

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



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

AUDITING DEPARTMENT

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2016-0023

Jefferson City, MO

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

| Line Number | A Description | B 7.36% Return | C 7.48% Return | D 7.61% Return |
|----------------|---|----------------------|----------------------|----------------------|
| 1 | Net Orig Cost Rate Base | \$1,173,393,428 | \$1,173,393,428 | \$1,173,393,428 |
| 2 | Rate of Return | 7.36% | 7.48% | 7.61% |
| 3 | Net Operating Income Requirement | \$86,385,224 | \$87,816,764 | \$89,236,570 |
| 4 | Net Income Available | \$86,466,879 | \$86,466,879 | \$86,466,879 |
| 5 | Additional Net Income Required | -\$81,655 | \$1,349,885 | \$2,769,691 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | \$0 | \$0 | \$0 |
| 8 | Current Income Tax Available | \$0 | \$0 | \$0 |
| 9 | Additional Current Tax Required | \$0 | \$0 | \$0 |
| 10 | Revenue Requirement | -\$81,655 | \$1,349,885 | \$2,769,691 |
| 11 | Allowance for Known and Measureable Changes/True-Up Estimate | \$19,563,847 | \$19,563,847 | \$19,563,847 |
| 12 | Miscellaneous (e.g. MEEIA) | \$0 | \$0 | \$0 |
| 13 | Gross Revenue Requirement | \$19,482,192 | \$20,913,732 | \$22,333,538 |

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

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Plant In Service

| Line Number | A Account # (Optional) | B Plant Account Description | C Total Plant | D Adjust. Number | E Adjustments | F As Adjusted Plant | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|------------------------------|---|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$29,940 | P-2 | \$0 | \$29,940 | 85.7946% | \$0 | \$25,687 |
| 3 | 302.000 | Franchises and Consents | \$1,079,798 | P-3 | \$0 | \$1,079,798 | 85.7946% | \$0 | \$926,408 |
| 4 | 303.000 | Miscellaneous Intangibles (like 353) | \$38,154,496 | P-4 | \$0 | \$38,154,496 | 85.7946% | \$0 | \$32,734,497 |
| 5 | | TOTAL INTANGIBLE PLANT | \$39,264,234 | | \$0 | \$39,264,234 | | \$0 | \$33,686,592 |
| 6 | | PRODUCTION PLANT | | | | | | | |
| 7 | | STEAM PRODUCTION | | | | | | | |
| 8 | | PRODUCTION - RIVERTON - STEAM | | | | | | | |
| 9 | 310.000 | Land & Land Rights | \$125,248 | P-9 | \$0 | \$125,248 | 85.7946% | \$0 | \$107,456 |
| 10 | 311.000 | Structures & Improvements | \$2,654,253 | P-10 | \$0 | \$2,654,253 | 85.7946% | \$0 | \$2,277,206 |
| 11 | 312.000 | Boiler Plant Equipment | \$127,842 | P-11 | \$0 | \$127,842 | 85.7946% | \$0 | \$109,682 |
| 12 | 314.000 | Turbo Generator Units | \$0 | P-12 | \$0 | \$0 | 85.7946% | \$0 | \$0 |
| 13 | 315.000 | Accessory Electric Equipment | \$409,165 | P-13 | \$0 | \$409,165 | 85.7946% | \$0 | \$351,041 |
| 14 | 316.000 | Misc. Power Plant Equipment | \$0 | P-14 | \$0 | \$0 | 85.7946% | \$0 | \$0 |
| 15 | | TOTAL PRODUCTION - RIVERTON - STEAM | \$3,316,508 | | \$0 | \$3,316,508 | | \$0 | \$2,845,385 |
| 16 | | PRODUCTION - ASBURY - STEAM | | | | | | | |
| 17 | 310.000 | Land and Land Rights | \$1,224,747 | P-17 | \$0 | \$1,224,747 | 85.7946% | \$0 | \$1,050,767 |
| 18 | 311.000 | Structures and Improvements | \$20,652,648 | P-18 | \$0 | \$20,652,648 | 85.7946% | \$0 | \$17,718,857 |
| 19 | 312.300 | Boiler Plant and Equip. - Asbury | \$217,312,702 | P-19 | \$0 | \$217,312,702 | 85.7946% | \$0 | \$186,442,563 |
| 20 | 314.000 | Turbo Generator Units - Asbury | \$35,950,090 | P-20 | \$0 | \$35,950,090 | 85.7946% | \$0 | \$30,843,236 |
| 21 | 315.000 | Accessory Electric Equipment - Asbury | \$6,852,562 | P-21 | \$0 | \$6,852,562 | 85.7946% | \$0 | \$5,879,128 |
| 22 | 316.000 | Misc. Power Plant Equipment - Asbury | \$2,290,838 | P-22 | \$0 | \$2,290,838 | 85.7946% | \$0 | \$1,965,415 |
| 23 | | TOTAL PRODUCTION - ASBURY - STEAM | \$284,283,587 | | \$0 | \$284,283,587 | | \$0 | \$243,899,966 |
| 24 | | PRODUCTION - IATAN - STEAM | | | | | | | |
| 25 | 310.000 | Land & Land Rights - Iatan | \$121,639 | P-25 | \$0 | \$121,639 | 85.7946% | \$0 | \$104,360 |
| 26 | 311.000 | Structures & Improvements - Iatan | \$4,137,855 | P-26 | \$0 | \$4,137,855 | 85.7946% | \$0 | \$3,550,056 |
| 27 | 312.000 | Boiler Plant Equipment - Iatan | \$74,099,891 | P-27 | \$0 | \$74,099,891 | 85.7946% | \$0 | \$63,573,705 |
| 28 | 312.000 | Unit Train - Iatan | \$329,005 | P-28 | \$0 | \$329,005 | 85.7946% | \$0 | \$282,269 |
| 29 | 314.000 | Turbo Generator Units - Iatan | \$11,880,083 | P-29 | \$0 | \$11,880,083 | 85.7946% | \$0 | \$10,192,470 |
| 30 | 315.000 | Accessory Electric Equipment - Iatan | \$7,910,599 | P-30 | \$0 | \$7,910,599 | 85.7946% | \$0 | \$6,786,867 |
| 31 | 316.000 | Misc. Power Plant Equipment - Iatan | \$1,437,314 | P-31 | \$0 | \$1,437,314 | 85.7946% | \$0 | \$1,233,138 |
| 32 | | TOTAL PRODUCTION - IATAN - STEAM | \$99,916,386 | | \$0 | \$99,916,386 | | \$0 | \$85,722,865 |
| 33 | | PRODUCTION - IATAN 2 - STEAM | | | | | | | |
| 34 | 311.000 | Structures & Improvements - Iatan 2 | \$20,380,987 | P-34 | \$0 | \$20,380,987 | 85.7946% | \$0 | \$17,485,786 |
| 35 | 311.005 | Structures & Improvements - Iatan 2R | \$0 | P-35 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 36 | 312.000 | Boiler Plant Equipment - Iatan 2 | \$137,722,353 | P-36 | \$0 | \$137,722,353 | 85.7946% | \$0 | \$118,158,342 |
| 37 | 312.005 | Boiler Plant Equipment - Iatan 2R | \$0 | P-37 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 38 | 314.000 | Turbo Generator Units - Iatan 2 | \$47,758,587 | P-38 | \$0 | \$47,758,587 | 85.7946% | \$0 | \$40,974,289 |
| 39 | 314.005 | Turbo Generator Units - Iatan 2R | \$0 | P-39 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 40 | 315.000 | Accessory Electric Equipment - Iatan 2 | \$12,277,904 | P-40 | \$0 | \$12,277,904 | 85.7946% | \$0 | \$10,533,779 |
| 41 | 315.005 | Accessory Electric Equipment - Iatan 2R | \$0 | P-41 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 42 | 316.000 | Misc. Power Plant Equipment - Iatan 2 | \$237,602 | P-42 | \$0 | \$237,602 | 85.7946% | \$0 | \$203,850 |
| 43 | 316.005 | Misc. Power Plant Equipment - Iatan 2R | \$0 | P-43 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 44 | | TOTAL PRODUCTION - IATAN 2 - STEAM | \$218,377,433 | | \$0 | \$218,377,433 | | \$0 | \$187,356,046 |
| 45 | | PRODUCTION - IATAN COMMON - STEAM | | | | | | | |
| 46 | 310.000 | Structures - Iatan Common | \$7,217 | P-46 | \$0 | \$7,217 | 85.7946% | \$0 | \$6,192 |
| 47 | 311.000 | Structures & Improvements - Iatan Common | \$14,274,774 | P-47 | \$0 | \$14,274,774 | 85.7946% | \$0 | \$12,246,985 |
| 48 | 312.000 | Boiler Plant Equipment - Iatan Common | \$39,220,284 | P-48 | \$0 | \$39,220,284 | 85.7946% | \$0 | \$33,648,886 |
| 49 | 314.000 | Turbo Generator Units - Iatan Common | \$1,241,093 | P-49 | \$0 | \$1,241,093 | 85.7946% | \$0 | \$1,064,791 |
| 50 | 315.000 | Accessory Electric Equipment - Iatan Common | \$4,760,916 | P-50 | \$0 | \$4,760,916 | 85.7946% | \$0 | \$4,084,609 |

