,998		
45		PRODUCTION - PLUM POINT - STEAM					
46	310.000	Land & land Rights - Plum Point	\$803,867	0.00%	\$0	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	311.000	Structures & Improvements - Plum Point	\$17,285,161	2.44%	\$421,758	0	0.00%
48	312.000	Boiler Point Equipment - Plum Point	\$45,274,473	2.26%	\$1,023,203	0	0.00%
49	312.000	Train Lease	\$4,367,120	6.67%	\$291,287	0	0.00%
50	312.000	Unit Train - Plum Point	\$10,346	6.67%	\$690	0	0.00%
51	314.000	Turbo Generator Units - Plum Point	\$14,513,990	2.26%	\$328,016	0	0.00%
52	315.000	Accessory Electric Equipment - Plum Point	\$4,530,253	2.20%	\$99,666	0	0.00%
53	316.000	Misc. Power Plant Equipment - Plum Point	\$2,494,690	2.15%	\$53,636	0	0.00%
54		TOTAL PRODUCTION - PLUM POINT - STEAM	\$89,279,900		\$2,218,256		
55		TOTAL STEAM PRODUCTION	\$663,651,412		\$19,850,447		
56		NUCLEAR PRODUCTION					
57		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
58		HYDRAULIC PRODUCTION					
59		PRODUCTION - OZARK BEACH - HYDRO					
60	330.000	Land & Land Rights - Ozark	\$190,341	0.00%	\$0	0	0.00%
61	331.000	Structures & Improvements - Ozark	\$1,425,365	1.80%	\$25,657	0	0.00%
62	332.000	Reservoirs, Dams, Waterways - Ozark	\$3,043,940	1.82%	\$55,400	0	0.00%
63	333.000	Water Wheels, Turbines & Generators	\$5,189,586	2.45%	\$127,145	0	0.00%
64	334.000	Accessory Electric Equipment - Ozark	\$2,088,449	2.38%	\$49,705	0	0.00%
65	335.000	Misc. Power Plant Equipment - Ozark	\$984,208	1.72%	\$16,928	0	0.00%
66		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$12,921,889		\$274,835		
67		TOTAL HYDRAULIC PRODUCTION	\$12,921,889		\$274,835		
68		OTHER PRODUCTION					
69		PRODUCTION - ENERGY CENTER					
70	340.000	Land & Land Rights - Energy	\$137,067	0.00%	\$0	0	0.00%
71	341.000	Structures & Improvements - Energy	\$2,746,737	4.50%	\$123,603	0	0.00%
72	342.000	Fuel Holders, Producers & Access. - Energy	\$1,145,272	4.50%	\$51,537	0	0.00%
73	343.000	Prime Movers - Energy	\$22,447,929	3.42%	\$767,719	0	0.00%
74	344.000	Generators - Energy	\$5,542,456	3.50%	\$193,986	0	0.00%
75	345.000	Accessory Electric Equipment - Energy	\$2,104,686	5.47%	\$115,126	0	0.00%
76	346.000	Misc. Power Plant Equipment - Energy	\$1,732,886	4.50%	\$77,980	0	0.00%
77		TOTAL PRODUCTION - ENERGY CENTER	\$35,857,033		\$1,329,951		
78		PRODUCTION - ENERGY CENTER FT8					
79	341.000	Structures & Improvements - FT8	\$944,867	3.20%	\$30,236	0	0.00%
80	342.000	Fuel Holders, Producers & Access. - FT8	\$1,200,716	2.87%	\$34,461	0	0.00%
81	343.000	Prime Movers - FT8	\$42,108,595	2.84%	\$1,195,884	0	0.00%
82	344.000	Generator - FT8	\$4,305,720	3.15%	\$135,630	0	0.00%
83	345.000	Accessory Electric Equipment - FT8	\$2,974,991	2.99%	\$88,952	0	0.00%
84	346.000	Misc. Power Plant Equipment - FT8	\$872,970	2.78%	\$24,269	0	0.00%
85		TOTAL PRODUCTION - ENERGY CENTER FT8	\$52,407,859		\$1,509,432		
86		RIVERTON COMMON					
87	340.000	Land	\$212,776	0.00%	\$0	0	0.00%
88		TOTAL RIVERTON COMMON	\$212,776		\$0		

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
89		PRODUCTION - RIVERTON UNIT 10 & 11					
90	341.000	Structures & Improvements - RU 10 & 11	\$8,627,033	4.52%	\$389,942	0	0.00%
91	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$507,623	2.98%	\$15,127	0	0.00%
92	343.000	Prime Movers - RU 10 & 11	\$7,267,678	2.54%	\$184,599	0	0.00%
93	344.000	Generators - RU 10 & 11	\$1,495,484	2.43%	\$36,340	0	0.00%
94	345.000	Accessory Electric Equip. RU 10 & 11	\$1,517,167	3.56%	\$54,011	0	0.00%
95	346.000	Misc. Power Plant Equip - RU 10 & 11	\$1,533,944	3.31%	\$50,774	0	0.00%
96		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$20,948,929		\$730,793		
97		PRODUCTION - RIVERTON UNIT 12					
98	341.000	Structures & Improvements - RU 12	\$15,756,079	2.55%	\$401,780	0	0.00%
99	342.000	Fuel Holders, Producers & Access. - RU 12	\$757,226	2.08%	\$15,750	0	0.00%
100	343.000	Prime Movers - RU 12	\$127,475,070	2.28%	\$2,906,432	0	0.00%
101	344.000	Generators - RU 12	\$18,276,029	2.06%	\$376,486	0	0.00%
102	345.000	Accessory Electric Equipment - RU 12	\$21,888,729	2.41%	\$527,518	0	0.00%
103	346.000	Misc. Power Plant Equipment - RU 12	\$2,374,881	2.20%	\$52,247	0	0.00%
104		TOTAL PRODUCTION - RIVERTON UNIT 12	\$186,528,014		\$4,280,213		
105		PRODUCTION - STATE LINE COMBINED CYCLE					
106	340.000	Land and Land Rights - SL CC	\$704,958	0.00%	\$0	0	0.00%
107	341.000	Structures and Improvements - SL CC	\$7,102,252	2.08%	\$147,727	0	0.00%
108	342.000	Fuel Holders, Producers & Accessories - SL CC	\$171,756	2.08%	\$3,573	0	0.00%
109	343.000	Prime Movers - SL CC	\$93,333,491	1.88%	\$1,754,670	0	0.00%
110	344.000	Generators - SL CC	\$25,459,288	2.18%	\$555,012	0	0.00%
111	345.000	Accessory Electric Equipment - SL CC	\$6,848,856	2.01%	\$137,662	0	0.00%
112	346.000	Misc. Power Plant Equipment - SL CC	\$2,503,200	2.43%	\$60,828	0	0.00%
113		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$136,123,801		\$2,659,472		
114		STATE LINE COMMON					
115	341.000	Land and Land Rights - SL Common	\$90,693	0.00%	\$0	0	0.00%
116	341.000	Structures & Improvements - SL Common	\$4,376,874	2.08%	\$91,039	0	0.00%
117	342.000	Fuel Holders, Producers & Accessories - SL Common	\$190,560	2.08%	\$3,964	0	0.00%
118	343.000	Prime Movers - SL Common	\$710,569	1.88%	\$13,359	0	0.00%
119	345.000	Accessory Electric Equipment - SL Common	\$263,546	2.01%	\$5,297	0	0.00%
120	346.000	Misc. Power Plant Equipment - SL Common	\$862,655	2.43%	\$20,963	0	0.00%
121		TOTAL STATE LINE COMMON	\$6,494,897		\$134,622		
122		PRODUCTION - STATE LINE CT'S (UNIT 1)					
123	340.000	Land and Land Rights - SL UT1	\$9,998	0.00%	\$0	0	0.00%
124	341.000	Structures & Improvements - SL UT1	\$934,175	1.80%	\$16,815	0	0.00%
125	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,732,974	1.50%	\$40,995	0	0.00%
126	343.000	Prime Movers - SL UT1	\$22,587,427	1.84%	\$415,609	0	0.00%
127	344.000	Generators - SL UT1	\$6,532,890	1.30%	\$84,928	0	0.00%
128	345.000	Accessory Electric Equipment - SL UT1	\$2,791,703	1.82%	\$50,809	0	0.00%
129	346.000	Misc. Power Plant Equipment - SL UT1	\$302,937	1.80%	\$5,453	0	0.00%

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130		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$35,892,104		\$614,609		
131		TOTAL OTHER PRODUCTION	\$474,465,413		\$11,259,092		
132		TOTAL PRODUCTION PLANT	\$1,151,038,714		\$31,384,374		
133		TRANSMISSION PLANT					
134	350.000	Land - TP	\$10,051,975	0.00%	\$0	0	0.00%
135	352.000	Structures & Improvements - TP	\$3,967,308	2.00%	\$79,346	0	0.00%
136	352.010	Structures & Improvements latan	\$19,340	2.00%	\$387	0	0.00%
137	353.000	Station Equipment - TP	\$159,207,719	1.83%	\$2,913,501	0	0.00%
138	353.010	Station Equipment - latan	\$521,903	1.83%	\$9,551	0	0.00%
139	354.000	Towers and Fixtures - TP	\$2,608,724	1.69%	\$44,087	0	0.00%
140	355.000	Poles and Fixtures - TP	\$85,986,565	3.33%	\$2,863,353	0	0.00%
141	356.000	Overhead Conductors & Devices - TP	\$84,732,897	1.79%	\$1,516,719	0	0.00%
142		TOTAL TRANSMISSION PLANT	\$347,096,431		\$7,426,944		
143		DISTRIBUTION PLANT					
144	360.000	Land/Land Rights - DP	\$4,673,427	0.00%	\$0	0	0.00%
145	361.000	Structures & Improvements - DP	\$29,801,114	1.83%	\$545,360	0	0.00%
146	362.000	Station Equipment - DP	\$137,934,534	2.20%	\$3,034,560	0	0.00%
147	364.000	Poles, Towers, & Fixtures - DP	\$200,242,870	3.64%	\$7,288,840	0	0.00%
148	365.000	Overhead Conductors & Devices - DP	\$194,586,743	3.57%	\$6,946,747	0	0.00%
149	366.000	Underground Conduit - DP	\$46,857,454	3.38%	\$1,583,782	0	0.00%
150	367.000	Underground Conductors & Devices - DP	\$64,990,527	3.59%	\$2,333,160	0	0.00%
151	368.000	Line Transformers - DP	\$116,958,610	2.44%	\$2,853,790	0	0.00%
152	369.000	Services - DP	\$82,731,778	4.44%	\$3,673,291	0	0.00%
153	370.000	Meters - DP	\$22,043,031	2.27%	\$500,377	0	0.00%
154	371.000	Meter Installations/Private Lights - DP	\$15,916,634	2.50%	\$397,916	0	0.00%
155	373.000	Street Lighting and Signal Systems - DP	\$19,487,758	2.50%	\$487,194	0	0.00%
156	375.000	Charging Stations - DP	\$141,542	5.00%	\$7,077	0	0.00%
157		TOTAL DISTRIBUTION PLANT	\$936,366,022		\$29,652,094		
158		INCENTIVE COMPENSATION CAPITALIZATION					
159		Compenstation Employee Stock Purchase Plan	\$0	2.50%	\$0	0	0.00%
160		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
161		GENERAL PLANT					
162	389.000	Land/Land Rights - GP	\$755,079	0.00%	\$0	0	0.00%
163	390.000	Structures & Improvements - GP	\$11,641,795	2.62%	\$305,015	0	0.00%
164	391.000	Office Furniture & Equipment - GP	\$4,911,863	4.17%	\$204,825	0	0.00%
165	391.010	Computer Equipment - GP	\$13,319,202	10.00%	\$1,331,920	0	0.00%
166	391.000	Furniture Lease - GP	\$14,142	4.17%	\$590	0	0.00%
167	392.000	Transportation Equipment - GP	\$18,405,463	6.43%	\$1,183,471	0	0.00%
168	393.000	Stores Equipment - GP	\$1,836,943	2.86%	\$52,537	0	0.00%
169	394.000	Tools, Shop, & Garage Equipment - GP	\$7,450,798	5.00%	\$372,540	0	0.00%
170	395.000	Laboratory Equipment - GP	\$2,691,004	2.38%	\$64,046	0	0.00%
171	396.000	Power Operated Equipment - GP	\$18,964,970	5.28%	\$1,001,350	0	0.00%
172	397.000	Communication Equipment - GP	\$8,390,935	4.55%	\$381,788	0	0.00%
173	398.000	Miscellaneous Equipment - GP	\$213,168	3.70%	\$7,887	0	0.00%
174		TOTAL GENERAL PLANT	\$88,595,362		\$4,905,969		
175		Total Depreciation	\$2,564,728,210		\$73,369,381		