THE EMPIRE DISTRICT ELECTRIC COMPANY

Case No. ER-2016-0023

Updated through

September 30, 2015

Plant In Service

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

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September 30, 2015
Plant In Service

| Line Number | A Account # (Optional) | B Plant Account Description | C Total Plant | D Adjust. Number | E Adjustments | F As Adjusted Plant | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|------------------------------|--|------------------|---------------------|------------------|------------------------|---------------------------------|---------------------------------|---------------------------------|
| 97 | 341.000 | Structures & Improvements - RU 10 & 11 | \$7,469,505 | P-97 | \$0 | \$7,469,505 | 85.7946% | \$0 | \$6,408,432 |
| 98 | 342.000 | Fuel Holders, Producers & Access. - RU 10 & 11 | \$456,988 | P-98 | \$0 | \$456,988 | 85.7946% | \$0 | \$392,071 |
| 99 | 343.000 | Prime Movers - RU 10 & 11 | \$6,673,187 | P-99 | \$0 | \$6,673,187 | 85.7946% | \$0 | \$5,725,234 |
| 100 | 344.000 | Generators - RU 10 & 11 | \$1,764,497 | P-100 | \$0 | \$1,764,497 | 85.7946% | \$0 | \$1,513,843 |
| 101 | 345.000 | Accessory Electric Equip- RU 10 & 11 | \$1,452,687 | P-101 | \$0 | \$1,452,687 | 85.7946% | \$0 | \$1,246,327 |
| 102 | 346.000 | Misc. Power Plant Equip - RU 10 & 11 | \$746,248 | P-102 | \$0 | \$746,248 | 85.7946% | \$0 | \$640,240 |
| 103 | | TOTAL PRODUCTION - RIVERTON UNIT 10 & 11 | \$18,563,112 | | \$0 | \$18,563,112 | | \$0 | \$15,926,147 |
| 104 | | PRODUCTION - RIVERTON UNIT 12 | | | | | | | |
| 105 | 341.000 | Structures & Improvements - RU 12 | \$494,249 | P-105 | \$0 | \$494,249 | 85.7946% | \$0 | \$424,039 |
| 106 | 342.000 | Fuel Holders, Producers & Access. - RU 12 | \$945,601 | P-106 | \$0 | \$945,601 | 85.7946% | \$0 | \$811,275 |
| 107 | 343.000 | Prime Movers - RU 12 | \$14,928,464 | P-107 | \$0 | \$14,928,464 | 85.7946% | \$0 | \$12,807,816 |
| 108 | 344.000 | Generators - RU 12 | \$11,537,062 | P-108 | \$0 | \$11,537,062 | 85.7946% | \$0 | \$9,898,176 |
| 109 | 345.000 | Accessory Electric Equipment - RU 12 | \$10,233,956 | P-109 | \$0 | \$10,233,956 | 85.7946% | \$0 | \$8,780,182 |
| 110 | 346.000 | Misc. Power Plant Equipment - RU 12 | \$1,484,187 | P-110 | \$0 | \$1,484,187 | 85.7946% | \$0 | \$1,273,352 |
| 111 | | TOTAL PRODUCTION - RIVERTON UNIT 12 | \$39,623,519 | | \$0 | \$39,623,519 | | \$0 | \$33,994,840 |
| 112 | | PRODUCTION - STATE LINE COMBINED CYCLE | | | | | | | |
| 113 | 340.000 | Land and Land Rights - SL CC | \$850,260 | P-113 | \$0 | \$850,260 | 85.7946% | \$0 | \$729,477 |
| 114 | 341.000 | Structures and Improvements - SL CC | \$10,635,737 | P-114 | \$0 | \$10,635,737 | 85.7946% | \$0 | \$9,124,888 |
| 115 | 342.000 | Fuel Holders, Producers & Accessories - SL CC | \$409,439 | P-115 | \$0 | \$409,439 | 85.7946% | \$0 | \$351,277 |
| 116 | 343.000 | Prime Movers - SL CC | \$106,593,855 | P-116 | \$0 | \$106,593,855 | 85.7946% | \$0 | \$91,451,772 |
| 117 | 344.000 | Generators - SL CC | \$31,261,116 | P-117 | \$0 | \$31,261,116 | 85.7946% | \$0 | \$26,820,349 |
| 118 | 345.000 | Accessory Electric Equipment - SL CC | \$8,293,831 | P-118 | \$0 | \$8,293,831 | 85.7946% | \$0 | \$7,115,659 |
| 119 | 346.000 | Misc. Power Plant Equipment - SL CC | \$3,679,458 | P-119 | \$0 | \$3,679,458 | 85.7946% | \$0 | \$3,156,776 |
| 120 | | TOTAL PRODUCTION - STATE LINE COMBINED CYCLE | \$161,723,696 | | \$0 | \$161,723,696 | | \$0 | \$138,750,198 |
| 121 | | PRODUCTION - STATE LINE CT'S (UNIT 1) | | | | | | | |
| 122 | 340.000 | Land and Land Rights - SL UT1 | \$11,897 | P-122 | \$0 | \$11,897 | 85.7946% | \$0 | \$10,207 |
| 123 | 341.000 | Structures & Improvements - SL UT1 | \$1,103,160 | P-123 | \$0 | \$1,103,160 | 85.7946% | \$0 | \$946,452 |
| 124 | 342.000 | Fuel Holders, Producers & Accessories - SL UT1 | \$3,187,313 | P-124 | \$0 | \$3,187,313 | 85.7946% | \$0 | \$2,734,542 |
| 125 | 343.000 | Prime Movers - SL UT1 | \$26,308,743 | P-125 | \$0 | \$26,308,743 | 85.7946% | \$0 | \$22,571,481 |
| 126 | 344.000 | Generators - SL UT1 | \$7,049,204 | P-126 | \$0 | \$7,049,204 | 85.7946% | \$0 | \$6,047,836 |
| 127 | 345.000 | Accessory Electric Equipment - SL UT1 | \$2,880,194 | P-127 | \$0 | \$2,880,194 | 85.7946% | \$0 | \$2,471,051 |
| 128 | 346.000 | Misc. Power Plant Equipment - SL UT1 | \$292,744 | P-128 | \$0 | \$292,744 | 85.7946% | \$0 | \$251,159 |
| 129 | | TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1) | \$40,833,255 | | \$0 | \$40,833,255 | | \$0 | \$35,032,728 |
| 130 | | TOTAL OTHER PRODUCTION | \$357,017,144 | | \$0 | \$357,017,144 | | \$0 | \$306,301,429 |
| 131 | | TOTAL PRODUCTION PLANT | \$1,138,216,650 | | \$0 | \$1,138,216,650 | | \$0 | \$976,528,422 |
| 132 | | TRANSMISSION PLANT | | | | | | | |
| 133 | 350.000 | Land- TP | \$11,891,091 | P-133 | \$0 | \$11,891,091 | 85.7946% | \$0 | \$10,201,914 |
| 134 | 352.000 | Structures & Improvements - TP | \$2,865,262 | P-134 | \$0 | \$2,865,262 | 85.7946% | \$0 | \$2,458,240 |
| 135 | 352.010 | Structures & Improvements Iatan | \$23,013 | P-135 | \$0 | \$23,013 | 85.7946% | \$0 | \$19,744 |
| 136 | 353.000 | Station Equipment - TP | \$129,559,034 | P-136 | \$0 | \$129,559,034 | 85.7946% | \$0 | \$111,154,655 |
| 137 | 353.010 | Station Equipment - Iatan | \$529,906 | P-137 | \$0 | \$529,906 | 85.7946% | \$0 | \$454,631 |
| 138 | 354.000 | Towers and Fixtures - TP | \$2,136,752 | P-138 | \$0 | \$2,136,752 | 85.7946% | \$0 | \$1,833,218 |
| 139 | 355.000 | Poles and Fixtures - TP | \$79,502,051 | P-139 | \$0 | \$79,502,051 | 85.7946% | \$0 | \$68,208,467 |
| 140 | 356.000 | Overhead Conductors & Devices - TP | \$79,672,348 | P-140 | \$0 | \$79,672,348 | 85.7946% | \$0 | \$68,354,572 |
| 141 | | TOTAL TRANSMISSION PLANT | \$306,179,457 | | \$0 | \$306,179,457 | | \$0 | \$262,685,441 |
| 142 | | DISTRIBUTION PLANT | | | | | | | |
| 143 | 360.000 | Land/Land Rights - DP | \$4,029,626 | P-143 | \$0 | \$4,029,626 | 85.7946% | \$0 | \$3,457,202 |
| 144 | 361.000 | Structures & Improvements - DP | \$27,439,655 | P-144 | \$0 | \$27,439,655 | 85.7946% | \$0 | \$23,541,742 |
| 145 | 362.000 | Station Equipment - DP | \$102,515,574 | P-145 | \$0 | \$102,515,574 | 85.7946% | \$0 | \$87,952,827 |
| 146 | 364.000 | Poles, Towers, & Fixtures - DP | \$185,779,581 | P-146 | \$0 | \$185,779,581 | 85.7946% | \$0 | \$159,388,848 |
| 147 | 365.000 | Overhead Conductors & Devices - DP | \$194,863,921 | P-147 | \$0 | \$194,863,921 | 85.7946% | \$0 | \$167,182,722 |

THE EMPIRE DISTRICT ELECTRIC COMPANY

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Plant In Service

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Adjustments to Plant in Service

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

THE EMPIRE DISTRICT ELECTRIC COMPANY

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Depreciation Expense

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

THE EMPIRE DISTRICT ELECTRIC COMPANY

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Depreciation Expense

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

THE EMPIRE DISTRICT ELECTRIC COMPANY

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Depreciation Expense

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

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Depreciation Expense

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

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Accumulated Depreciation Reserve