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

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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	85.3526%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	85.3526%	\$0	\$0
4	303.000	Miscellaneous Intangibles (like 353)	\$0	R-4	\$0	\$0	85.3526%	\$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	\$7,500,846	R-10	\$0	\$7,500,846	84.0400%	\$0	\$6,303,711
11	312.300	Boiler Plant and Equip. - Asbury	\$62,568,332	R-11	\$0	\$62,568,332	84.0400%	\$0	\$52,582,426
12	314.000	Turbo Generator Units - Asbury	\$7,960,458	R-12	\$0	\$7,960,458	84.0400%	\$0	\$6,689,969
13	315.000	Accessory Electric Equipment - Asbury	\$2,829,322	R-13	\$0	\$2,829,322	84.0400%	\$0	\$2,377,762
14	316.000	Misc. Power Plant Equipment - Asbury	\$888,365	R-14	\$0	\$888,365	84.0400%	\$0	\$746,582
15		TOTAL PRODUCTION - ASBURY - STEAM	\$81,747,323		\$0	\$81,747,323		\$0	\$68,700,450
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	\$2,836,001	R-18	\$0	\$2,836,001	84.0400%	\$0	\$2,383,375
19	312.000	Boiler Plant Equipment - Iatan	\$36,790,722	R-19	\$0	\$36,790,722	84.0400%	\$0	\$30,918,923
20	312.000	Unit Train - Iatan	\$183,575	R-20	\$0	\$183,575	84.0400%	\$0	\$154,276
21	314.000	Turbo Generator Units - Iatan	\$6,156,462	R-21	\$0	\$6,156,462	84.0400%	\$0	\$5,173,891
22	315.000	Accessory Electric Equipment - Iatan	\$3,851,109	R-22	\$0	\$3,851,109	84.0400%	\$0	\$3,236,472
23	316.000	Misc. Power Plant Equipment - Iatan	\$731,043	R-23	\$0	\$731,043	84.0400%	\$0	\$614,369
24		TOTAL PRODUCTION - IATAN - STEAM	\$50,548,912		\$0	\$50,548,912		\$0	\$42,481,306
25		PRODUCTION- IATAN 2 - STEAM							
26	311.000	Structures & Improvements - Iatan 2	\$3,157,214	R-26	\$0	\$3,157,214	84.0400%	\$0	\$2,653,323
27	311.005	Structures & Improvements - Iatan 2R	\$3,544,751	R-27	\$0	\$3,544,751	100.0000%	\$0	\$3,544,751
28	312.000	Boiler Plant Equipment - Iatan 2	\$19,517,742	R-28	\$0	\$19,517,742	84.0400%	\$0	\$16,402,710
29	312.000	Boiler Plant Equipment - Iatan 2R	\$23,321,791	R-29	\$0	\$23,321,791	100.0000%	\$0	\$23,321,791
30	314.000	Turbo Generator Units - Iatan 2	\$7,240,505	R-30	\$0	\$7,240,505	84.0400%	\$0	\$6,084,920
31	314.005	Turbo Generator Units - Iatan 2R	\$8,319,550	R-31	\$0	\$8,319,550	100.0000%	\$0	\$8,319,550
32	315.000	Accessory Electric Equipment - Iatan 2	\$1,680,612	R-32	\$0	\$1,680,612	84.0400%	\$0	\$1,412,386
33	315.005	Accessory Electric Equipment - Iatan 2R	\$2,101,102	R-33	\$0	\$2,101,102	100.0000%	\$0	\$2,101,102
34	316.000	Misc. Power Plant Equipment - Iatan 2	\$482,153	R-34	\$0	\$482,153	84.0400%	\$0	\$405,201
35	316.005	Misc. Power Plant Equipment - Iatan 2R	\$25,758	R-35	\$0	\$25,758	100.0000%	\$0	\$25,758
36		TOTAL PRODUCTION- IATAN 2 - STEAM	\$69,391,178		\$0	\$69,391,178		\$0	\$64,271,492
37		PRODUCTION - IATAN - COMMON - STEAM							
38	310.000	Land & Land Rights - Iatan Common	\$0	R-38	\$0	\$0	84.0400%	\$0	\$0
39	311.000	Structures & Improvements - Iatan Common	\$1,498,566	R-39	\$0	\$1,498,566	84.0400%	\$0	\$1,259,395
40	312.000	Boiler Plant Equipment - Iatan Common	\$6,021,497	R-40	\$0	\$6,021,497	84.0400%	\$0	\$5,060,466
41	314.000	Turbo Generator Units - Iatan Common	\$160,139	R-41	\$0	\$160,139	84.0400%	\$0	\$134,581
42	315.000	Accessory Electric Equipment - Iatan Common	\$623,813	R-42	\$0	\$623,813	84.0400%	\$0	\$524,252
43	316.000	Misc. Power Plant Equipment - Iatan Common	\$53,024	R-43	\$0	\$53,024	84.0400%	\$0	\$44,561
44		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$8,357,039		\$0	\$8,357,039		\$0	\$7,023,255
45		PRODUCTION - PLUM POINT - STEAM							
46	310.000	Land & Land Rights - Plum Point	\$0	R-46	\$0	\$0	84.0400%	\$0	\$0
47	311.000	Structures & Improvements - Plum Point	\$3,565,385	R-47	\$0	\$3,565,385	84.0400%	\$0	\$2,996,350
48	312.000	Boiler Point Equipment - Plum Point	\$9,467,438	R-48	\$0	\$9,467,438	84.0400%	\$0	\$7,956,435
49	312.000	Train Lease	\$3,148,260	R-49	\$0	\$3,148,260	84.0400%	\$0	\$2,645,798
50	312.000	Unit Train - Plum Point	\$3,533	R-50	\$0	\$3,533	84.0400%	\$0	\$2,969
51	314.000	Turbo Generator Units - Plum Point	\$2,996,225	R-51	\$0	\$2,996,225	84.0400%	\$0	\$2,518,027
52	315.000	Accessory Electric Equipment - Plum Point	\$1,040,781	R-52	\$0	\$1,040,781	84.0400%	\$0	\$874,672

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53	316.000	Misc. Power Plant Equipment - Plum Point	\$665,443	R-53	\$0	\$665,443	84.0400%	\$0	\$559,238
54		TOTAL PRODUCTION - PLUM POINT - STEAM	\$20,887,065		\$0	\$20,887,065		\$0	\$17,553,489
55		TOTAL STEAM PRODUCTION	\$230,931,517		\$0	\$230,931,517		\$0	\$200,029,992
56		NUCLEAR PRODUCTION							
57		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
58		HYDRAULIC PRODUCTION							
59		PRODUCTION - OZARK BEACH - HYDRO							
60	330.000	Land & Land Rights - Ozark	\$0	R-60	\$0	\$0	84.0400%	\$0	\$0
61	331.000	Structures & Improvements - Ozark	\$263,100	R-61	\$0	\$263,100	84.0400%	\$0	\$221,109
62	332.000	Reservoirs, Dams, Waterways - Ozark	\$1,617,830	R-62	\$0	\$1,617,830	84.0400%	\$0	\$1,359,624
63	333.000	Water Wheels, Turbines & Generators	\$866,055	R-63	\$0	\$866,055	84.0400%	\$0	\$727,833
64	334.000	Accessory Electric Equipment - Ozark	\$249,372	R-64	\$0	\$249,372	84.0400%	\$0	\$209,572
65	335.000	Misc. Power Plant Equipment - Ozark	\$163,486	R-65	\$0	\$163,486	84.0400%	\$0	\$137,394
66		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$3,159,843		\$0	\$3,159,843		\$0	\$2,655,532
67		TOTAL HYDRAULIC PRODUCTION	\$3,159,843		\$0	\$3,159,843		\$0	\$2,655,532
68		OTHER PRODUCTION							
69		PRODUCTION - ENERGY CENTER							
70	340.000	Land & Land Rights - Energy	\$0	R-70	\$0	\$0	84.0400%	\$0	\$0
71	341.000	Structures & Improvements - Energy	\$1,749,217	R-71	\$0	\$1,749,217	84.0400%	\$0	\$1,470,042
72	342.000	Fuel Holders, Producers & Access. - Energy	\$1,458,607	R-72	\$0	\$1,458,607	84.0400%	\$0	\$1,225,813
73	343.000	Prime Movers - Energy	\$18,601,412	R-73	\$0	\$18,601,412	84.0400%	\$0	\$15,632,627
74	344.000	Generators - Energy	\$4,347,031	R-74	\$0	\$4,347,031	84.0400%	\$0	\$3,653,245
75	345.000	Accessory Electric Equipment - Energy	\$1,595,513	R-75	\$0	\$1,595,513	84.0400%	\$0	\$1,340,869
76	346.000	Misc. Power Plant Equipment - Energy	\$2,101,671	R-76	\$0	\$2,101,671	84.0400%	\$0	\$1,766,244
77		TOTAL PRODUCTION - ENERGY CENTER	\$29,853,451		\$0	\$29,853,451		\$0	\$25,088,840
78		PRODUCTION - ENERGY CENTER FT8							
79	341.000	Structures & Improvements - FT8	\$293,407	R-79	\$0	\$293,407	84.0400%	\$0	\$246,579
80	342.000	Fuel Holders, Producers & Access. - FT8	\$508,471	R-80	\$0	\$508,471	84.0400%	\$0	\$427,319
81	343.000	Prime Movers - FT8	\$8,456,645	R-81	\$0	\$8,456,645	84.0400%	\$0	\$7,106,964
82	344.000	Generator - FT8	\$179,715	R-82	\$0	\$179,715	84.0400%	\$0	\$151,032
83	345.000	Accessory Electric Equipment - FT8	\$1,124,389	R-83	\$0	\$1,124,389	84.0400%	\$0	\$944,937
84	346.000	Misc. Power Plant Equipment - FT8	\$338,356	R-84	\$0	\$338,356	84.0400%	\$0	\$284,354
85		TOTAL PRODUCTION - ENERGY CENTER FT8	\$10,900,983		\$0	\$10,900,983		\$0	\$9,161,185
86		RIVERTON COMMON							
87	340.000	Land	\$0	R-87	\$0	\$0	84.0400%	\$0	\$0
88		TOTAL RIVERTON COMMON	\$0		\$0	\$0		\$0	\$0
89		PRODUCTION - RIVERTON UNIT 10 & 11							
90	341.000	Structures & Improvements - RU 10 & 11	\$2,749,572	R-90	\$0	\$2,749,572	84.0400%	\$0	\$2,310,740
91	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$290,663	R-91	\$0	\$290,663	84.0400%	\$0	\$244,273
92	343.000	Prime Movers - RU 10 & 11	\$2,610,762	R-92	\$0	\$2,610,762	84.0400%	\$0	\$2,194,084
93	344.000	Generators - RU 10 & 11	\$933,872	R-93	\$0	\$933,872	84.0400%	\$0	\$784,826
94	345.000	Accessory Electric Equip. RU 10 & 11	\$606,975	R-94	\$0	\$606,975	84.0400%	\$0	\$510,102
95	346.000	Misc. Power Plant Equip - RU 10 & 11	\$341,800	R-95	\$0	\$341,800	84.0400%	\$0	\$287,249
96		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$7,533,644		\$0	\$7,533,644		\$0	\$6,331,274
97		PRODUCTION - RIVERTON UNIT 12							
98	341.000	Structures & Improvements - RU 12	\$1,775,891	R-98	\$0	\$1,775,891	84.0400%	\$0	\$1,492,459
99	342.000	Fuel Holders, Producers & Access. - RU 12	\$204,096	R-99	\$0	\$204,096	84.0400%	\$0	\$171,522