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|---|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$0 | R-2 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 3 | 302.000 | Franchises and Consents | \$0 | R-3 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 4 | 303.000 | Miscellaneous Intangibles (like 353) | \$0 | R-4 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 6 | | PRODUCTION PLANT | | | | | | | |
| 7 | | STEAM PRODUCTION | | | | | | | |
| 8 | | PRODUCTION - RIVERTON - STEAM | | | | | | | |
| 9 | 310.000 | Land & Land Rights | \$0 | R-9 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 10 | 311.000 | Structures & Improvements | \$937,329 | R-10 | \$3,442,188 | \$4,379,517 | 83.7200% | \$0 | \$3,666,532 |
| 11 | 312.000 | Boiler Plant Equipment | -\$4,503,405 | R-11 | \$4,831,496 | \$328,091 | 83.7200% | \$0 | \$274,678 |
| 12 | 314.000 | Turbo Generator Units | -\$1,390,628 | R-12 | \$1,557,186 | \$166,558 | 83.7200% | \$0 | \$139,442 |
| 13 | 315.000 | Accessory Electric Equipment | \$264,871 | R-13 | \$504,873 | \$769,744 | 83.7200% | \$0 | \$644,430 |
| 14 | 316.000 | Misc. Power Plant Equipment | \$41,047 | R-14 | -\$41,023 | \$24 | 83.7200% | \$0 | \$20 |
| 15 | | TOTAL PRODUCTION - RIVERTON - STEAM | -\$4,650,786 | | \$10,294,720 | \$5,643,934 | | \$0 | \$4,725,102 |
| 16 | | PRODUCTION - ASBURY - STEAM | | | | | | | |
| 17 | 310.000 | Land and Land Rights | \$0 | R-17 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 18 | 311.000 | Structures and Improvements | \$5,007,909 | R-18 | \$0 | \$5,007,909 | 83.7200% | \$0 | \$4,192,621 |
| 19 | 312.300 | Boiler Plant and Equip. - Asbury | \$29,578,922 | R-19 | \$0 | \$29,578,922 | 83.7200% | \$0 | \$24,763,473 |
| 20 | 314.000 | Turbo Generator Units - Asbury | \$4,375,467 | R-20 | \$0 | \$4,375,467 | 83.7200% | \$0 | \$3,663,141 |
| 21 | 315.000 | Accessory Electric Equipment - Asbury | \$2,350,808 | R-21 | \$0 | \$2,350,808 | 83.7200% | \$0 | \$1,968,096 |
| 22 | 316.000 | Misc. Power Plant Equipment - Asbury | \$1,024,463 | R-22 | \$0 | \$1,024,463 | 83.7200% | \$0 | \$857,680 |
| 23 | | TOTAL PRODUCTION - ASBURY - STEAM | \$42,337,569 | | \$0 | \$42,337,569 | | \$0 | \$35,445,011 |
| 24 | | PRODUCTION - IATAN - STEAM | | | | | | | |
| 25 | 310.000 | Land & Land Rights - Iatan | \$0 | R-25 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 26 | 311.000 | Structures & Improvements - Iatan | \$2,559,812 | R-26 | \$0 | \$2,559,812 | 83.7200% | \$0 | \$2,143,075 |
| 27 | 312.000 | Boiler Plant Equipment - Iatan | \$29,971,032 | R-27 | \$15,724 | \$29,986,756 | 83.7200% | \$0 | \$25,104,912 |
| 28 | 312.000 | Unit Train - Iatan | \$92,665 | R-28 | \$0 | \$92,665 | 83.7200% | \$0 | \$77,579 |
| 29 | 314.000 | Turbo Generator Units - Iatan | \$4,937,925 | R-29 | \$0 | \$4,937,925 | 83.7200% | \$0 | \$4,134,031 |
| 30 | 315.000 | Accessory Electric Equipment - Iatan | \$3,141,741 | R-30 | \$0 | \$3,141,741 | 83.7200% | \$0 | \$2,630,266 |
| 31 | 316.000 | Misc. Power Plant Equipment - Iatan | \$1,011,201 | R-31 | -\$400,816 | \$610,385 | 83.7200% | \$0 | \$511,014 |
| 32 | | TOTAL PRODUCTION - IATAN - STEAM | \$41,714,376 | | -\$385,092 | \$41,329,284 | | \$0 | \$34,600,877 |
| 33 | | PRODUCTION - IATAN 2 - STEAM | | | | | | | |
| 34 | 311.000 | Structures & Improvements - Iatan 2 | \$1,748,244 | R-34 | \$0 | \$1,748,244 | 83.7200% | \$0 | \$1,463,630 |
| 35 | 311.005 | Structures & Improvements - Iatan 2R | \$3,544,751 | R-35 | \$0 | \$3,544,751 | 100.0000% | \$0 | \$3,544,751 |
| 36 | 312.000 | Boiler Plant Equipment - Iatan 2 | \$12,108,269 | R-36 | \$0 | \$12,108,269 | 83.7200% | \$0 | \$10,137,043 |
| 37 | 312.005 | Boiler Plant Equipment - Iatan 2R | \$23,321,791 | R-37 | \$0 | \$23,321,791 | 100.0000% | \$0 | \$23,321,791 |
| 38 | 314.000 | Turbo Generator Units - Iatan 2 | \$3,947,520 | R-38 | \$0 | \$3,947,520 | 83.7200% | \$0 | \$3,304,864 |
| 39 | 314.005 | Turbo Generator Units - Iatan 2R | \$8,319,550 | R-39 | \$0 | \$8,319,550 | 100.0000% | \$0 | \$8,319,550 |
| 40 | 315.000 | Accessory Electric Equipment - Iatan 2 | \$998,194 | R-40 | \$0 | \$998,194 | 83.7200% | \$0 | \$835,688 |
| 41 | 315.005 | Accessory Electric Equipment - Iatan 2R | \$2,101,102 | R-41 | \$0 | \$2,101,102 | 100.0000% | \$0 | \$2,101,102 |
| 42 | 316.000 | Misc. Power Plant Equipment - Iatan 2 | \$18,075 | R-42 | \$526,273 | \$544,348 | 83.7200% | \$0 | \$455,728 |
| 43 | 316.005 | Misc. Power Plant Equipment - Iatan 2R | \$25,758 | R-43 | \$0 | \$25,758 | 100.0000% | \$0 | \$25,758 |
| 44 | | TOTAL PRODUCTION - IATAN 2 - STEAM | \$56,133,254 | | \$526,273 | \$56,659,527 | | \$0 | \$53,509,905 |
| 45 | | PRODUCTION - IATAN COMMON - STEAM | | | | | | | |
| 46 | 310.000 | Structures - Iatan Common | \$0 | R-46 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 47 | 311.000 | Structures & Improvements - Iatan Common | \$604,875 | R-47 | \$0 | \$604,875 | 83.7200% | \$0 | \$506,401 |
| 48 | 312.000 | Boiler Plant Equipment - Iatan Common | \$4,237,688 | R-48 | \$0 | \$4,237,688 | 83.7200% | \$0 | \$3,547,792 |
| 49 | 314.000 | Turbo Generator Units - Iatan Common | \$53,895 | R-49 | \$2 | \$53,897 | 83.7200% | \$0 | \$45,123 |
| 50 | 315.000 | Accessory Electric Equipment - Iatan Common | \$212,282 | R-50 | \$25 | \$212,307 | 83.7200% | \$0 | \$177,743 |

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Accumulated Depreciation Reserve

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|--|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 51 | 316.000 | Misc. Power Plant Equipment - Iatan Common | \$36,630 | R-51 | \$0 | \$36,630 | 83.7200% | \$0 | \$30,667 |
| 52 | | TOTAL PRODUCTION - IATAN COMMON - STEAM | \$5,145,370 | | \$27 | \$5,145,397 | | \$0 | \$4,307,726 |
| 53 | | PRODUCTION - PLUM POINT - STEAM | | | | | | | |
| 54 | 310.000 | Land & Land Rights - Plum Point | \$0 | R-54 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 55 | 311.000 | Structures & Improvements - Plum Point | \$1,720,913 | R-55 | \$0 | \$1,720,913 | 83.7200% | \$0 | \$1,440,748 |
| 56 | 312.000 | Boiler Point Equipment - Plum Point | \$4,809,905 | R-56 | \$0 | \$4,809,905 | 83.7200% | \$0 | \$4,026,852 |
| 57 | 312.000 | Unit Train - Plum Point | \$1,773,886 | R-57 | \$0 | \$1,773,886 | 83.7200% | \$0 | \$1,485,097 |
| 58 | 314.000 | Turbo Generator Units - Plum Point | \$1,417,064 | R-58 | \$0 | \$1,417,064 | 83.7200% | \$0 | \$1,186,366 |
| 59 | 315.000 | Accessory Electric Equipment - Plum Point | \$576,196 | R-59 | \$0 | \$576,196 | 83.7200% | \$0 | \$482,391 |
| 60 | 316.000 | Misc. Power Plant Equipment - Plum Point | \$395,048 | R-60 | \$0 | \$395,048 | 83.7200% | \$0 | \$330,734 |
| 61 | | TOTAL PRODUCTION - PLUM POINT - STEAM | \$10,693,012 | | \$0 | \$10,693,012 | | \$0 | \$8,952,188 |
| 62 | | TOTAL STEAM PRODUCTION | \$151,372,795 | | \$10,435,928 | \$161,808,723 | | \$0 | \$141,540,809 |
| 63 | | NUCLEAR PRODUCTION | | | | | | | |
| 64 | | TOTAL NUCLEAR PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 65 | | HYDRAULIC PRODUCTION | | | | | | | |
| 66 | | PRODUCTION - OZARK BEACH - HYDRO | | | | | | | |
| 67 | 330.000 | Land & Land Rights - Ozark | \$0 | R-67 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 68 | 331.000 | Structures & Improvements - Ozark | \$331,749 | R-68 | \$0 | \$331,749 | 83.7200% | \$0 | \$277,740 |
| 69 | 332.000 | Reservoirs, Dams, Waterways - Ozark | \$1,395,819 | R-69 | \$0 | \$1,395,819 | 83.7200% | \$0 | \$1,168,580 |
| 70 | 333.000 | Water Wheels, Turbines & Generators | \$526,643 | R-70 | \$0 | \$526,643 | 83.7200% | \$0 | \$440,906 |
| 71 | 334.000 | Accessory Electric Equipment - Ozark | \$329,240 | R-71 | \$0 | \$329,240 | 83.7200% | \$0 | \$275,640 |
| 72 | 335.000 | Misc. Power Plant Equipment - Ozark | \$219,737 | R-72 | \$0 | \$219,737 | 83.7200% | \$0 | \$183,964 |
| 73 | | TOTAL PRODUCTION - OZARK BEACH - HYDRO | \$2,803,188 | | \$0 | \$2,803,188 | | \$0 | \$2,346,830 |
| 74 | | TOTAL HYDRAULIC PRODUCTION | \$2,803,188 | | \$0 | \$2,803,188 | | \$0 | \$2,346,830 |
| 75 | | OTHER PRODUCTION | | | | | | | |
| 76 | | PRODUCTION - ENERGY CENTER | | | | | | | |
| 77 | 340.000 | Land & Land Rights - Energy | \$0 | R-77 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 78 | 341.000 | Structures & Improvements - Energy | \$1,978,641 | R-78 | -\$697,697 | \$1,280,944 | 83.7200% | \$0 | \$1,072,406 |
| 79 | 342.000 | Fuel Holders, Producers & Access. - Energy | \$1,565,630 | R-79 | -\$311,248 | \$1,254,382 | 83.7200% | \$0 | \$1,050,169 |
| 80 | 343.000 | Prime Movers - Energy | \$16,883,874 | R-80 | \$0 | \$16,883,874 | 83.7200% | \$0 | \$14,135,179 |
| 81 | 344.000 | Generators - Energy | \$6,737,484 | R-81 | -\$3,152,288 | \$3,585,196 | 83.7200% | \$0 | \$3,001,526 |
| 82 | 345.000 | Accessory Electric Equipment - Energy | \$1,138,651 | R-82 | \$60,329 | \$1,198,980 | 83.7200% | \$0 | \$1,003,786 |
| 83 | 346.000 | Misc. Power Plant Equipment - Energy | \$3,163,476 | R-83 | -\$1,508,906 | \$1,654,570 | 83.7200% | \$0 | \$1,385,206 |
| 84 | | TOTAL PRODUCTION - ENERGY CENTER | \$31,467,756 | | -\$5,609,810 | \$25,857,946 | | \$0 | \$21,648,272 |
| 85 | | PRODUCTION - ENERGY CENTER FT8 | | | | | | | |
| 86 | 341.000 | Structures & Improvements - FT8 | \$174,751 | R-86 | \$0 | \$174,751 | 83.7200% | \$0 | \$146,302 |
| 87 | 342.000 | Fuel Holders, Producers & Access. - FT8 | \$362,688 | R-87 | \$3,354 | \$366,042 | 83.7200% | \$0 | \$306,450 |
| 88 | 343.000 | Prime Movers - FT8 | \$7,474,369 | R-88 | \$0 | \$7,474,369 | 83.7200% | \$0 | \$6,257,542 |
| 89 | 344.000 | Generator - FT8 | \$35,232 | R-89 | \$0 | \$35,232 | 83.7200% | \$0 | \$29,496 |
| 90 | 345.000 | Accessory Electric Equipment - FT8 | \$712,661 | R-90 | \$0 | \$712,661 | 83.7200% | \$0 | \$596,640 |
| 91 | 346.000 | Misc. Power Plant Equipment - FT8 | \$301,410 | R-91 | \$0 | \$301,410 | 83.7200% | \$0 | \$252,340 |
| 92 | | TOTAL PRODUCTION - ENERGY CENTER FT8 | \$9,061,111 | | \$3,354 | \$9,064,465 | | \$0 | \$7,588,770 |
| 93 | | RIVERTON COMMON | | | | | | | |
| 94 | 340.000 | Land | \$0 | R-94 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 95 | | TOTAL RIVERTON COMMON | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 96 | | PRODUCTION - RIVERTON UNIT 10 & 11 | | | | | | | |