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100	343.000	Prime Movers - RU 12	\$13,738,462	R-100	\$0	\$13,738,462	84.0400%	\$0	\$11,545,803
101	344.000	Generators - RU 12	\$3,157,069	R-101	\$0	\$3,157,069	84.0400%	\$0	\$2,653,201
102	345.000	Accessory Electric Equipment - RU 12	\$3,207,314	R-102	\$0	\$3,207,314	84.0400%	\$0	\$2,695,427
103	346.000	Misc. Power Plant Equipment - RU 12	\$595,435	R-103	\$0	\$595,435	84.0400%	\$0	\$500,404
104		TOTAL PRODUCTION - RIVERTON UNIT 12	\$22,678,267		\$0	\$22,678,267		\$0	\$19,058,816
105		PRODUCTION - STATE LINE COMBINED CYCLE							
106	340.000	Land and Land Rights - SL CC	\$0	R-106	\$0	\$0	84.0400%	\$0	\$0
107	341.000	Structures and Improvements - SL CC	\$2,716,591	R-107	\$0	\$2,716,591	84.0400%	\$0	\$2,283,023
108	342.000	Fuel Holders, Producers & Accessories - SL CC	\$214,641	R-108	\$0	\$214,641	84.0400%	\$0	\$180,384
109	343.000	Prime Movers - SL CC	\$33,372,855	R-109	\$0	\$33,372,855	84.0400%	\$0	\$28,046,547
110	344.000	Generators - SL CC	\$8,047,856	R-110	\$0	\$8,047,856	84.0400%	\$0	\$6,763,418
111	345.000	Accessory Electric Equipment - SL CC	\$2,895,056	R-111	\$0	\$2,895,056	84.0400%	\$0	\$2,433,005
112	346.000	Misc. Power Plant Equipment - SL CC	\$694,891	R-112	\$0	\$694,891	84.0400%	\$0	\$583,986
113		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$47,941,890		\$0	\$47,941,890		\$0	\$40,290,363
114		STATE LINE COMMON							
115	341.000	Land and Land Rights - SL Common	\$0	R-115	\$0	\$0	100.0000%	\$0	\$0
116	341.000	Structures & Improvements - SL Common	\$1,296,861	R-116	\$0	\$1,296,861	84.0400%	\$0	\$1,089,882
117	342.000	Fuel Holders, Producers & Accessories - SL Common	\$240,859	R-117	\$0	\$240,859	84.0400%	\$0	\$202,418
118	343.000	Prime Movers - SL Common	\$42,331	R-118	\$0	\$42,331	84.0400%	\$0	\$35,575
119	345.000	Accessory Electric Equipment - SL Common	\$33,786	R-119	\$0	\$33,786	84.0400%	\$0	\$28,394
120	346.000	Misc. Power Plant Equipment - SL Common	\$201,856	R-120	\$0	\$201,856	84.0400%	\$0	\$169,640
121		TOTAL STATE LINE COMMON	\$1,815,693		\$0	\$1,815,693		\$0	\$1,525,909
122		PRODUCTION - STATE LINE CT'S (UNIT 1)							
123	340.000	Land and Land Rights - SL UT1	\$0	R-123	\$0	\$0	84.0400%	\$0	\$0
124	341.000	Structures & Improvements - SL UT1	\$1,002,834	R-124	\$0	\$1,002,834	84.0400%	\$0	\$842,782
125	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,417,224	R-125	\$0	\$2,417,224	84.0400%	\$0	\$2,031,435
126	343.000	Prime Movers - SL UT1	\$13,628,527	R-126	\$0	\$13,628,527	84.0400%	\$0	\$11,453,414
127	344.000	Generators - SL UT1	\$2,764,148	R-127	\$0	\$2,764,148	84.0400%	\$0	\$2,322,990
128	345.000	Accessory Electric Equipment - SL UT1	\$1,630,741	R-128	\$0	\$1,630,741	84.0400%	\$0	\$1,370,475
129	346.000	Misc. Power Plant Equipment - SL UT1	\$114,326	R-129	\$0	\$114,326	84.0400%	\$0	\$96,080
130		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$21,557,800		\$0	\$21,557,800		\$0	\$18,117,176
131		TOTAL OTHER PRODUCTION	\$142,281,728		\$0	\$142,281,728		\$0	\$119,573,563
132		TOTAL PRODUCTION PLANT	\$376,373,088		\$0	\$376,373,088		\$0	\$322,259,087
133		TRANSMISSION PLANT							
134	350.000	Land - TP	\$0	R-134	\$0	\$0	84.0400%	\$0	\$0
135	352.000	Structures & Improvements - TP	\$1,526,623	R-135	\$0	\$1,526,623	84.0400%	\$0	\$1,282,974
136	352.010	Structures & Improvements Iatan	\$45,821	R-136	\$0	\$45,821	84.0400%	\$0	\$38,508
137	353.000	Station Equipment - TP	\$46,663,661	R-137	\$0	\$46,663,661	84.0400%	\$0	\$39,216,141
138	353.010	Station Equipment - Iatan	\$551,842	R-138	\$0	\$551,842	84.0400%	\$0	\$463,768
139	354.000	Towers and Fixtures - TP	\$1,033,148	R-139	\$0	\$1,033,148	84.0400%	\$0	\$868,258
140	355.000	Poles and Fixtures - TP	\$30,952,594	R-140	\$0	\$30,952,594	84.0400%	\$0	\$26,012,560
141	356.000	Overhead Conductors & Devices - TP	\$28,924,294	R-141	\$0	\$28,924,294	84.0400%	\$0	\$24,307,977
142		TOTAL TRANSMISSION PLANT	\$109,697,983		\$0	\$109,697,983		\$0	\$92,190,186
143		DISTRIBUTION PLANT							
144	360.000	Land/Land Rights - DP	\$0	R-144	\$0	\$0	87.5711%	\$0	\$0
145	361.000	Structures & Improvements - DP	\$6,184,682	R-145	\$0	\$6,184,682	87.5711%	\$0	\$5,415,994
146	362.000	Station Equipment - DP	\$40,567,649	R-146	\$0	\$40,567,649	87.5711%	\$0	\$35,525,536
147	364.000	Poles, Towers, & Fixtures - DP	\$111,330,721	R-147	\$0	\$111,330,721	87.5711%	\$0	\$97,493,537
148	365.000	Overhead Conductors & Devices - DP	\$111,280,693	R-148	\$0	\$111,280,693	87.5711%	\$0	\$97,449,727
149	366.000	Underground Conduit - DP	\$21,947,218	R-149	\$0	\$21,947,218	87.5711%	\$0	\$19,219,420
150	367.000	Underground Conductors & Devices - DP	\$39,998,304	R-150	\$0	\$39,998,304	87.5711%	\$0	\$35,026,955

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151	368.000	Line Transformers - DP	\$48,564,925	R-151	\$0	\$48,564,925	87.5711%	\$0	\$42,528,839
152	369.000	Services - DP	\$67,684,296	R-152	\$0	\$67,684,296	87.5711%	\$0	\$59,271,883
153	370.000	Meters - DP	\$7,037,814	R-153	\$0	\$7,037,814	87.5711%	\$0	\$6,163,091
154	371.000	Meter Installations/Private Lights - DP	\$14,211,690	R-154	\$0	\$14,211,690	87.5711%	\$0	\$12,445,333
155	373.000	Street Lighting and Signal Systems - DP	\$5,231,724	R-155	\$0	\$5,231,724	87.5711%	\$0	\$4,581,478
156	375.000	Charging Stations - DP	\$19,455	R-156	\$0	\$19,455	87.5711%	\$0	\$17,037
157		TOTAL DISTRIBUTION PLANT	\$474,059,171		\$0	\$474,059,171		\$0	\$415,138,830
158		INCENTIVE COMPENSATION CAPITALIZATION							
159		Compenstation Employee Stock Purchase Plan	\$0	R-159	\$0	\$0	100.0000%	\$0	\$0
160		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
161		GENERAL PLANT							
162	389.000	Land/Land Rights - GP	\$0	R-162	\$0	\$0	85.3526%	\$0	\$0
163	390.000	Structures & Improvements - GP	\$7,417,469	R-163	-\$985,040	\$6,432,429	85.3526%	\$0	\$5,490,245
164	391.000	Office Furniture & Equipment - GP	\$3,166,892	R-164	-\$420,563	\$2,746,329	85.3526%	\$0	\$2,344,063
165	391.010	Computer Equipment - GP	\$12,564,084	R-165	-\$1,668,510	\$10,895,574	85.3526%	\$0	\$9,299,656
166	391.000	Furniture Lease - GP	\$3,588	R-166	\$0	\$3,588	85.3526%	\$0	\$3,062
167	392.000	Transportation Equipment - GP	\$7,726,305	R-167	\$0	\$7,726,305	85.3526%	\$0	\$6,594,602
168	393.000	Stores Equipment - GP	\$424,605	R-168	\$0	\$424,605	85.3526%	\$0	\$362,411
169	394.000	Tools, Shop, & Garage Equipment - GP	\$4,509,238	R-169	\$0	\$4,509,238	85.3526%	\$0	\$3,848,752
170	395.000	Laboratory Equipment - GP	\$1,024,323	R-170	\$0	\$1,024,323	85.3526%	\$0	\$874,286
171	396.000	Power Operated Equipment - GP	\$8,476,955	R-171	\$0	\$8,476,955	85.3526%	\$0	\$7,235,301
172	397.000	Communication Equipment - GP	\$6,923,628	R-172	-\$919,458	\$6,004,170	85.3526%	\$0	\$5,124,715
173	398.000	Miscellaneous Equipment - GP	\$205,802	R-173	-\$27,331	\$178,471	85.3526%	\$0	\$152,330
174		TOTAL GENERAL PLANT	\$52,442,889		-\$4,020,902	\$48,421,987		\$0	\$41,329,423
175		TOTAL DEPRECIATION RESERVE	\$1,012,573,131		-\$4,020,902	\$1,008,552,229		\$0	\$870,917,526

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
True - Up through January 31, 2020
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-163	Structures & Improvements - GP	390.000		-\$985,040		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$985,040		\$0	
R-164	Office Furniture & Equipment - GP	391.000		-\$420,563		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$420,563		\$0	
R-165	Computer Equipment - GP	391.010		-\$1,668,510		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,668,510		\$0	
R-172	Communication Equipment - GP	397.000		-\$919,458		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$919,458		\$0	
R-173	Miscellaneous Equipment - GP	398.000		-\$27,331		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$27,331		\$0	
Total Reserve Adjustments				-\$4,020,902		\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY

Case No. ER-2019-0374

Test Year 12 Months Ending March 31, 2019

True - Up through January 31, 2020

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	\$36,700,876	42.13	12.00	30.13	0.082548	\$3,029,584
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	\$3,232,991	42.13	15.50	26.63	0.072959	\$235,876
6	Accrued Vacation	\$1,566,966	42.13	365.00	-322.87	-0.884575	-\$1,386,099
7	Fuel - Coal	\$34,485,418	42.13	25.11	17.02	0.046630	\$1,608,055
8	Fuel - Gas	\$39,982,460	42.13	37.17	4.96	0.013589	\$543,322
9	Fuel - Purchased Oil	\$587,483	42.13	21.47	20.66	0.056603	\$33,253
10	Purchased Power	\$40,794,906	42.13	34.16	7.97	0.021836	\$890,798
11	401K	\$6,348,400	42.13	11.06	31.07	0.085123	\$540,395
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	\$9,882,816	42.13	60.75	-18.62	-0.051014	-\$504,162
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	\$90,877,959	42.13	35.14	6.99	0.019151	\$1,740,404
19	TOTAL OPERATION AND MAINT. EXPENSE	\$292,775,448					\$8,639,106
20	TAXES						
21	FICA - Employer Portion	\$3,232,991	42.13	15.50	26.63	0.072959	\$235,876
22	Federal Unemployment Taxes	\$20,426	42.13	75.20	-33.07	-0.090603	-\$1,851
23	State Unemployment Taxes	\$103,796	42.13	75.20	-33.07	-0.090603	-\$9,404
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	\$45,472,595					-\$6,964,032
28	OTHER EXPENSES						
29	TOTAL OTHER EXPENSES	\$0					\$0
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,675,074
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$13,442,159	42.13	39.38	2.75	0.007534	\$101,273
33	State Tax Offset	\$2,387,050	42.13	39.38	2.75	0.007534	\$17,984
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$30,263,768	42.13	91.11	-48.98	-0.134192	-\$4,061,156
36	TOTAL OFFSET FROM RATE BASE	\$46,092,977					-\$3,941,899
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$2,266,825

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
True - Up through January 31, 2020
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
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Retail Revenue - MO only	\$514,937,308			Rev-2		\$514,937,308	100.0000%	-\$46,340,779	\$468,596,529		
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%	\$2,521,575	\$27,010,278		
Rev-5		TOTAL RETAIL RATE REVENUE	\$567,681,927					\$567,681,927		-\$43,819,204	\$495,606,807		
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%	-\$41,241	\$986,268		
Rev-12	456.000	Other Electric Revenue	\$677,552			Rev-12		\$677,552	89.0671%	-\$38,661	\$564,815		
Rev-13	456.100	Other Electric Revenue - DA	\$334,990			Rev-13		\$334,990	100.0000%	-\$10,967	\$324,023		
Rev-14	457.000	Other Electric - Transmission	\$10,034,982			Rev-14		\$10,034,982	84.0400%	-\$2,864,735	\$5,568,664		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$2,766,913					\$2,766,913		\$8,772,849	\$9,864,103		
Rev-16		TOTAL OPERATING REVENUES	\$570,448,840					\$570,448,840		-\$35,046,355	\$505,470,910		
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	\$80,749	\$2,140,669	84.0400%	\$89,370	\$1,888,388	\$1,414,611	\$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	-\$7,206,418	\$38,772,946	82.5000%	\$8,356	\$31,996,036	\$138,819	\$31,857,217
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	\$246,286	\$2,419,799	82.5000%	\$0	\$1,996,335	\$329,932	\$1,666,403
9	505.000	Electric Expenses	\$1,725,277	\$995,495	\$729,782	E-9	\$78,414	\$1,803,691	84.0400%	\$0	\$1,515,822	\$872,155	\$643,667
10	506.000	Misc. Steam Power Expense	\$2,740,186	\$273,471	\$2,466,715	E-10	\$175,487	\$2,915,673	84.0400%	\$0	\$2,450,332	\$239,589	\$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		-\$6,740,311	\$56,659,474		\$207,111	\$48,557,818	\$2,995,106	\$45,562,712
13		TOTAL STEAM POWER GENERATION	\$63,399,785	\$3,316,950	\$60,082,835		-\$6,740,311	\$56,659,474		\$207,111	\$48,557,818	\$2,995,106	\$45,562,712
14		ELECTRIC MAINTENANCE EXPENSE											
15	510.000	Maintenance Supervision	\$1,120,780	\$625,266	\$495,514	E-15	-\$51,430	\$1,069,350	82.5000%	\$40,902	\$923,116	\$578,661	\$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	-\$9,885	\$1,186,634	84.0400%	\$0	\$997,247	\$201,156	\$796,091
18	512.000	Maintenance of Boiler Plant	\$4,372,385	\$823,193	\$3,549,192	E-18	\$1,237,996	\$5,610,381	82.5000%	\$0	\$4,628,564	\$707,985	\$3,920,579
19	513.000	Maintenance of Electric Plant	\$1,486,934	\$209,568	\$1,277,366	E-19	\$207,526	\$1,694,460	82.5000%	\$0	\$1,397,930	\$180,239	\$1,217,691
20	514.000	Maintenance of Misc. Steam Plant	\$2,719,907	\$595,805	\$2,124,102	E-20	-\$1,159,792	\$1,560,115	84.0400%	\$0	\$1,311,121	\$521,986	\$789,135
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$11,008,686	\$2,483,436	\$8,525,250		\$112,254	\$11,120,940		\$40,902	\$9,257,978	\$2,190,027	\$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
True - Up through January 31, 2020
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	\$221	\$39,562	84.0400%	-\$1,273	\$31,975	\$27,787	\$4,188
27	537.000	Hydraulic Expenses	\$40,061	\$3,678	\$36,383	E-27	-\$27,464	\$12,597	84.0400%	\$0	\$10,586	\$3,222	\$7,364
28	538.000	Electric Expense Hydro	\$19,667	\$20,173	-\$506	E-28	\$8,695	\$28,362	84.0400%	\$0	\$23,836	\$17,674	\$6,162
29	539.000	Misc. Hydraulic Power Gen. Expenses	\$314,607	\$101,032	\$213,575	E-29	-\$23,150	\$291,457	84.0400%	\$0	\$244,940	\$88,514	\$156,426
30		TOTAL OPERATION - HP	\$413,676	\$158,053	\$255,623		-\$41,698	\$371,978		-\$1,273	\$311,337	\$137,197	\$174,140
31		MAINTANENCE - HP											
32	541.000	Maintenance Superv. & Engineering	\$30,811	\$30,025	\$786	E-32	\$4,183	\$34,994	84.0400%	-\$1,127	\$28,282	\$25,178	\$3,104
33	542.000	Maintenance of Structures - Maint.	\$44,736	\$36,247	\$8,489	E-33	-\$735	\$44,001	84.0400%	\$0	\$36,978	\$31,756	\$5,222
34	543.000	Maint. of Reservoirs, Dams & Waterways	\$217,370	\$59,445	\$157,925	E-34	-\$92,656	\$124,714	84.0400%	\$0	\$104,810	\$52,080	\$52,730
35	544.000	Maintenance of Electric Plant	\$35,882	\$34,279	\$1,603	E-35	\$5,567	\$41,449	84.0400%	\$0	\$34,834	\$30,032	\$4,802
36	545.000	Maint. of Misc. Hydraulic Plant	\$90,232	\$77,935	\$12,297	E-36	\$13,180	\$103,412	84.0400%	\$0	\$86,907	\$68,279	\$18,628
37		TOTAL MAINTANENCE - HP	\$419,031	\$237,931	\$181,100		-\$70,461	\$348,570		-\$1,127	\$291,811	\$207,325	\$84,486
38		TOTAL HYDRAULIC POWER GENERATION	\$832,707	\$395,984	\$436,723		-\$112,159	\$720,548		-\$2,400	\$603,148	\$344,522	\$258,626
39		OTHER POWER GENERATION											
40		OPERATION - OP											
41	546.000	Operation Superv. & Engineering	\$1,046,643	\$986,652	\$59,991	E-41	\$15,016	\$1,061,659	84.0400%	\$117,821	\$1,010,040	\$982,230	\$27,810
42	547.000	Fuel - Operation OP	\$63,708,115	\$2,384	\$63,705,731	E-42	-\$8,409,714	\$55,298,401	82.5000%	\$1,205	\$45,622,386	\$3,255	\$45,619,131
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	-\$125,519	\$3,637,170	84.0400%	\$5,649	\$3,062,326	\$1,983,425	\$1,078,901
45	549.000	Misc. Other Power Generation Expense	\$1,164,105	\$207,625	\$956,480	E-45	\$490,492	\$1,654,597	84.0400%	\$6,000	\$1,396,523	\$187,900	\$1,208,623
46		TOTAL OPERATION - OP	\$69,578,271	\$3,454,133	\$66,124,138		-\$8,029,725	\$61,548,546		\$130,675	\$51,004,478	\$3,156,810	\$47,847,668
47		MAINTANENCE - OP											
48	551.000	Prod Comb. - Maintenance Superv & Engin.	\$872,738	\$881,605	-\$8,867	E-48	\$34,635	\$907,373	84.0400%	\$43,930	\$806,486	\$816,306	-\$9,820
49	552.000	Prod Comb Turbo - Main. Of Structures	\$429,887	\$102,363	\$327,524	E-49	-\$56,982	\$372,905	84.0400%	\$0	\$313,390	\$89,681	\$223,709
50	553.000	Prod - Maint of Gen & Electric Plant	\$12,654,580	\$1,032,904	\$11,621,676	E-50	\$4,671,737	\$17,326,317	84.0400%	\$0	\$14,561,037	\$904,930	\$13,656,107
51	554.000	Prod Maint Misc Other Power Gener.	\$758,047	\$457,935	\$300,112	E-51	\$43,264	\$801,311	84.0400%	\$0	\$673,422	\$401,198	\$272,224
52		TOTAL MAINTANENCE - OP	\$14,715,252	\$2,474,807	\$12,240,445		\$4,692,654	\$19,407,906		\$43,930	\$16,354,335	\$2,212,115	\$14,142,220
53		TOTAL OTHER POWER GENERATION	\$84,293,523	\$5,928,940	\$78,364,583		-\$3,337,071	\$80,956,452		\$174,605	\$67,358,813	\$5,368,925	\$61,989,888
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power (Energy Only)	\$58,633,660	\$0	\$58,633,660	E-55	\$8,299,556	\$66,933,216	82.5000%	\$0	\$55,219,903	\$0	\$55,219,903
56	556.000	System Control & Load Dispatching	\$3,950,165	\$1,817,005	\$2,133,160	E-56	\$84,311	\$4,034,476	84.0400%	\$76,911	\$3,467,484	\$1,668,793	\$1,798,691
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		\$8,465,498	\$71,602,272		\$76,911	\$59,220,688	\$1,668,793	\$57,551,895
60		TOTAL POWER PRODUCTION EXPENSES	\$222,671,475	\$13,942,315	\$208,729,160		-\$1,611,789	\$221,059,686		\$497,129	\$184,998,445	\$12,567,373	\$172,431,072
61		TRANSMISSION EXPENSES											
62		OPERATION - TRANSMISSION EXP.											
63	560.000	Operation Superv. and Engin.	\$300,290	\$161,724	\$138,566	E-63	\$6,870	\$307,160	84.0400%	\$7,164	\$265,301	\$148,850	\$116,451
64	561.000	Tranmission Expense	\$601,555	\$591,301	\$10,254	E-64	\$25,120	\$626,675	84.0400%	\$10,447	\$537,104	\$528,487	\$8,617