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Accumulated Depreciation Reserve

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|--|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 97 | 341.000 | Structures & Improvements - RU 10 & 11 | \$1,769,808 | R-97 | \$0 | \$1,769,808 | 83.7200% | \$0 | \$1,481,683 |
| 98 | 342.000 | Fuel Holders, Producers & Access. - RU 10 & 11 | \$234,540 | R-98 | \$0 | \$234,540 | 83.7200% | \$0 | \$196,357 |
| 99 | 343.000 | Prime Movers - RU 10 & 11 | \$3,290,982 | R-99 | \$0 | \$3,290,982 | 83.7200% | \$0 | \$2,755,210 |
| 100 | 344.000 | Generators - RU 10 & 11 | \$905,928 | R-100 | \$0 | \$905,928 | 83.7200% | \$0 | \$758,443 |
| 101 | 345.000 | Accessory Electric Equip- RU 10 & 11 | \$594,498 | R-101 | \$0 | \$594,498 | 83.7200% | \$0 | \$497,714 |
| 102 | 346.000 | Misc. Power Plant Equip - RU 10 & 11 | \$338,469 | R-102 | \$0 | \$338,469 | 83.7200% | \$0 | \$283,366 |
| 103 | | TOTAL PRODUCTION - RIVERTON UNIT 10 & 11 | \$7,134,225 | | \$0 | \$7,134,225 | | \$0 | \$5,972,773 |
| 104 | | PRODUCTION - RIVERTON UNIT 12 | | | | | | | |
| 105 | 341.000 | Structures & Improvements - RU 12 | \$49,413 | R-105 | \$0 | \$49,413 | 83.7200% | \$0 | \$41,369 |
| 106 | 342.000 | Fuel Holders, Producers & Access. - RU 12 | \$156,082 | R-106 | \$0 | \$156,082 | 83.7200% | \$0 | \$130,672 |
| 107 | 343.000 | Prime Movers - RU 12 | \$3,103,272 | R-107 | \$0 | \$3,103,272 | 83.7200% | \$0 | \$2,598,059 |
| 108 | 344.000 | Generators - RU 12 | \$1,839,308 | R-108 | \$0 | \$1,839,308 | 83.7200% | \$0 | \$1,539,869 |
| 109 | 345.000 | Accessory Electric Equipment - RU 12 | \$1,320,029 | R-109 | \$0 | \$1,320,029 | 83.7200% | \$0 | \$1,105,128 |
| 110 | 346.000 | Misc. Power Plant Equipment - RU 12 | \$342,869 | R-110 | \$0 | \$342,869 | 83.7200% | \$0 | \$287,050 |
| 111 | | TOTAL PRODUCTION - RIVERTON UNIT 12 | \$6,810,973 | | \$0 | \$6,810,973 | | \$0 | \$5,702,147 |
| 112 | | PRODUCTION - STATE LINE COMBINED CYCLE | | | | | | | |
| 113 | 340.000 | Land and Land Rights - SL CC | \$0 | R-113 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 114 | 341.000 | Structures and Improvements - SL CC | \$3,214,627 | R-114 | \$0 | \$3,214,627 | 83.7200% | \$0 | \$2,691,286 |
| 115 | 342.000 | Fuel Holders, Producers & Accessories - SL CC | \$1,632,929 | R-115 | -\$1,447,927 | \$185,002 | 83.7200% | \$0 | \$154,884 |
| 116 | 343.000 | Prime Movers - SL CC | \$29,074,755 | R-116 | \$0 | \$29,074,755 | 83.7200% | \$0 | \$24,341,385 |
| 117 | 344.000 | Generators - SL CC | \$5,152,854 | R-117 | \$0 | \$5,152,854 | 83.7200% | \$0 | \$4,313,969 |
| 118 | 345.000 | Accessory Electric Equipment - SL CC | \$2,711,717 | R-118 | \$0 | \$2,711,717 | 83.7200% | \$0 | \$2,270,249 |
| 119 | 346.000 | Misc. Power Plant Equipment - SL CC | \$647,105 | R-119 | \$0 | \$647,105 | 83.7200% | \$0 | \$541,756 |
| 120 | | TOTAL PRODUCTION - STATE LINE COMBINED CYCLE | \$42,433,987 | | -\$1,447,927 | \$40,986,060 | | \$0 | \$34,313,529 |
| 121 | | PRODUCTION - STATE LINE CT'S (UNIT 1) | | | | | | | |
| 122 | 340.000 | Land and Land Rights - SL UT1 | \$0 | R-122 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 123 | 341.000 | Structures & Improvements - SL UT1 | \$1,190,550 | R-123 | -\$301,457 | \$889,093 | 83.7200% | \$0 | \$744,349 |
| 124 | 342.000 | Fuel Holders, Producers & Accessories - SL UT1 | \$2,149,569 | R-124 | \$0 | \$2,149,569 | 83.7200% | \$0 | \$1,799,619 |
| 125 | 343.000 | Prime Movers - SL UT1 | \$12,897,083 | R-125 | \$0 | \$12,897,083 | 83.7200% | \$0 | \$10,797,438 |
| 126 | 344.000 | Generators - SL UT1 | \$4,414,522 | R-126 | \$0 | \$4,414,522 | 83.7200% | \$0 | \$3,695,838 |
| 127 | 345.000 | Accessory Electric Equipment - SL UT1 | \$1,717,059 | R-127 | \$0 | \$1,717,059 | 83.7200% | \$0 | \$1,437,522 |
| 128 | 346.000 | Misc. Power Plant Equipment - SL UT1 | \$303,610 | R-128 | -\$42,618 | \$260,992 | 83.7200% | \$0 | \$218,503 |
| 129 | | TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1) | \$22,672,393 | | -\$344,075 | \$22,328,318 | | \$0 | \$18,693,269 |
| 130 | | TOTAL OTHER PRODUCTION | \$119,580,445 | | -\$7,398,458 | \$112,181,987 | | \$0 | \$93,918,760 |
| 131 | | TOTAL PRODUCTION PLANT | \$273,756,428 | | \$3,037,470 | \$276,793,898 | | \$0 | \$237,806,399 |
| 132 | | TRANSMISSION PLANT | | | | | | | |
| 133 | 350.000 | Land- TP | \$0 | R-133 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 134 | 352.000 | Structures & Improvements - TP | \$1,343,409 | R-134 | \$0 | \$1,343,409 | 83.7200% | \$0 | \$1,124,702 |
| 135 | 352.010 | Structures & Improvements latan | \$23,161 | R-135 | \$25,213 | \$48,374 | 83.7200% | \$0 | \$40,499 |
| 136 | 353.000 | Station Equipment - TP | \$42,583,502 | R-136 | \$0 | \$42,583,502 | 83.7200% | \$0 | \$35,650,908 |
| 137 | 353.010 | Station Equipment - latan | \$499,470 | R-137 | \$11,339 | \$510,809 | 83.7200% | \$0 | \$427,649 |
| 138 | 354.000 | Towers and Fixtures - TP | \$895,450 | R-138 | \$8,345 | \$903,795 | 83.7200% | \$0 | \$756,657 |
| 139 | 355.000 | Poles and Fixtures - TP | \$23,475,296 | R-139 | \$0 | \$23,475,296 | 83.7200% | \$0 | \$19,653,518 |
| 140 | 356.000 | Overhead Conductors & Devices - TP | \$25,010,672 | R-140 | \$0 | \$25,010,672 | 83.7200% | \$0 | \$20,938,935 |
| 141 | | TOTAL TRANSMISSION PLANT | \$93,830,960 | | \$44,897 | \$93,875,857 | | \$0 | \$78,592,868 |
| 142 | | DISTRIBUTION PLANT | | | | | | | |
| 143 | 360.000 | Land/Land Rights - DP | \$0 | R-143 | \$0 | \$0 | 83.7200% | \$0 | \$0 |
| 144 | 361.000 | Structures & Improvements - DP | \$5,342,479 | R-144 | \$0 | \$5,342,479 | 83.7200% | \$0 | \$4,472,723 |
| 145 | 362.000 | Station Equipment - DP | \$36,358,671 | R-145 | \$0 | \$36,358,671 | 83.7200% | \$0 | \$30,439,479 |
| 146 | 364.000 | Poles, Towers, & Fixtures - DP | \$92,126,987 | R-146 | \$0 | \$92,126,987 | 83.7200% | \$0 | \$77,128,714 |
| 147 | 365.000 | Overhead Conductors & Devices - DP | \$84,104,829 | R-147 | \$0 | \$84,104,829 | 83.7200% | \$0 | \$70,412,563 |

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
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Accumulated Depreciation Reserve

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
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-10 | Structures & Improvements | 311.000 | | \$3,442,188 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | \$3,442,188 | | \$0 | |
| R-11 | Boiler Plant Equipment | 312.000 | | \$4,831,496 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | \$4,831,496 | | \$0 | |
| R-12 | Turbo Generator Units | 314.000 | | \$1,557,186 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | \$1,390,628 | | \$0 | |
| | 2. To adjust for stopped depreciation accruals. (J. Robinett) | | \$166,558 | | \$0 | |
| R-13 | Accessory Electric Equipment | 315.000 | | \$504,873 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | \$410,252 | | \$0 | |
| | 2. To adjust for stopped depreciation accruals. (J. Robinett) | | \$94,621 | | \$0 | |
| R-14 | Misc. Power Plant Equipment | 316.000 | | -\$41,023 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | -\$41,047 | | \$0 | |
| | 2. To adjust for stopped depreciation accruals. (J. Robinett) | | \$24 | | \$0 | |
| R-27 | Boiler Plant Equipment - Iatan | 312.000 | | \$15,724 | | \$0 |
| | 1. To adjust for stopped depreciation accruals. (J. Robinett) | | \$15,724 | | \$0 | |