THE EMPIRE DISTRICT ELECTRIC COMPANY
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65	562.000	Station Expenses	\$501,514	\$134,316	\$367,198	E-65	\$138	\$501,652	84.0400%	\$0	\$421,588	\$117,674	\$303,914
66	563.000	Overhead Line Expenses	\$44,827	\$31,984	\$12,843	E-66	\$1,359	\$46,186	84.0400%	\$0	\$38,814	\$28,021	\$10,793
67	565.000	Transmission of Electric By Others	\$19,343,445	\$0	\$19,343,445	E-67	\$1,490,277	\$20,833,722	84.0400%	\$0	\$17,508,660	\$0	\$17,508,660
68	566.000	Misc. Transmission Expenses	\$32,435	\$13,582	\$18,853	E-68	\$577	\$33,012	84.0400%	\$0	\$27,743	\$11,899	\$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		\$1,524,341	\$22,348,582		\$17,611	\$18,799,357	\$834,931	\$17,964,426
71		MAINTENANCE - TRANSMISSION EXP.											
72	568.000	Maintenance Supervision & Engin.	\$89,896	\$104,255	-\$14,359	E-72	\$4,429	\$94,325	84.0400%	\$5,876	\$85,147	\$97,214	-\$12,067
73	569.000	Trans Maintenance of Structures	\$9,285	\$2,345	\$6,940	E-73	\$100	\$9,385	84.0400%	\$0	\$7,887	\$2,055	\$5,832
74	570.000	Trans Maintenance of Station Equipment	\$1,786,284	\$1,148,968	\$637,316	E-74	\$77,529	\$1,863,813	84.0400%	-\$6,504	\$1,559,844	\$1,000,109	\$559,735
75	571.000	Trans Maintenance of Overhead Lines	\$2,946,856	\$201,833	\$2,745,023	E-75	\$8,574	\$2,955,430	84.0400%	\$13,951	\$2,497,694	\$190,777	\$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		\$90,632	\$4,984,933		\$13,323	\$4,212,552	\$1,290,155	\$2,922,397
78		TOTAL TRANSMISSION EXPENSES	\$25,718,542	\$2,390,308	\$23,328,234		\$1,614,973	\$27,333,515		\$30,934	\$23,011,909	\$2,125,086	\$20,886,823
79		DISTRIBUTION EXPENSES											
80		OPERATION - DIST. EXPENSES											
81	580.000	Distrb. - Operation Supervision & Engin.	\$1,162,576	\$915,364	\$247,212	E-81	\$38,267	\$1,200,843	87.5711%	\$60,246	\$1,111,837	\$895,894	\$215,943
82	582.000	Distrb. - Station Expense	\$212,120	\$164,627	\$47,493	E-82	\$6,994	\$199,114	87.5711%	\$0	\$191,880	\$150,290	\$41,590
83	583.000	Distrb. - Overhead Line Expense	\$1,292,346	\$747,701	\$544,645	E-83	\$31,764	\$1,324,110	87.5711%	-\$215	\$1,159,323	\$682,371	\$476,952
84	584.000	Distrb. - Underground Line Expenses	\$831,841	\$90,415	\$741,426	E-84	\$3,841	\$835,682	87.5711%	\$0	\$731,816	\$82,541	\$649,275
85	585.000	Distrb. - Street Lighting & Signal System Exp.	\$35,848	\$2,336	\$33,512	E-85	\$99	\$35,947	87.5711%	\$0	\$31,479	\$2,132	\$29,347
86	586.000	Distrb. - Meters	\$3,014,516	\$2,350,711	\$663,805	E-86	\$99,864	\$3,114,380	87.5711%	\$290	\$2,727,586	\$2,146,285	\$581,301
87	587.000	Distrb. - Customer Installations Expense	\$307,323	\$266,202	\$41,121	E-87	\$11,309	\$318,632	87.5711%	\$0	\$279,029	\$243,019	\$36,010
88	588.000	Distrb. - Misc. Distribution Expense	\$1,366,942	\$413,518	\$953,424	E-88	\$17,617	\$1,384,559	87.5711%	\$27,474	\$1,239,948	\$404,980	\$834,968
89	589.000	Distrb. - Rents	\$2,302	\$0	\$2,302	E-89	\$0	\$2,302	87.5711%	\$0	\$2,016	\$0	\$2,016
90		TOTAL OPERATION - DIST. EXPENSES	\$8,225,814	\$4,950,874	\$3,274,940		\$209,755	\$8,435,569		\$87,795	\$7,474,914	\$4,607,512	\$2,867,402
91		MAINTENANCE - DISTRIB. EXPENSES											
92	590.000	Distrb. Maintenance Supervision & Engin.	\$227,570	\$215,067	\$12,503	E-92	\$9,137	\$236,707	87.5711%	\$17,979	\$225,266	\$214,317	\$10,949
93	591.000	Distrb. Maintenance of Structures	\$163,150	\$74,952	\$88,198	E-93	\$3,184	\$166,334	87.5711%	\$0	\$145,661	\$68,425	\$77,236
94	592.000	Distrb. Maintenance of Station Equipment	\$2,057,453	\$1,002,396	\$1,055,057	E-94	\$42,584	\$2,100,037	87.5711%	\$0	\$1,839,025	\$915,100	\$923,925
95	593.000	Distrb. Maintenance of Overhead Lines	\$12,402,270	\$1,789,041	\$10,613,229	E-95	\$75,816	\$12,478,086	87.5711%	\$17,036	\$10,944,234	\$1,650,276	\$9,293,958
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	-\$132,681	\$0	0.0000%	\$0	\$0	\$0	\$0
98	593.300	Vegetation Amortization	\$357,478	\$0	\$357,478	E-98	\$0	\$357,478	87.5711%	\$0	\$313,047	\$0	\$313,047
99	594.000	Distrb. Maintenance of Underground Line	\$828,941	\$436,545	\$392,396	E-99	\$18,546	\$847,487	87.5711%	\$2,786	\$744,939	\$401,314	\$343,625
100	595.000	Distrb. Maintenance of Line Transformers	\$387,708	\$212,145	\$175,563	E-100	\$9,012	\$396,720	87.5711%	\$0	\$347,412	\$193,670	\$153,742
101	596.000	Distrb. Maintenance of St Lights/Signal	\$379,836	\$243,202	\$136,634	E-101	\$10,332	\$390,168	87.5711%	\$0	\$341,675	\$222,023	\$119,652
102	597.000	Distrb. Maintenance of Meters	\$336,256	\$326,409	\$9,847	E-102	\$13,867	\$350,123	87.5711%	\$0	\$306,606	\$297,983	\$8,623
103	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$205,342	\$130,261	\$75,081	E-103	\$5,534	\$210,876	87.5711%	\$0	\$184,666	\$118,917	\$65,749
104		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$17,563,087	\$4,430,018	\$13,133,069		\$55,331	\$17,618,418		\$37,801	\$15,476,933	\$4,082,025	\$11,394,908
105		TOTAL DISTRIBUTION EXPENSES	\$25,788,901	\$9,380,892	\$16,408,009		\$265,086	\$26,053,987		\$125,596	\$22,951,847	\$8,689,537	\$14,262,310
106		CUSTOMER ACCOUNTS EXPENSE											
107	901.000	Customer Accounts Supervision	\$780,655	\$743,783	\$36,872	E-107	\$31,584	\$812,239	89.0671%	\$90,377	\$813,814	\$780,986	\$32,828
108	902.000	Customer Acts. Meter Reading Expense	\$2,111,299	\$1,721,688	\$389,611	E-108	\$73,142	\$2,184,441	89.0671%	\$4,720	\$1,950,338	\$1,603,323	\$347,015
109	903.000	Customer Records & Collection	\$3,997,362	\$2,453,510	\$1,543,852	E-109	\$1,409,621	\$5,406,983	89.0671%	\$22,565	\$4,838,408	\$2,300,742	\$2,537,666

THE EMPIRE DISTRICT ELECTRIC COMPANY
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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
110	904.000	Uncollectible Accounts	\$2,368,318	\$0	\$2,368,318	E-110	-\$225,950	\$2,142,368	89.0671%	\$0	\$1,908,145	\$0	\$1,908,145
111	905.000	Misc. Customer Accounts Expense	\$194,066	\$7,309	\$186,757	E-111	\$16,583	\$210,649	89.0671%	\$0	\$187,619	\$6,787	\$180,832
112		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,451,700	\$4,926,290	\$4,525,410		\$1,304,980	\$10,756,680		\$117,662	\$9,698,324	\$4,691,838	\$5,006,486
113		CUSTOMER SERVICE & INFO. EXP.											
114	907.000	Customer Service Supervision	\$199,004	\$186,170	\$12,834	E-114	\$7,909	\$206,913	89.0671%	\$13,861	\$198,153	\$186,722	\$11,431
115	908.000	Customer Assistance Expense	\$186,208	\$186,420	-\$212	E-115	\$7,920	\$194,128	89.0671%	\$100,327	\$273,231	\$279,608	-\$6,377
116	908.100	Retail Indut Cust Assistance - Retail	\$457,899	\$414,782	\$43,117	E-116	\$17,621	\$475,520	89.0671%	\$0	\$423,532	\$385,129	\$38,403
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	\$4,074	\$100,281	0.0000%	\$0	\$0	\$0	\$0
119	908.400	Retail Commercial Cust Assist - Retail	\$550,431	\$499,522	\$50,909	E-119	\$21,221	\$571,652	89.0671%	\$0	\$509,154	\$463,811	\$45,343
120	908.500	Retail Residential Cust Assist - Retail	\$243,459	\$229,012	\$14,447	E-120	\$9,729	\$253,188	89.0671%	\$0	\$225,508	\$212,640	\$12,868
121	908.600	Low Income Weatherization Program	\$368	\$0	\$368	E-121	\$0	\$368	89.0671%	\$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	89.0671%	\$0	\$552,265	\$0	\$552,265
124	908.900	Energy Efficiency Cost Recovery	\$98,875	\$0	\$98,875	E-124	\$0	\$98,875	89.0671%	\$0	\$88,065	\$0	\$88,065
125	909.000	Information & Instructional Advertising	\$120,804	\$0	\$120,804	E-125	\$0	\$120,804	89.0671%	-\$20,740	\$86,857	\$0	\$86,857
126	910.000	Misc. Customer Service Expense	\$15,494	\$0	\$15,494	E-126	\$0	\$15,494	89.0671%	\$0	\$13,800	\$0	\$13,800
127		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$4,643,024	\$1,611,794	\$3,031,230		\$68,474	\$4,711,498		\$93,448	\$4,425,113	\$1,527,910	\$2,897,203
128		SALES EXPENSES											
129	912.000	Sales Demonstrating & Selling Expense	\$156,161	\$110,259	\$45,902	E-129	\$4,684	\$160,845	89.4464%	\$15,960	\$159,830	\$118,772	\$41,058
130	916.000	Miscellaneous Sales Expense	\$485	\$0	\$485	E-130	\$0	\$485	89.4464%	\$0	\$434	\$0	\$434
131		TOTAL SALES EXPENSES	\$156,646	\$110,259	\$46,387		\$4,684	\$161,330		\$15,960	\$160,264	\$118,772	\$41,492
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	-\$401,409	\$10,669,616	87.5515%	\$103,714	\$9,445,123	\$9,237,749	\$207,374
135	921.000	Office Supplies & Expenses	\$3,996,405	\$12,639	\$3,983,766	E-135	-\$176,421	\$3,819,984	87.5515%	-\$1,775	\$3,342,679	\$11,536	\$3,331,143
136	922.000	Administrative Expenses Transferred - Credit	-\$12,240,394	-\$3,380,592	-\$8,859,802	E-136	-\$138,860	-\$12,379,254	87.5515%	\$13,182	-\$10,825,041	-\$3,071,731	-\$7,753,310
137	923.000	Outside Services Employed	\$21,858,400	\$612,271	\$21,246,129	E-137	-\$688,458	\$21,169,942	87.5515%	\$330,696	\$18,865,297	\$441,407	\$18,423,890
138	924.000	Property Insurance	\$1,994,604	\$0	\$1,994,604	E-138	-\$116,757	\$1,877,847	87.5515%	\$0	\$1,644,083	\$0	\$1,644,083
139	925.000	Injuries and Damages	\$3,532,856	\$765	\$3,532,091	E-139	-\$940,306	\$2,592,550	87.5515%	\$0	\$2,269,817	\$698	\$2,269,119
140	926.000	Employee Pensions and Benefits	\$17,604,939	\$119,387	\$17,485,552	E-140	\$61,374	\$17,666,313	87.5515%	\$3,457,535	\$18,924,657	\$3,491,627	\$15,433,030
141	928.000	Regulatory Commission Expenses	\$1,162,154	\$0	\$1,162,154	E-141	\$0	\$1,162,154	100.0000%	-\$37,076	\$1,125,078	\$0	\$1,125,078
142	929.000	Duplicate Charges - Credit	-\$287,296	\$0	-\$287,296	E-142	\$0	-\$287,296	87.5515%	\$0	-\$251,532	\$0	-\$251,532
143	930.000	General Advertising Expense	\$820,068	\$25,787	\$794,281	E-143	-\$319,076	\$500,992	87.5515%	-\$1,621	\$437,005	\$23,536	\$413,469
144	931.000	Admin & General - Rents	\$12,785	\$0	\$12,785	E-144	\$392	\$13,177	87.5515%	\$0	\$11,537	\$0	\$11,537
145		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$49,525,546	\$8,224,423	\$41,301,123		-\$2,719,521	\$46,806,025		\$3,864,655	\$44,988,703	\$10,134,822	\$34,853,881
146		MAINT., ADMIN. & GENERAL EXP.											
147	935.000	Maintenance of General Plant	\$600,034	\$164,664	\$435,370	E-147	\$6,995	\$607,029	87.5515%	\$2,636	\$534,099	\$152,926	\$381,173
148		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$600,034	\$164,664	\$435,370		\$6,995	\$607,029		\$2,636	\$534,099	\$152,926	\$381,173
149		TOTAL ADMIN. & GENERAL EXPENSES	\$50,125,580	\$8,389,087	\$41,736,493		-\$2,712,526	\$47,413,054		\$3,867,291	\$45,522,802	\$10,287,748	\$35,235,054
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%	\$792,434	\$2,006,744	\$0	\$2,006,744
152		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,214,310	\$0	\$1,214,310		\$0	\$1,214,310		\$792,434	\$2,006,744	\$0	\$2,006,744
153		DEPRECIATION EXPENSE											

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2019-0374
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True - Up through January 31, 2020
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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
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%	\$5,782,214	\$71,423,882	See note (1)	See note (1)
155		TOTAL DEPRECIATION EXPENSE	\$78,107,649	\$0	\$0		\$0	\$78,107,649		\$5,782,214	\$71,423,882	\$0	\$0
156		AMORTIZATION EXPENSE											
157	0.000	DSM/Pre-MEEIA Amortization	\$0	\$0	\$0	E-157	\$0	\$0	100.0000%	\$1,447,308	\$1,447,308	\$0	\$1,447,308
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%	\$2,067,690	\$2,067,690	\$0	\$2,067,690
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	0.000	Low Income Pilot Program Amortization	\$0	\$0	\$0	E-167	\$0	\$0	100.0000%	\$41,667	\$41,667	\$0	\$41,667
168	404.000	Amortization of Electric Plant	\$3,943,029	\$0	\$3,943,029	E-168	\$26,236	\$3,969,265	85.3526%	\$0	\$3,387,871	\$0	\$3,387,871
169		TOTAL AMORTIZATION EXPENSE	\$4,173,338	\$0	\$4,173,338		\$26,236	\$4,199,574		\$1,526,082	\$5,144,262	\$0	\$5,144,262
170		OTHER OPERATING EXPENSES											
171	408.141	Prov - Foab Taxes - Electric	\$2,569,713	\$0	\$2,569,713	E-171	\$435,771	\$3,005,484	72.8500%	\$0	\$2,189,495	\$317,459	\$1,872,036
172	408.144	Payroll Taxes - Iatan	\$227,507	\$0	\$227,507	E-172	\$0	\$227,507	72.8500%	\$0	\$165,739	\$0	\$165,739
173	408.511	Prov - Fed Unemp Compens Tax	\$20,015	\$0	\$20,015	E-173	\$411	\$20,426	72.8500%	\$0	\$14,880	\$299	\$14,581
174	408.512	Prov - St Unemp Compens Tax	\$99,901	\$0	\$99,901	E-174	\$3,895	\$103,796	72.8500%	\$0	\$75,616	\$2,838	\$72,778
175	408.610	Property Tax	\$22,159,206	\$0	\$22,159,206	E-175	\$6,044,839	\$28,204,045	89.1301%	\$0	\$25,138,294	\$0	\$25,138,294
176	408.910	Prov - Escorp Franchise Tax	\$27,000	\$0	\$27,000	E-176	\$0	\$27,000	0.0000%	\$0	\$0	\$0	\$0
177	408.930	Prov - City Tax or Fee	\$10,770,522	\$0	\$10,770,522	E-177	-\$9,923,350	\$847,172	0.0000%	\$0	\$0	\$0	\$0
178		TOTAL OTHER OPERATING EXPENSES	\$35,873,864	\$0	\$35,873,864		-\$3,438,434	\$32,435,430		\$0	\$27,584,024	\$320,596	\$27,263,428
179		TOTAL OPERATING EXPENSE	\$457,925,029	\$40,750,945	\$339,066,435		-\$4,478,316	\$453,446,713		\$12,848,750	\$396,927,616	\$40,328,860	\$285,174,874
180		NET INCOME BEFORE TAXES	\$112,523,811					\$117,002,127		-\$47,895,105	\$108,543,294		
181		INCOME TAXES											
182	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-182	See note (1)	\$0	93.5258%	\$17,283,795	\$17,283,795	See note (1)	See note (1)
183		TOTAL INCOME TAXES	\$0					\$0		\$17,283,795	\$17,283,795		
184		DEFERRED INCOME TAXES											
185	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-185	See note (1)	\$0	87.5515%	\$1,709,685	\$1,709,685	See note (1)	See note (1)
186	411.000	Amortization of Deferred ITC	\$0			E-186	\$0	\$0	100.0000%	-\$373,173	-\$373,173		
187	411.411	Amort of Excess Deferred Income Taxes	\$0			E-187	\$0	\$0	100.0000%	-\$1,876,095	-\$1,876,095		
188	0.000	Amortization of Protected Excess ADIT	\$0			E-188	\$0	\$0	100.0000%	-\$2,263,671	-\$2,263,671		
189	0.000	Amortization of Unprotected Excess ADIT	\$0			E-189	\$0	\$0	100.0000%	-\$8,540,550	-\$8,540,550		
190		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$11,343,804	-\$11,343,804		
191		NET OPERATING INCOME	\$112,523,811					\$117,002,127		-\$53,835,096	\$102,603,303		

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Revenue - MO only		\$0	\$0	\$0	\$0	-\$46,340,779	-\$46,340,779
	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	-\$4,550,884	
	21. To annualize customer growth. (M. Bocklage)		\$0	\$0		\$0	\$2,872,166	
	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	

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	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	\$572,638	
Rev-4	Sales for Resale - Off System		\$0	\$0	\$0	\$0	\$2,521,575	\$2,521,575
	1. To annualize SPP IM sales (ancillary & misc.). (K. Foster)		\$0	\$0		\$0	\$1,617,564	
	2. To annualize SPP IM sales. (K. Foster)		\$0	\$0		\$0	\$904,011	
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	-\$41,241	-\$41,241
	1. To normalize Rent Revenue. (C. Newkirk)		\$0	\$0		\$0	-\$41,241	
Rev-12	Other Electric Revenue	456.000	\$0	\$0	\$0	\$0	-\$38,661	-\$38,661
	1. To normalize other electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$38,661	
Rev-13	Other Electric Revenue - DA	456.100	\$0	\$0	\$0	\$0	-\$10,967	-\$10,967
	1. To normalize other direct assigned electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$10,967	
Rev-14	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$2,864,735	-\$2,864,735
	1. To normalize SPP transmission revenues. (K. Foster)		\$0	\$0		\$0	-\$767,708	
	2. To remove Missouri non-jurisdictional SPP transmission revenue. (K. Foster)		\$0	\$0		\$0	-\$2,097,027	

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E-4	Operation Supervision & Engineering	500.000	\$69,058	\$11,691	\$80,749	\$89,370	\$0	\$89,370
	1. To normalize Plum Point Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,856		\$0	\$0	
	2. To normalize Iatan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	\$5,972		\$0	\$0	
	3. To normalize Iatan Common Operations Expense to a five-year average. (A. Sarver)		\$0	-\$33,931		\$0	\$0	
	4. To normalize Iatan 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)		\$69,058	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$89,370	\$0	
E-5	Iatan/Plum Point Deferred Oper. Exp - MO Only	500.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$0
	1. To remove amortization expense for Iatan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-6	Fuel	501.000	\$6,649	-\$7,213,067	-\$7,206,418	\$4,217	\$4,139	\$8,356
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$6,649	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$7,213,067		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$4,217	\$0	
	4. To normalize sales of ash revenue. (C. Newkirk)		\$0	\$0		\$0	\$4,139	
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	\$16,297	\$229,989	\$246,286	\$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 Iatan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$23,899		\$0	\$0	
	3. To normalize Iatan Common Operations Expense to a five-year average. (A. Sarver)		\$0	\$283,834		\$0	\$0	
	4. To normalize Iatan 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	