THE EMPIRE DISTRICT ELECTRIC COMPANY
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Adjustments for Depreciation Reserve

| <u>A</u> Reserve Adjustment Number | <u>B</u> Accumulated Depreciation Reserve Adjustments Description | <u>C</u> Account Number | <u>D</u> Adjustment Amount | <u>E</u> Total Adjustment Amount | <u>F</u> Jurisdictional Adjustments | <u>G</u> Total Jurisdictional Adjustments |
|---|--|-------------------------------|----------------------------------|---|---|--|
| R-31 | Misc. Power Plant Equipment - Iatan | 316.000 | | -\$400,816 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | -\$436,275 | | \$0 | |
| | 2. To adjust for stopped depreciation accruals. (J. Robinett) | | \$35,459 | | \$0 | |
| R-42 | Misc. Power Plant Equipment - Iatan 2 | 316.000 | | \$526,273 | | \$0 |
| | 1. To adjust for stopped depreciation accruals. (J. Robinett) | | \$526,273 | | \$0 | |
| R-49 | Turbo Generator Units - Iatan Common | 314.000 | | \$2 | | \$0 |
| | 1. To adjust for stopped depreciation accruals. (J. Robinett) | | \$2 | | \$0 | |
| R-50 | Accessory Electric Equipment - Iatan Common | 315.000 | | \$25 | | \$0 |
| | 1. To adjust for stopped depreciation accruals. (J. Robinett) | | \$25 | | \$0 | |
| R-78 | Structures & Improvements - Energy | 341.000 | | -\$697,697 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | -\$697,697 | | \$0 | |
| R-79 | Fuel Holders, Producers & Access. - Energy | 342.000 | | -\$311,248 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | -\$791,573 | | \$0 | |
| | 2. To adjust for stopped depreciation accruals. (J. Robinett) | | \$480,325 | | \$0 | |
| R-81 | Generators - Energy | 344.000 | | -\$3,152,288 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | -\$3,894,864 | | \$0 | |

THE EMPIRE DISTRICT ELECTRIC COMPANY
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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 |
|--------------------------------------|---|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 2. To adjust for stopped depreciation accruals. (J. Robinett) | | \$742,576 | | \$0 | |
| R-82 | Accessory Electric Equipment - Energy | 345.000 | | \$60,329 | | \$0 |
| | 1. To adjust for stopped depreciation accruals. (J. Robinett) | | \$60,329 | | \$0 | |
| R-83 | Misc. Power Plant Equipment - Energy | 346.000 | | -\$1,508,906 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | -\$2,046,394 | | \$0 | |
| | 2. To adjust for stopped depreciation accruals. (J. Robinett) | | \$537,488 | | \$0 | |
| R-87 | Fuel Holders, Producers & Access. - FT8 | 342.000 | | \$3,354 | | \$0 |
| | 1. To adjust for stopped depreciation accruals. (J. Robinett) | | \$3,354 | | \$0 | |
| R-115 | Fuel Holders, Producers & Accessories - SL C | 342.000 | | -\$1,447,927 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | -\$1,510,097 | | \$0 | |
| | 2. To adjust for stopped depreciation accruals. (J. Robinett) | | \$62,170 | | \$0 | |
| R-123 | Structures & Improvements - SL UT1 | 341.000 | | -\$301,457 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | -\$528,654 | | \$0 | |
| | 2. To adjust for stopped depreciation accruals. (J. Robinett) | | \$227,197 | | \$0 | |
| R-128 | Misc. Power Plant Equipment - SL UT1 | 346.000 | | -\$42,618 | | \$0 |
| | 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett) | | -\$127,963 | | \$0 | |

THE EMPIRE DISTRICT ELECTRIC COMPANY
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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 |
|--------------------------------------|---|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 2. To adjust for stopped depreciation accruals. (J. Robinett) | | \$85,345 | | \$0 | |
| R-135 | Structures & Improvements Iatan | 352.010 | | \$25,213 | | \$0 |
| | 1. To adjust for stopped depreciation accruals. (J. Robinett) | | \$25,213 | | \$0 | |
| R-137 | Station Equipment - Iatan | 353.010 | | \$11,339 | | \$0 |
| | 1. To adjust for stopped depreciation accruals. (J. Robinett) | | \$11,339 | | \$0 | |
| R-138 | Towers and Fixtures - TP | 354.000 | | \$8,345 | | \$0 |
| | 1. To adjust for stopped depreciation accruals. (J. Robinett) | | \$8,345 | | \$0 | |
| R-157 | Compensation Employee Stock Purchase Plan | | | -\$3,761 | | \$0 |
| | 1. To remove capitalized portion of Employee Stock Purchase Compensation Plan. (J. Green) | | -\$3,761 | | \$0 | |
| R-161 | Structures & Improvements - GP | 390.000 | | -\$456,428 | | \$0 |
| | 1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham) | | -\$456,428 | | \$0 | |
| R-162 | Office Furniture & Equipment - GP | 391.000 | | -\$144,355 | | \$0 |
| | 1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham) | | -\$144,355 | | \$0 | |
| R-163 | Computer Equipment- GP | 391.010 | | -\$720,710 | | \$0 |
| | 1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham) | | -\$720,710 | | \$0 | |
| R-169 | Communication Equipment - GP | 397.000 | | -\$444,829 | | \$0 |

THE EMPIRE DISTRICT ELECTRIC COMPANY
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Adjustments for Depreciation Reserve

| <u>A</u> Reserve Adjustment Number | <u>B</u> Accumulated Depreciation Reserve Adjustments Description | <u>C</u> Account Number | <u>D</u> Adjustment Amount | <u>E</u> Total Adjustment Amount | <u>F</u> Jurisdictional Adjustments | <u>G</u> Total Jurisdictional Adjustments |
|---|---|-------------------------------|----------------------------------|---|---|--|
| | 1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham) | | -\$444,829 | | \$0 | |
| R-170 | Miscellaneous Equipment - GP | 398.000 | | -\$12,672 | | \$0 |
| | 1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham) | | -\$12,672 | | \$0 | |
| Total Reserve Adjustments | | | | \$1,299,612 | | \$0 |

THE EMPIRE DISTRICT ELECTRIC COMPANY

Case No. ER-2016-0023

Updated through

September 30, 2015

Cash Working Capital

| Line Number | A Description | B Test Year Adj. Expenses | C Revenue Lag | D Expense Lag | E Net Lag C - D | F Factor (Col E / 365) | G CWC Req B x F |
|-------------|-------------------------------------|---------------------------------|---------------------|---------------------|-----------------------|------------------------------|-----------------------|
| 1 | OPERATION AND MAINT. EXPENSE | | | | | | |
| 2 | Payroll Expense | \$37,034,137 | 47.82 | 11.50 | 36.32 | 0.099507 | \$3,685,156 |
| 3 | Federal Income Tax Withheld - 1 | \$10,413,299 | 47.82 | 14.50 | 33.32 | 0.091288 | \$950,609 |
| 4 | State Income Tax Withheld - 1 | \$1,521,863 | 47.82 | 18.88 | 28.94 | 0.079288 | \$120,665 |
| 5 | FICA Taxes Withheld - Employee - 1 | \$3,170,848 | 47.82 | 14.50 | 33.32 | 0.091288 | \$289,460 |
| 6 | Accrued Vacation | \$410,202 | 47.82 | 365.00 | -317.18 | -0.868986 | -\$356,460 |
| 7 | Fuel - Coal | \$51,983,557 | 47.82 | 15.07 | 32.75 | 0.089726 | \$4,664,277 |
| 8 | Fuel - Gas | \$20,809,172 | 47.82 | 37.61 | 10.21 | 0.027973 | \$582,095 |
| 9 | Fuel - Oil | \$1,013,652 | 47.82 | 11.49 | 36.33 | 0.099534 | \$100,893 |
| 10 | Purchased Power | \$42,171,521 | 47.82 | 33.15 | 14.67 | 0.040192 | \$1,694,958 |
| 11 | Employee 401 K Withheld - 1 | \$3,860,714 | 47.82 | 11.50 | 36.32 | 0.099507 | \$384,168 |
| 12 | Employee 401 K Matching | \$1,959,412 | 47.82 | 52.98 | -5.16 | -0.014137 | -\$27,700 |
| 13 | Employers Life Insurance Matching | \$162,938 | 47.82 | 8.87 | 38.95 | 0.106712 | \$17,387 |
| 14 | Employers Healthcare | \$6,270,323 | 47.82 | -5.67 | 53.49 | 0.146548 | \$918,903 |
| 15 | Employers AD&D | \$34,541 | 47.82 | 11.87 | 35.95 | 0.098493 | \$3,402 |
| 16 | Employers Dental/Vision | \$187,142 | 47.82 | 8.31 | 39.51 | 0.108247 | \$20,258 |
| 17 | Pension & OPEB Expense | \$11,009,608 | 47.82 | 56.63 | -8.81 | -0.024137 | -\$265,739 |
| 18 | Cash Vouchers | \$72,886,025 | 47.82 | 35.28 | 12.54 | 0.034356 | \$2,504,072 |
| 19 | TOTAL OPERATION AND MAINT. EXPENSE | \$264,898,954 | | | | | \$15,286,404 |
| 20 | TAXES | | | | | | |
| 21 | FICA - Employer Portion | \$3,170,848 | 47.82 | 14.50 | 33.32 | 0.091288 | \$289,460 |
| 22 | Federal Unemployment Taxes | \$20,983 | 47.82 | 70.64 | -22.82 | -0.062521 | -\$1,312 |
| 23 | State Unemployment Taxes | \$24,877 | 47.82 | 67.41 | -19.59 | -0.053671 | -\$1,335 |
| 24 | MO Gross Receipts Tax | \$8,811,809 | 29.78 | 16.90 | 12.88 | 0.035288 | \$310,951 |
| 25 | Corporate Franchise Tax | \$114,578 | 47.82 | -77.50 | 125.32 | 0.343342 | \$39,339 |
| 26 | Property Tax | \$19,570,192 | 47.82 | 182.50 | -134.68 | -0.368986 | -\$7,221,127 |
| 27 | Sales Tax | \$11,811,463 | 29.78 | 5.72 | 24.06 | 0.065918 | \$778,588 |
| 28 | TOTAL TAXES | \$43,524,750 | | | | | -\$5,805,436 |
| 29 | OTHER EXPENSES | | | | | | |
| 30 | TOTAL OTHER EXPENSES | \$0 | | | | | \$0 |
| 31 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | \$9,480,968 |
| 32 | TAX OFFSET FROM RATE BASE | | | | | | |
| 33 | Federal Tax Offset | \$0 | 47.82 | 80.67 | -32.85 | -0.090000 | \$0 |
| 34 | State Tax Offset | \$0 | 47.82 | 8.43 | 39.39 | 0.107918 | \$0 |
| 35 | City Tax Offset | \$0 | 47.82 | 0.00 | 47.82 | 0.131014 | \$0 |
| 36 | Interest Expense Offset | \$32,057,108 | 47.82 | 91.25 | -43.43 | -0.118986 | -\$3,814,347 |
| 37 | TOTAL OFFSET FROM RATE BASE | \$32,057,108 | | | | | -\$3,814,347 |
| 38 | TOTAL CASH WORKING CAPITAL REQUIRED | | | | | | \$5,666,621 |

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
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September 30, 2015
Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F Adjust. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor | M MO Adj. Juris. Non Labor |
|-------------|---------------------|---|----------------------------|----------------------|--------------------------|---------------------|---|-----------------------------------|---------------------------------|--|--|---------------------------|-------------------------------|
| L + M = K | | | | | | | | | | | | | |
| Rev-1 | | RETAIL RATE REVENUE | | | | | | | | | | | |
| Rev-2 | 0.000 | Retail Revenue | \$492,729,627 | | | Rev-2 | | \$492,729,627 | 89.1637% | \$15,274,592 | \$454,610,558 | | |
| Rev-3 | 0.000 | Franchise Fees - Retail Revenue | \$9,551,258 | | | Rev-3 | | \$9,551,258 | 92.2581% | -\$8,811,809 | \$0 | | |
| Rev-4 | 0.000 | Sales for Resale - On System | \$20,745,313 | | | Rev-4 | | \$20,745,313 | 0.0000% | \$0 | \$0 | | |
| Rev-5 | 0.000 | Sales for Resale - Off System | \$26,333,613 | | | Rev-5 | | \$26,333,613 | 82.8300% | -\$14,896,485 | \$6,915,647 | | |
| Rev-6 | | TOTAL RETAIL RATE REVENUE | \$549,359,811 | | | | | \$549,359,811 | | -\$8,433,702 | \$461,526,205 | | |
| Rev-7 | | OTHER OPERATING REVENUES | | | | | | | | | | | |
| Rev-8 | 449.000 | Provision for Rate Refunds | -\$23,072 | | | Rev-8 | | -\$23,072 | 0.0000% | \$0 | \$0 | | |
| Rev-9 | 450.000 | Forfeited Discounts | \$2,039,088 | | | Rev-9 | | \$2,039,088 | 78.2748% | \$0 | \$1,596,092 | | |
| Rev-10 | 451.000 | Reconnect/Surge Arrestor/Misc. | \$189,575 | | | Rev-10 | | \$189,575 | 56.2136% | -\$3,480 | \$103,087 | | |
| Rev-11 | 454.000 | Rent | \$912,431 | | | Rev-11 | | \$912,431 | 89.0665% | \$123,113 | \$935,783 | | |
| Rev-12 | 456.000 | Other Electric Revenue | \$1,647,385 | | | Rev-12 | | \$1,647,385 | 88.9214% | -\$875,449 | \$589,429 | | |
| Rev-13 | 456.100 | Other Electric Revenue - DA | \$306,392 | | | Rev-13 | | \$306,392 | 97.0574% | \$0 | \$297,376 | | |
| Rev-14 | 457.000 | Other Electric - Transmission | \$9,230,407 | | | Rev-14 | | \$9,230,407 | 83.7200% | -\$1,292,293 | \$6,435,404 | | |
| Rev-15 | | TOTAL OTHER OPERATING REVENUES | \$14,302,206 | | | | | \$14,302,206 | | -\$2,048,109 | \$9,957,171 | | |
| Rev-16 | | TOTAL OPERATING REVENUES | \$563,662,017 | | | | | \$563,662,017 | | -\$10,481,811 | \$471,483,376 | | |
| 1 | | POWER PRODUCTION EXPENSES | | | | | | | | | | | |
| 2 | | STEAM POWER GENERATION | | | | | | | | | | | |
| 3 | | OPERATION & MAINTENANCE EXPENSE | | | | | | | | | | | |
| 4 | 500.000 | Operation Supervision & Engineering | \$2,316,485 | \$1,161,102 | \$1,155,383 | E-4 | \$212,708 | \$2,529,193 | 83.7200% | \$0 | \$2,117,440 | \$953,193 | \$1,164,247 |
| 5 | 500.100 | Iatan/Plum Point Deferred Oper. Exp - MO Only | \$1,057,794 | \$0 | \$1,057,794 | E-5 | \$0 | \$1,057,794 | 100.0000% | \$0 | \$1,057,794 | \$0 | \$1,057,794 |
| 6 | 501.000 | Fuel | \$57,510,253 | \$726,107 | \$56,784,146 | E-6 | -\$2,831,963 | \$54,678,290 | 82.3800% | \$0 | \$45,043,975 | \$586,548 | \$44,457,427 |
| 7 | 501.100 | Fuel - MO Only | -\$9,466,643 | \$0 | -\$9,466,643 | E-7 | \$0 | -\$9,466,643 | 100.0000% | \$389,653 | -\$9,076,990 | \$0 | -\$9,076,990 |
| 8 | 502.000 | Steam Expense | \$3,132,420 | \$1,122,230 | \$2,010,190 | E-8 | \$479,836 | \$3,612,256 | 82.3800% | \$0 | \$2,975,777 | \$906,536 | \$2,069,241 |
| 9 | 505.000 | Electric Expense | \$1,144,644 | \$370,621 | \$774,023 | E-9 | \$27,083 | \$1,171,727 | 83.7200% | \$0 | \$980,970 | \$304,257 | \$676,713 |
| 10 | 506.000 | Misc. Steam Power Expense | \$2,405,220 | \$223,161 | \$2,182,059 | E-10 | \$248,290 | \$2,653,510 | 83.7200% | \$0 | \$2,221,518 | \$183,201 | \$2,038,317 |
| 11 | 507.000 | Rents | \$2,684 | \$0 | \$2,684 | E-11 | -\$540 | \$2,144 | 83.7200% | \$0 | \$1,795 | \$0 | \$1,795 |
| 12 | | TOTAL OPERATION & MAINTENANCE EXPENSE | \$58,102,857 | \$3,603,221 | \$54,499,636 | | -\$1,864,586 | \$56,238,271 | | \$389,653 | \$45,322,279 | \$2,933,735 | \$42,388,544 |
| 13 | | TOTAL STEAM POWER GENERATION | \$58,102,857 | \$3,603,221 | \$54,499,636 | | -\$1,864,586 | \$56,238,271 | | \$389,653 | \$45,322,279 | \$2,933,735 | \$42,388,544 |
| 14 | | ELECTRIC MAINTENANCE EXPENSE | | | | | | | | | | | |
| 15 | 510.000 | Maintenance Supervision | \$875,820 | \$458,427 | \$417,393 | E-15 | \$115,431 | \$991,251 | 82.3800% | \$0 | \$816,593 | \$370,317 | \$446,276 |
| 16 | 510.100 | Iatan/Plum Point Deferred Elec. Exp - MO Only | \$336,670 | \$0 | \$336,670 | E-16 | \$0 | \$336,670 | 100.0000% | \$0 | \$336,670 | \$0 | \$336,670 |
| 17 | 511.000 | Maintenance of Structures | \$966,159 | \$478,078 | \$488,081 | E-17 | \$220,311 | \$1,186,470 | 83.7200% | \$0 | \$993,313 | \$392,473 | \$600,840 |
| 18 | 512.000 | Maintenance of Boiler Plant | \$5,605,897 | \$1,249,481 | \$4,356,416 | E-18 | \$444,418 | \$6,050,315 | 82.3800% | \$0 | \$4,984,250 | \$1,009,329 | \$3,974,921 |
| 19 | 513.000 | Maintenance of Electric Plant | \$1,699,919 | \$426,601 | \$1,273,318 | E-19 | \$6,928 | \$1,706,847 | 82.3800% | \$0 | \$1,406,101 | \$344,608 | \$1,061,493 |
| 20 | 514.000 | Maintenance of Misc. Steam Plant | \$1,018,828 | \$642,277 | \$376,551 | E-20 | \$56,701 | \$1,075,529 | 83.7200% | \$0 | \$900,432 | \$527,269 | \$373,163 |
| 21 | | TOTAL ELECTRIC MAINTENANCE EXPENSE | \$10,503,293 | \$3,254,864 | \$7,248,429 | | \$843,789 | \$11,347,082 | | \$0 | \$9,437,359 | \$2,643,996 | \$6,793,363 |
| 22 | | NUCLEAR POWER GENERATION | | | | | | | | | | | |
| 23 | | TOTAL NUCLEAR POWER GENERATION | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |