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	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$16,297	\$0		\$0	\$0	
E-9	Electric Expenses	505.000	\$42,291	\$36,123	\$78,414	\$0	\$0	\$0
	1. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	\$14,301		\$0	\$0	
	2. To normalize latan Common Operations Expense to a five-year average. (A. Sarver)		\$0	\$87,718		\$0	\$0	
	3. To normalize latan 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)		\$42,291	\$0		\$0	\$0	
E-10	Misc. Steam Power Expense	506.000	\$11,618	\$163,869	\$175,487	\$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 latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15,946		\$0	\$0	
	4. To normalize latan Common Operations Expense to a five-year average. (A. Sarver)		\$0	\$62,300		\$0	\$0	
	5. To normalize latan 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)		\$11,618	\$0		\$0	\$0	
E-11	Rents	507.000	\$0	-\$2,668	-\$2,668	\$0	\$0	\$0
	1. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15		\$0	\$0	
	2. To normalize latan Common Operations Expense to a five-year average. (A. Sarver)		\$0	-\$2,711		\$0	\$0	
	3. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$58		\$0	\$0	
E-15	Maintenance Supervision	510.000	\$26,563	-\$77,993	-\$51,430	\$40,902	\$0	\$40,902
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$84,084		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$343		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$10,712		\$0	\$0	

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	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	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$26,563	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$40,902	\$0	
E-16	Iatan/Plum Point Deferred Elec. Exp. - MO Only	510.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$0
	1. To remove amortization expense for Iatan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-17	Maintenance of Structures	511.000	\$9,754	-\$19,639	-\$9,885	\$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 Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$5,419		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$117,378		\$0	\$0	
	4. To normalize Iatan 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)		\$9,754	\$0		\$0	\$0	
E-18	Maintenance of Boiler Plant	512.000	\$34,971	\$1,203,025	\$1,237,996	\$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 Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$177,084		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$17,814		\$0	\$0	
	4. To normalize Iatan 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)		\$34,971	\$0		\$0	\$0	
E-19	Maintenance of Electric Plant	513.000	\$8,903	\$198,623	\$207,526	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$154,369		\$0	\$0	

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	2. To normalize Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$117,782		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$7,774		\$0	\$0	
	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)		\$8,903	\$0		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant	514.000	\$25,311	-\$1,185,103	-\$1,159,792	\$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)		\$25,311	\$0		\$0	\$0	
E-26	Operation Superv/ & Engin. Hydro	535.000	\$1,409	-\$1,188	\$221	-\$1,273	\$0	-\$1,273
	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)		\$1,409	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$1,273	\$0	
E-27	Hydraulic Expenses	537.000	\$156	-\$27,620	-\$27,464	\$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)		\$156	\$0		\$0	\$0	
E-28	Electric Expense Hydro	538.000	\$857	\$7,838	\$8,695	\$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)		\$857	\$0		\$0	\$0	

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E-29	Misc. Hydraulic Power Gen. Expenses	539.000	\$4,292	-\$27,442	-\$23,150	\$0	\$0	\$0
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$35		\$0	\$0	
	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)		\$4,292	\$0		\$0	\$0	
E-32	Maintenance Superv. & Engineering	541.000	\$1,276	\$2,907	\$4,183	-\$1,127	\$0	-\$1,127
	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)		\$1,276	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$1,127	\$0	
E-33	Maintenance of Structures - Maint.	542.000	\$1,540	-\$2,275	-\$735	\$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)		\$1,540	\$0		\$0	\$0	
E-34	Maint. of Reservoirs, Dams & Waterways	543.000	\$2,525	-\$95,181	-\$92,656	\$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)		\$2,525	\$0		\$0	\$0	
E-35	Maintenance of Electric Plant	544.000	\$1,456	\$4,111	\$5,567	\$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)		\$1,456	\$0		\$0	\$0	
E-36	Maint. of Misc. Hydraulic Plant	545.000	\$3,311	\$9,869	\$13,180	\$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)		\$3,311	\$0		\$0	\$0	
E-41	Operation Superv. & Engineering	546.000	\$41,916	-\$26,900	\$15,016	\$117,821	\$0	\$117,821
	1. To normalize Stalene 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	

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	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)		\$41,916	\$0		\$0	\$0	
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$117,821	\$0	
E-42	Fuel - Operation OP	547.000	\$101	-\$8,409,815	-\$8,409,714	\$1,205	\$0	\$1,205
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$101	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$8,409,815		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,205	\$0	
E-44	Generation Expenses	548.000	\$95,903	-\$221,422	-\$125,519	\$5,649	\$0	\$5,649
	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)		\$95,903	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,649	\$0	
E-45	Misc. Other Power Generation Expense	549.000	\$8,820	\$481,672	\$490,492	\$6,000	\$0	\$6,000
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$165		\$0	\$0	
	2. To adjust Riverton 12 tracker Regulatory Asset Amortization. (A. Sarver)		\$0	\$663,078		\$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	

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	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,820	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$6,000	\$0	
E-48	Prod Comb. - Maintenance Superv & Engin.	551.000	\$37,453	-\$2,818	\$34,635	\$43,930	\$0	\$43,930
	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 and net generation ratio. (A. Sarver)		\$0	\$4		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$627		\$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)		\$37,453	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$43,930	\$0	
E-49	Prod Comb Turbo - Main. Of Structures	552.000	\$4,349	-\$61,331	-\$56,982	\$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 and net generation ratio. (A. Sarver)		\$0	-\$21,197		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$42,673		\$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)		\$4,349	\$0		\$0	\$0	
E-50	Prod - Maint of Gen & Electric Plant	553.000	\$43,881	\$4,627,856	\$4,671,737	\$0	\$0	\$0
	1. To adjust Riverton 12 tracker Regulatory Asset Amortization (A. Sarver)		\$0	\$5,967,704		\$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 and net generation ratio. (A. Sarver)		\$0	-\$93,601		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$371,035		\$0	\$0	
	5. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$642,583		\$0	\$0	

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	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)		\$43,881	\$0		\$0	\$0	
E-51	Prod Maint Misc Other Power Gener.	554.000	\$19,454	\$23,810	\$43,264	\$0	\$0	\$0
	1. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest and net generation ratio. (A. Sarver)		\$0	\$10,767		\$0	\$0	
	2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$3,098		\$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)		\$19,454	\$0		\$0	\$0	
E-55	Purchased Power (Energy Only)	555.000	\$0	\$8,299,556	\$8,299,556	\$0	\$0	\$0
	1. To annualize SPP IM Expense (Ancillary & Misc.). (K. Foster)		\$0	\$834,146		\$0	\$0	
	2. To annualize Purchased Power Expense - Energy. (A. McMellen)		\$0	-\$7,301,207		\$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	\$77,191	\$7,120	\$84,311	\$76,911	\$0	\$76,911
	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	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$77,191	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$76,911	\$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	

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E-63	Operation Superv. and Engin.	560.000	\$6,870	\$0	\$6,870	\$7,164	\$0	\$7,164
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$6,870	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$7,164	\$0	
E-64	Transmission Expense	561.000	\$25,120	\$0	\$25,120	\$10,447	\$0	\$10,447
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$25,120	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$10,447	\$0	
E-65	Station Expenses	562.000	\$5,706	-\$5,568	\$138	\$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)		\$5,706	\$0		\$0	\$0	
E-66	Overhead Line Expenses	563.000	\$1,359	\$0	\$1,359	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,359	\$0		\$0	\$0	
E-67	Transmission of Electric By Others	565.000	\$0	\$1,490,277	\$1,490,277	\$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	-\$205,751		\$0	\$0	
E-68	Misc. Transmission Expenses	566.000	\$577	\$0	\$577	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$577	\$0		\$0	\$0	
E-72	Maintenance Supervision & Engin.	568.000	\$4,429	\$0	\$4,429	\$5,876	\$0	\$5,876
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,429	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,876	\$0	
E-73	Trans Maintenance of Structures	569.000	\$100	\$0	\$100	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$100	\$0		\$0	\$0	
E-74	Trans Maintenance of Station Equipment	570.000	\$48,811	\$28,718	\$77,529	-\$6,504	\$0	-\$6,504

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	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-yea 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	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$48,811	\$0		\$0	\$0	
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$6,504	\$0	
E-75	Trans Maintenance of Overhead Lines	571.000	\$8,574	\$0	\$8,574	\$13,951	\$0	\$13,951
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,574	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,951	\$0	
E-81	Distrb. - Operation Supervision & Engin.	580.000	\$38,887	-\$620	\$38,267	\$60,246	\$0	\$60,246
	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)		\$38,887	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$60,246	\$0	
E-82	Distrb. - Station Expense	582.000	\$6,994	\$0	\$6,994	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$6,994	\$0		\$0	\$0	
E-83	Distrb. - Overhead Line Expense	583.000	\$31,764	\$0	\$31,764	-\$215	\$0	-\$215
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$31,764	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$215	\$0	
E-84	Distrb. - Underground Line Expenses	584.000	\$3,841	\$0	\$3,841	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,841	\$0		\$0	\$0	
E-85	Distrb. - Street Lighting & Signal System Exp.	585.000	\$99	\$0	\$99	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$99	\$0		\$0	\$0	
E-86	Distrb. - Meters	586.000	\$99,864	\$0	\$99,864	\$290	\$0	\$290
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$99,864	\$0		\$0	\$0	

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	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$290	\$0	
E-87	Distrb. - Customer Installations Expense	587.000	\$11,309	\$0	\$11,309	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,309	\$0		\$0	\$0	
E-88	Distrb. - Misc. Distribution Expense	588.000	\$17,567	\$50	\$17,617	\$27,474	\$0	\$27,474
	1. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$50		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$17,567	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$27,474	\$0	
E-92	Distrb. Maintenance Supervision & Engin.	590.000	\$9,137	\$0	\$9,137	\$17,979	\$0	\$17,979
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,137	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$17,979	\$0	
E-93	Distrb. Maintenance of Structures	591.000	\$3,184	\$0	\$3,184	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,184	\$0		\$0	\$0	
E-94	Distrb. Maintenance of Station Equipment	592.000	\$42,584	\$0	\$42,584	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$42,584	\$0		\$0	\$0	
E-95	Distrb. Maintenance of Overhead Lines	593.000	\$76,003	-\$187	\$75,816	\$17,036	\$0	\$17,036
	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)		\$76,003	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$17,036	\$0	
E-97	KS Ice Storm Amortization	593.200	\$0	-\$132,681	-\$132,681	\$0	\$0	\$0
	1. To remove amortization associated with Kansas Ice Storm. (A. Niemeier)		\$0	-\$132,681		\$0	\$0	
E-99	Distrb. Maintenance of Underground Line	594.000	\$18,546	\$0	\$18,546	\$2,786	\$0	\$2,786
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$18,546	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,786	\$0	
E-100	Distrb. Maintenance of Line Transformers	595.000	\$9,012	\$0	\$9,012	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,012	\$0		\$0	\$0	
E-101	Distrb. Maintenance of St Lights/Signal	596.000	\$10,332	\$0	\$10,332	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$10,332	\$0		\$0	\$0	
E-102	Distrb. Maintenance of Meters	597.000	\$13,867	\$0	\$13,867	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$13,867	\$0		\$0	\$0	
E-103	Distrb. Maintenance of Misc. Distribution Plant	598.000	\$5,534	\$0	\$5,534	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,534	\$0		\$0	\$0	
E-107	Customer Accounts Supervision	901.000	\$31,598	-\$14	\$31,584	\$90,377	\$0	\$90,377
	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)		\$31,598	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$90,377	\$0	
E-108	Customer Acts. Meter Reading Expense	902.000	\$73,142	\$0	\$73,142	\$4,720	\$0	\$4,720
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$73,142	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$4,720	\$0	
E-109	Customer Records & Collection	903.000	\$104,231	\$1,305,390	\$1,409,621	\$22,636	-\$71	\$22,565
	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)		\$104,231	\$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		\$22,636	\$0	
E-110	Uncollectible Accounts	904.000	\$0	-\$225,950	-\$225,950	\$0	\$0	\$0
	1. Adjustment to normalize Bad Debt Expense. (C. Newkirk)		\$0	-\$225,950		\$0	\$0	
E-111	Misc. Customer Accounts Expense	905.000	\$311	\$16,272	\$16,583	\$0	\$0	\$0
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$14		\$0	\$0	
	2. To adjust Insurance Expense (A. Arabian)		\$0	\$16,286		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$311	\$0		\$0	\$0	