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

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F Adjust. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor | M MO Adj. Juris. Non Labor |
|-------------|---------------------|--|----------------------------|----------------------|--------------------------|---------------------|---|-----------------------------------|---------------------------------|--|--|---------------------------|-------------------------------|
| | | | | | | | | | | | | L + M = K | |
| 24 | | HYDRAULIC POWER GENERATION | | | | | | | | | | | |
| 25 | | OPERATION - HP | | | | | | | | | | | |
| 26 | 535.000 | Operation Superv/ & Engin. Hydro | \$77,188 | \$73,497 | \$3,691 | E-26 | -\$129 | \$77,059 | 83.7200% | \$0 | \$64,514 | \$60,336 | \$4,178 |
| 27 | 536.000 | Water for Power | \$36,440 | \$0 | \$36,440 | E-27 | \$90 | \$36,530 | 82.3800% | \$0 | \$30,093 | \$0 | \$30,093 |
| 28 | 537.000 | Hydraulic Expenses | \$10,445 | \$6,648 | \$3,797 | E-28 | \$667 | \$11,112 | 83.7200% | \$0 | \$9,303 | \$5,458 | \$3,845 |
| 29 | 538.000 | Electric Expense Hyrdo | \$38,124 | \$32,896 | \$5,228 | E-29 | -\$1,150 | \$36,974 | 83.7200% | \$0 | \$30,955 | \$27,006 | \$3,949 |
| 30 | 539.000 | Misc. Hydraulic Power Gen. Expenses | \$279,687 | \$123,249 | \$156,438 | E-30 | \$12,801 | \$292,488 | 83.7200% | \$0 | \$244,871 | \$101,180 | \$143,691 |
| 31 | | TOTAL OPERATION - HP | \$441,884 | \$236,290 | \$205,594 | | \$12,279 | \$454,163 | | \$0 | \$379,736 | \$193,980 | \$185,756 |
| 32 | | MAINTANANCE - HP | | | | | | | | | | | |
| 33 | 541.000 | Maintenance Superv. & Engineering | \$81,446 | \$79,334 | \$2,112 | E-33 | -\$507 | \$80,939 | 83.7200% | \$0 | \$67,762 | \$65,128 | \$2,634 |
| 34 | 542.000 | Maintenance of Structures - Maint. | \$36,464 | \$28,015 | \$8,449 | E-34 | -\$581 | \$35,883 | 83.7200% | \$0 | \$30,042 | \$22,999 | \$7,043 |
| 35 | 543.000 | Maint. of Reservoirs, Dams & Waterways | \$123,764 | \$70,628 | \$53,136 | E-35 | -\$26,123 | \$97,641 | 83.7200% | \$0 | \$81,745 | \$57,981 | \$23,764 |
| 36 | 544.000 | Maintenance of Electric Plant | \$67,337 | \$63,786 | \$3,551 | E-36 | -\$2,534 | \$64,803 | 83.7200% | \$0 | \$54,253 | \$52,364 | \$1,889 |
| 37 | 545.000 | Maint. of Misc. Hydraulic Plant | \$58,122 | \$55,086 | \$3,036 | E-37 | \$3,400 | \$61,522 | 83.7200% | \$0 | \$51,506 | \$45,222 | \$6,284 |
| 38 | | TOTAL MAINTANANCE - HP | \$367,133 | \$296,849 | \$70,284 | | -\$26,345 | \$340,788 | | \$0 | \$285,308 | \$243,694 | \$41,614 |
| 39 | | TOTAL HYDRAULIC POWER GENERATION | \$809,017 | \$533,139 | \$275,878 | | -\$14,066 | \$794,951 | | \$0 | \$665,044 | \$437,674 | \$227,370 |
| 40 | | OTHER POWER GENERATION | | | | | | | | | | | |
| 41 | | OPERATION - OP | | | | | | | | | | | |
| 42 | 546.000 | Operation Superv. & Engineering | \$520,143 | \$667,776 | -\$147,633 | E-42 | -\$11,417 | \$508,726 | 83.7200% | \$0 | \$425,906 | \$548,203 | -\$122,297 |
| 43 | 547.000 | Fuel - Operation OP | \$57,618,635 | \$3,096 | \$57,615,539 | E-43 | -\$2,686,698 | \$54,931,937 | 82.3800% | \$0 | \$45,252,930 | \$2,501 | \$45,250,429 |
| 44 | 547.200 | Fuel - Operation OP - Partial Allocation KS/MO | -\$195,969 | \$0 | -\$195,969 | E-44 | \$0 | -\$195,969 | 83.7200% | \$0 | -\$164,065 | \$0 | -\$164,065 |
| 45 | 548.000 | Generation Expenses | \$2,105,298 | \$1,658,429 | \$446,869 | E-45 | -\$65,741 | \$2,039,557 | 83.7200% | \$0 | \$1,707,517 | \$1,361,468 | \$346,049 |
| 46 | 549.000 | Misc. Other Power Generation Expense | \$642,459 | \$92,144 | \$550,315 | E-46 | -\$28,817 | \$613,642 | 83.7200% | \$0 | \$513,741 | \$75,644 | \$438,097 |
| 47 | | TOTAL OPERATION - OP | \$60,690,566 | \$2,421,445 | \$58,269,121 | | -\$2,792,673 | \$57,897,893 | | \$0 | \$47,736,029 | \$1,987,816 | \$45,748,213 |
| 48 | | MAINTANANCE - OP | | | | | | | | | | | |
| 49 | 551.000 | Prod Comb. - Maintenance Superv & Engin. | \$383,800 | \$457,364 | -\$73,564 | E-49 | -\$18,186 | \$365,614 | 83.7200% | \$0 | \$306,092 | \$375,467 | -\$69,375 |
| 50 | 552.000 | Prod Comb Turbo - Main. Of Structures | \$150,548 | \$151,386 | -\$838 | E-50 | \$32,376 | \$182,924 | 83.7200% | \$0 | \$153,144 | \$124,278 | \$28,866 |
| 51 | 553.000 | Prod - Maint of Gen & Electric Plant | \$6,235,328 | \$782,621 | \$5,452,707 | E-51 | \$1,322,578 | \$7,557,906 | 83.7200% | \$0 | \$6,327,479 | \$642,483 | \$5,684,996 |
| 52 | 554.000 | Prod Maint Misc Other Power Gener. | \$590,809 | \$486,118 | \$104,691 | E-52 | \$7,333 | \$598,142 | 83.7200% | \$0 | \$500,764 | \$399,073 | \$101,691 |
| 53 | | TOTAL MAINTANANCE - OP | \$7,360,485 | \$1,877,489 | \$5,482,996 | | \$1,344,101 | \$8,704,586 | | \$0 | \$7,287,479 | \$1,541,301 | \$5,746,178 |
| 54 | | TOTAL OTHER POWER GENERATION | \$68,051,051 | \$4,298,934 | \$63,752,117 | | -\$1,448,572 | \$66,602,479 | | \$0 | \$55,023,508 | \$3,529,117 | \$51,494,391 |
| 55 | | OTHER POWER SUPPLY EXPENSES | | | | | | | | | | | |
| 56 | 555.000 | Purchased Power (Energy Only) | \$58,565,065 | \$0 | \$58,565,065 | E-56 | -\$2,379,375 | \$56,185,690 | 82.3800% | \$0 | \$46,285,771 | \$0 | \$46,285,771 |
| 57 | 555.300 | Purchased Power (Demand Only) | \$10,008,811 | \$0 | \$10,008,811 | E-57 | \$0 | \$10,008,811 | 83.7200% | \$0 | \$8,379,377 | \$0 | \$8,379,377 |
| 58 | 556.000 | System Control & Load Dispatching | \$3,331,683 | \$1,366,549 | \$1,965,134 | E-58 | -\$1,199,107 | \$2,132,576 | 83.7200% | \$0 | \$1,785,392 | \$1,121,852 | \$663,540 |
| 59 | 557.000 | Other Expense - Power Supply | \$556,211 | \$0 | \$556,211 | E-59 | \$183,154 | \$739,365 | 83.7200% | \$0 | \$618,996 | \$0 | \$618,996 |
| 60 | 421.100 | Iatan/Plum Point Deferred Exp | \$201,333 | \$0 | \$201,333 | E-60 | \$0 | \$201,333 | 83.7200% | \$0 | \$168,556 | \$0 | \$168,556 |
| 61 | | TOTAL OTHER POWER SUPPLY EXPENSES | \$72,663,103 | \$1,366,549 | \$71,296,554 | | -\$3,395,328 | \$69,267,775 | | \$0 | \$57,238,092 | \$1,121,852 | \$56,116,240 |
| 62 | | TOTAL POWER PRODUCTION EXPENSES | \$210,129,321 | \$13,056,707 | \$197,072,614 | | -\$5,878,763 | \$204,250,558 | | \$389,653 | \$167,686,282 | \$10,666,374 | \$157,019,908 |
| 63 | | TRANSMISSION EXPENSES | | | | | | | | | | | |