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E-114	Customer Service Supervision	907.000	\$7,909	\$0	\$7,909	\$13,861	\$0	\$13,861
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,909	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,861	\$0	
E-115	Customer Assistance Expense	908.000	\$7,920	\$0	\$7,920	\$106,515	-\$6,188	\$100,327
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,920	\$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		\$106,515	\$0	
E-116	Retail Indut Cust Assistance - Retail	908.100	\$17,621	\$0	\$17,621	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$17,621	\$0		\$0	\$0	
E-118	Wholesale Customer Assistance - Wholesale	908.300	\$4,074	\$0	\$4,074	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,074	\$0		\$0	\$0	
E-119	Retail Commercial Cust Assist - Retail	908.400	\$21,221	\$0	\$21,221	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$21,221	\$0		\$0	\$0	
E-120	Retail Residential Cust Assist - Retail	908.500	\$9,729	\$0	\$9,729	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,729	\$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	\$4,684	\$0	\$4,684	\$15,960	\$0	\$15,960
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,684	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$15,960	\$0	
E-134	Administrative & General Salaries	920.000	-\$401,409	\$0	-\$401,409	\$103,714	\$0	\$103,714
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$460,263	\$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		\$103,714	\$0	
E-135	Office Supplies & Expenses	921.000	\$537	-\$176,958	-\$176,421	\$0	-\$1,775	-\$1,775

THE EMPIRE DISTRICT ELECTRIC COMPANY
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True - Up through January 31, 2020
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	-\$6,699		\$0	\$0	
	2. To annualize Software Maintenance expense. (A. Sarver)		\$0	-\$170,259		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$537	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,007	
	5. To remove Executive Travel (A. Niemeier)		\$0	\$0		\$0	-\$768	
E-136	Administrative Expenses Transferred - Credit	922.000	-\$143,616	\$4,756	-\$138,860	\$13,766	-\$584	\$13,182
	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)		-\$143,616	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$584	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,766	\$0	
E-137	Outside Services Employed	923.000	-\$485,818	-\$202,640	-\$688,458	\$330,696	\$0	\$330,696
	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	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$26,011	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$330,696	\$0	
E-138	Property Insurance	924.000	\$0	-\$116,757	-\$116,757	\$0	\$0	\$0
	1. To adjust Insurance Expense. (A. Arabian)		\$0	-\$116,757		\$0	\$0	
E-139	Injuries and Damages	925.000	\$32	-\$940,338	-\$940,306	\$0	\$0	\$0
	1. To adjust Insurance Expense. (A. Arabian)		\$0	\$409,894		\$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)		\$32	\$0		\$0	\$0	
E-140	Employee Pensions and Benefits	926.000	-\$80,448	\$141,822	\$61,374	\$3,457,535	\$0	\$3,457,535
	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	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. Adjustment to annualize Employee Benefits. (A. Arabian)		\$0	\$142,353		\$0	\$0	
	4. To adjust Insurance Expense. (A. Arabian)		\$0	-\$619		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,072	\$0		\$0	\$0	
	6. To adjust for Staff's annualized amount of 401(K). (A. Arabian)		-\$85,520	\$0		\$0	\$0	
	7. On-going FAS87, FAS88, SERP Pension Expense. (A. Sarver)		\$0	\$0		\$5,293,064	\$0	
	8. On-going FAS 106 OPEBs Expense. (A. Sarver)		\$0	\$0		-\$1,835,529	\$0	
E-141	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$37,076	-\$37,076
	1. To include PSC Assessment. (A. Niemeier)		\$0	\$0		\$0	\$55,908	
	2. To normalize Rate Case Expense. (A. Niemeier)		\$0	\$0		\$0	-\$92,984	
E-143	General Advertising Expense	930.000	\$1,096	-\$320,172	-\$319,076	\$0	-\$1,621	-\$1,621
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$195,122		\$0	\$0	
	2. To adjust Insurance Expense. (A. Arabian)		\$0	-\$5,102		\$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)		\$1,096	\$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	\$6,995	\$0	\$6,995	\$2,636	\$0	\$2,636
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$6,995	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,636	\$0	
E-151	Customer Deposit Interest	431.100	\$0	\$0	\$0	\$0	\$792,434	\$792,434
	1. To annualize customer deposit interest. (A. Niemeier)		\$0	\$0		\$0	\$792,434	
E-154	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$5,782,214	\$5,782,214
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$7,727,713	
	2. To eliminate depreciation cleared to other O&M accounts. (K. Bolin)		\$0	\$0		\$0	-\$1,945,499	
E-157	DSM/Pre-MEEIA Amortization		\$0	\$0	\$0	\$0	\$1,447,308	\$1,447,308
	1. To amortize DSM costs. (C. Newkirk)		\$0	\$0		\$0	\$1,447,308	
E-158	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$1,987	\$1,987

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To 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	\$2,067,690	\$2,067,690
	1. To amortize solar initiative costs (C. Newkirk)		\$0	\$0		\$0	\$1,447,635	
	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. Oligschaefer)		\$0	\$0		\$0	-\$2,345,691	
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	Low Income Pilot Program Amortization		\$0	\$0	\$0	\$0	\$41,667	\$41,667
	1. To amortize low income pilot program (K. Bolin)		\$0	\$0		\$0	\$41,667	
E-168	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-171	Prov - Foab Taxes - Electric	408.141	\$435,771	\$0	\$435,771	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount for FICA taxes. (A. Arabian)		\$435,771	\$0		\$0	\$0	
E-173	Prov - Fed Unemp Compens Tax	408.511	\$411	\$0	\$411	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of FUTA taxes. (A. Arabian)		\$411	\$0		\$0	\$0	
E-174	Prov - St Unemp Compens Tax	408.512	\$3,895	\$0	\$3,895	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of SUTA taxes. (A. Arabian)		\$3,895	\$0		\$0	\$0	
E-175	Property Tax	408.610	\$0	\$6,044,839	\$6,044,839	\$0	\$0	\$0
	1. Adjustment to annualize Property Tax. (C. Barron)		\$0	\$6,044,839		\$0	\$0	
E-177	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-182	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$17,283,795	\$17,283,795
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$17,283,795	

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 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-185	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$1,709,685	\$1,709,685
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$1,709,685	
E-186	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$373,173	-\$373,173
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$373,173	
E-187	Amort of Excess Deferred Income Taxes	411.411	\$0	\$0	\$0	\$0	-\$1,876,095	-\$1,876,095
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$1,876,095	
E-188	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$2,263,671	-\$2,263,671
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$2,263,671	
E-189	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$8,540,550	-\$8,540,550
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$8,540,550	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$35,046,355	-\$35,046,355
Total Operating & Maint. Expense			\$717,261	-\$5,195,577	-\$4,478,316	\$4,702,551	\$14,086,190	\$18,788,741

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 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.92% Return	E 7.03% Return	F 7.32% Return
1	TOTAL NET INCOME BEFORE TAXES		\$108,543,294	\$100,519,996	\$102,441,875	\$107,713,328
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$71,423,882	\$71,423,882	\$71,423,882	\$71,423,882
4	Non-Deductible Expenses		\$582,824	\$582,824	\$582,824	\$582,854
5	CIAC		-\$59,361	-\$59,361	-\$59,361	-\$59,361
6	Book Amortization		-\$1,532,814	-\$1,532,814	-\$1,532,814	-\$1,532,814
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$70,414,531	\$70,414,531	\$70,414,531	\$70,414,561
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.1710%	\$30,263,768	\$30,263,768	\$30,263,768	\$30,263,768
10	Tax Straight-Line Depreciation		\$69,083,199	\$69,083,199	\$69,083,199	\$69,083,199
11	Tax Depreciation Excess		\$7,112,107	\$7,112,107	\$7,112,107	\$7,112,107
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$106,459,074	\$106,459,074	\$106,459,074	\$106,459,074
13	NET TAXABLE INCOME		\$72,498,751	\$64,475,453	\$66,397,332	\$71,668,815
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		\$72,498,751	\$64,475,453	\$66,397,332	\$71,668,815
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,606,402	\$2,317,957	\$2,387,050	\$2,576,565
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$69,892,349	\$62,157,496	\$64,010,282	\$69,092,250
19	Federal Income Tax at the Rate of	21.00%	\$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
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		\$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$72,498,751	\$64,475,453	\$66,397,332	\$71,668,815
28	Deduct Federal Income Tax at the Rate of	50.000%	\$7,338,697	\$6,526,537	\$6,721,080	\$7,254,687
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$65,160,054	\$57,948,916	\$59,676,252	\$64,414,128
31	Subtract Missouri Income Tax Credits					
32	MO State Credit		\$0	\$0	\$0	\$0
33	Missouri Income Tax at the Rate of	4.000%	\$2,606,402	\$2,317,957	\$2,387,050	\$2,576,565
34	PROVISION FOR CITY INCOME TAX					
35	Net Taxable Income - City Inc. Tax		\$72,498,751	\$64,475,453	\$66,397,332	\$71,668,815
36	Deduct Federal Income Tax - City Inc. Tax		\$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
37	Deduct Missouri Income Tax - City Inc. Tax		\$2,606,402	\$2,317,957	\$2,387,050	\$2,576,565
38	City Taxable Income		\$55,214,956	\$49,104,422	\$50,568,123	\$54,582,877
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		\$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
44	State Income Tax		\$2,606,402	\$2,317,957	\$2,387,050	\$2,576,565
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$17,283,795	\$15,371,031	\$15,829,209	\$17,085,938
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$1,709,685	\$1,709,685	\$1,709,685	\$1,709,685
49	Amortization of Deferred ITC		-\$373,173	-\$373,173	-\$373,173	-\$373,173
50	Amort of Excess Deferred Income Taxes		-\$1,876,095	-\$1,876,095	-\$1,876,095	-\$1,876,095
51	Amortization of Protected Excess ADIT		-\$2,263,671	-\$2,263,671	-\$2,263,671	-\$2,263,671
52	Amortization of Unprotected Excess ADIT		-\$8,540,550	-\$8,540,550	-\$8,540,550	-\$8,540,550
53	TOTAL DEFERRED INCOME TAXES		-\$11,343,804	-\$11,343,804	-\$11,343,804	-\$11,343,804
54	TOTAL INCOME TAX		\$5,939,991	\$4,027,227	\$4,485,405	\$5,742,134

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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	\$914,651,942	52.49%		4.751%	4.856%	5.144%
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	\$827,775,850	47.51%	4.57%	2.171%	2.171%	2.171%
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	\$1,742,427,792	100.00%		6.922%	7.027%	7.315%
8	PreTax Cost of Capital				8.409%	8.547%	8.925%