THE EMPIRE DISTRICT ELECTRIC COMPANY

Case No. ER-2016-0023

Updated through

September 30, 2015

Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F Adjust. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Juris. Non Labor |
|-------------|---------------------|---|----------------------------|----------------------|--------------------------|---------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 64 | | OPERATION - TRANSMISSION EXP. | | | | | | | | | | | |
| 65 | 560.000 | Operation Suprv. and Engin. | \$384,930 | \$196,822 | \$188,108 | E-65 | -\$3,823 | \$381,107 | 83.7200% | \$0 | \$319,063 | \$161,579 | \$157,484 |
| 66 | 561.000 | Transmission Expense | \$678,627 | \$462,483 | \$216,144 | E-66 | -\$8,983 | \$669,644 | 83.7200% | \$0 | \$560,626 | \$379,670 | \$180,956 |
| 67 | 562.000 | Station Expenses | \$198,496 | \$98,854 | \$99,642 | E-67 | \$1,122 | \$199,618 | 83.7200% | \$0 | \$167,120 | \$81,153 | \$85,967 |
| 68 | 563.000 | Overhead Line Expenses | \$95,531 | \$75,325 | \$20,206 | E-68 | -\$1,463 | \$94,068 | 83.7200% | \$0 | \$78,753 | \$61,837 | \$16,916 |
| 69 | 565.000 | Transmission of Electric By Others | \$17,166,161 | \$0 | \$17,166,161 | E-69 | \$890,329 | \$18,056,490 | 83.7200% | \$0 | \$15,116,893 | \$0 | \$15,116,893 |
| 70 | 566.000 | Misc. Transmission Expenses | \$789,277 | \$580,776 | \$208,501 | E-70 | -\$11,281 | \$777,996 | 83.7200% | \$0 | \$651,338 | \$476,781 | \$174,557 |
| 71 | 567.000 | Rents - Transmission | \$175 | \$0 | \$175 | E-71 | \$0 | \$175 | 83.7200% | \$0 | \$147 | \$0 | \$147 |
| 72 | | TOTAL OPERATION - TRANSMISSION EXP. | \$19,313,197 | \$1,414,260 | \$17,898,937 | | \$865,901 | \$20,179,098 | | \$0 | \$16,893,940 | \$1,161,020 | \$15,732,920 |
| 73 | | MAINTENANCE - TRANSMISSION EXP. | | | | | | | | | | | |
| 74 | 568.000 | Maintenance Supervision & Engin. | \$142,648 | \$126,855 | \$15,793 | E-74 | -\$2,464 | \$140,184 | 83.7200% | \$0 | \$117,362 | \$104,140 | \$13,222 |
| 75 | 569.000 | Trans Maintenance of Structures | \$6,046 | \$0 | \$6,046 | E-75 | \$0 | \$6,046 | 83.7200% | \$0 | \$5,062 | \$0 | \$5,062 |
| 76 | 570.000 | Trans Maintenance of Station Equipment | \$1,282,087 | \$802,161 | \$479,926 | E-76 | -\$15,454 | \$1,266,633 | 83.7200% | \$0 | \$1,060,425 | \$658,525 | \$401,900 |
| 77 | 571.000 | Trans Maintenance of Overhead Lines | \$1,844,062 | \$182,780 | \$1,661,282 | E-77 | \$21,568 | \$1,865,630 | 83.7200% | -\$64,931 | \$1,496,974 | \$150,051 | \$1,346,923 |
| 78 | 571.100 | Tracker Adjustment - MO Only | \$335,133 | \$0 | \$335,133 | E-78 | \$0 | \$335,133 | 100.0000% | \$0 | \$335,133 | \$0 | \$335,133 |
| 79 | | TOTAL MAINTENANCE - TRANSMISSION EXP. | \$3,609,976 | \$1,111,796 | \$2,498,180 | | \$3,650 | \$3,613,626 | | -\$64,931 | \$3,014,956 | \$912,716 | \$2,102,240 |
| 80 | | TOTAL TRANSMISSION EXPENSES | \$22,923,173 | \$2,526,056 | \$20,397,117 | | \$869,551 | \$23,792,724 | | -\$64,931 | \$19,908,896 | \$2,073,736 | \$17,835,160 |
| 81 | | DISTRIBUTION EXPENSES | | | | | | | | | | | |
| 82 | | OPERATION - DIST. EXPENSES | | | | | | | | | | | |
| 83 | 580.000 | Distrb. - Operation Supervision & Engin. | \$1,069,205 | \$715,189 | \$354,016 | E-83 | -\$13,892 | \$1,055,313 | 89.2773% | \$0 | \$942,155 | \$626,099 | \$316,056 |
| 84 | 582.000 | Distrb. - Station Expense | \$426,849 | \$319,848 | \$107,001 | E-84 | -\$6,462 | \$420,387 | 89.2773% | \$0 | \$375,310 | \$280,005 | \$95,305 |
| 85 | 583.000 | Distrb. - Overhead Line Expense | \$2,001,617 | \$1,378,386 | \$623,231 | E-85 | -\$26,774 | \$1,974,843 | 89.2773% | \$0 | \$1,763,087 | \$1,206,683 | \$556,404 |
| 86 | 584.000 | Distrb. - Underground Line Expense | \$694,703 | \$282,418 | \$412,285 | E-86 | -\$5,486 | \$689,217 | 89.2773% | \$0 | \$615,314 | \$247,237 | \$368,077 |
| 87 | 585.000 | Distrb. - Street Lighting & Signal System Exp. | \$67,978 | \$26,703 | \$41,275 | E-87 | -\$519 | \$67,459 | 89.2773% | \$0 | \$60,225 | \$23,376 | \$36,849 |
| 88 | 586.000 | Distrb. - Meters | \$2,862,507 | \$2,120,827 | \$741,680 | E-88 | -\$41,195 | \$2,821,312 | 89.2773% | \$0 | \$2,518,791 | \$1,856,639 | \$662,152 |
| 89 | 587.000 | Distrb. - Customer Installations Expense | \$116,391 | \$128,561 | -\$12,170 | E-89 | -\$2,497 | \$113,894 | 89.2773% | \$0 | \$101,682 | \$112,547 | -\$10,865 |
| 90 | 588.000 | Distrb. - Misc. Distribution Expense | \$1,346,855 | \$553,016 | \$793,839 | E-90 | -\$10,755 | \$1,336,100 | 89.2773% | \$0 | \$1,192,834 | \$484,128 | \$708,706 |
| 91 | 589.000 | Distrb. - Rents | \$2,168 | \$0 | \$2,168 | E-91 | \$0 | \$2,168 | 89.2773% | \$0 | \$1,936 | \$0 | \$1,936 |
| 92 | | TOTAL OPERATION - DIST. EXPENSES | \$8,588,273 | \$5,524,948 | \$3,063,325 | | -\$107,580 | \$8,480,693 | | \$0 | \$7,571,334 | \$4,836,714 | \$2,734,620 |
| 93 | | MAINTENANCE - DISTRIB. EXPENSES | | | | | | | | | | | |
| 94 | 590.000 | Distrb. Maintenance Supervision & Engin. | \$260,634 | \$237,292 | \$23,342 | E-94 | -\$4,609 | \$256,025 | 89.2773% | \$0 | \$228,572 | \$207,733 | \$20,839 |
| 95 | 591.000 | Distrb. Maintenance of Structures | \$52,982 | \$16,783 | \$36,199 | E-95 | -\$326 | \$52,656 | 89.2773% | \$0 | \$47,009 | \$14,692 | \$32,317 |
| 96 | 592.000 | Distrb. Maintenance of Station Equipment | \$2,055,353 | \$843,017 | \$1,212,336 | E-96 | -\$16,375 | \$2,038,978 | 89.2773% | \$0 | \$1,820,345 | \$738,004 | \$1,082,341 |
| 97 | 593.000 | Distrb. Maintenance of Overhead Lines | \$13,748,224 | \$1,938,008 | \$11,810,216 | E-97 | \$61,171 | \$13,809,395 | 89.2773% | -\$375,286 | \$11,953,369 | \$1,696,594 | \$10,256,775 |
| 98 | 593.100 | Distrb. Overh. Line Tracker Adj. - MO Only | \$2,218,012 | \$0 | \$2,218,012 | E-98 | \$0 | \$2,218,012 | 100.0000% | \$0 | \$2,218,012 | \$0 | \$2,218,012 |
| 99 | 594.000 | Distrb. Maintenance of Underground Line | \$876,877 | \$409,827 | \$467,050 | E-99 | -\$4,682 | \$872,195 | 89.2773% | -\$18,076 | \$760,596 | \$358,776 | \$401,820 |
| 100 | 594.100 | Distrb. Und. Line Tracker Adjust - MO Only | \$84,583 | \$0 | \$84,583 | E-100 | \$0 | \$84,583 | 100.0000% | \$0 | \$84,583 | \$0 | \$84,583 |
| 101 | 595.000 | Distrb. Maintenance of Line Transformers | \$336,693 | \$208,289 | \$128,404 | E-101 | -\$4,046 | \$332,647 | 89.2773% | \$0 | \$296,979 | \$182,343 | \$114,636 |
| 102 | 596.000 | Distrb. Maintenance of St Lights/Signal | \$244,026 | \$138,883 | \$105,143 | E-102 | -\$2,698 | \$241,328 | 89.2773% | \$0 | \$215,451 | \$121,582 | \$93,869 |
| 103 | 597.000 | Distrb. Maintenance of Meters | \$270,439 | \$280,130 | -\$9,691 | E-103 | -\$5,441 | \$264,998 | 89.2773% | \$0 | \$236,583 | \$245,235 | -\$8,652 |
| 104 | 598.000 | Distrb. Maintenance of Misc. Distribution Plant | \$117,757 | \$67,162 | \$50,595 | E-104 | -\$1,305 | \$116,452 | 89.2773% | \$0 | \$103,965 | \$58,795 | \$45,170 |
| 105 | | TOTAL MAINTENANCE - DISTRIB. EXPENSES | \$20,265,580 | \$4,139,391 | \$16,126,189 | | \$21,689 | \$20,287,269 | | -\$393,362 | \$17,965,464 | \$3,623,754 | \$14,341,710 |
| 106 | | TOTAL DISTRIBUTION EXPENSES | \$28,853,853 | \$9,664,339 | \$19,189,514 | | -\$85,891 | \$28,767,962 | | -\$393,362 | \$25,536,798 | \$8,460,468 | \$17,076,330 |
| 107 | | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |

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

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F E Adj. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Juris. Non Labor |
|-------------|---------------------|---|----------------------------|----------------------|--------------------------|--------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 108 | 901.000 | Customer Accounts Supervision | \$594,945 | \$502,191 | \$92,754 | E-108 | -\$9,755 | \$585,190 | 88.9214% | \$0 | \$520,359 | \$437,881 | \$82,478 |
| 109 | 902.000 | Customer Acts. Meter Reading Expense | \$1,841,698 | \$1,575,890 | \$265,808 | E-109 | -\$30,610 | \$1,811,088 | 88.9214% | \$0 | \$1,610,445 | \$1,374,085 | \$236,360 |
| 110 | 903.000 | Customer Records & Collection | \$4,611,512 | \$2,485,728 | \$2,125,784 | E-110 | -\$61,256 | \$4,550,256 | 88.9214% | \$0 | \$4,046,151 | \$2,167,410 | \$1,878,741 |
| 111 | 904.000 | Uncollectible Accounts | \$2,534,854 | \$0 | \$2,534,854 | E-111 | \$153,410 | \$2,688,264 | 88.9214% | \$0 | \$2,390,442 | \$0 | \$2,390,442 |
| 112 | 905.000 | Misc. Customer Accounts Expense | \$204,226 | \$9,081 | \$195,145 | E-112 | \$79 | \$204,305 | 88.9214% | \$0 | \$181,670 | \$7,918 | \$173,752 |
| 113 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$9,787,235 | \$4,572,890 | \$5,214,345 | | \$51,868 | \$9,839,103 | | \$0 | \$8,749,067 | \$3,987,294 | \$4,761,773 |
| 114 | | CUSTOMER SERVICE & INFO. EXP. | | | | | | | | | | | |
| 115 | 907.000 | Customer Service Supervision | \$308,812 | \$262,325 | \$46,487 | E-115 | -\$5,095 | \$303,717 | 88.9214% | \$0 | \$270,070 | \$228,733 | \$41,337 |
| 116 | 908.000 | Customer Assistance Expense | \$156,166 | \$904,461 | -\$748,295 | E-116 | -\$17,568 | \$138,598 | 88.9214% | \$0 | \$123,244 | \$788,638 | -\$665,394 |
| 117 | 908.101 | Retail Indut Cust Assistance - Retail | \$298,062 | \$0 | \$298,062 | E-117 | \$0 | \$298,062 | 88.9214% | \$0 | \$265,041 | \$0 | \$265,041 |
| 118 | 908.103 | Cust Program Collaborative Exp. - MO Only | \$0 | \$0 | \$0 | E-118 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 119 | 908.104 | Wholesale Customer Assistance - Wholesale | \$25,790 | \$0 | \$25,790 | E-119 | \$0 | \$25,790 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 120 | 908.106 | Retail Commercial Cust Assist - Retail | \$346,804 | \$0 | \$346,804 | E-120 | \$0 | \$346,804 | 88.9214% | \$0 | \$308,383 | \$0 | \$308,383 |
| 121 | 908.107 | Retail Residential Cust Assist - Retail | \$136,624 | \$0 | \$136,624 | E-121 | \$0 | \$136,624 | 88.9214% | \$0 | \$121,488 | \$0 | \$121,488 |
| 122 | 908.113 | DSM Implementation - Retail | \$9,001 | \$0 | \$9,001 | E-122 | \$0 | \$9,001 | 88.9214% | \$0 | \$8,004 | \$0 | \$8,004 |
| 123 | 908.114 | Net Metering / Cogen Activities - MO Only | \$14,369 | \$0 | \$14,369 | E-123 | \$0 | \$14,369 | 100.0000% | \$0 | \$14,369 | \$0 | \$14,369 |
| 124 | 908.120 | Energy Efficiency Cost Recover - AR Only | \$346,283 | \$0 | \$346,283 | E-124 | \$0 | \$346,283 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 125 | 908.123 | KS En Eff 10-EPDE-497-TAR - KS Only | \$38,335 | \$0 | \$38,335 | E-125 | \$0 | \$38,335 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 126 | 908.124 | Dem Side Mgmt Rider OK Only | -\$108,874 | \$0 | -\$108,874 | E-126 | \$0 | -\$108,874 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 127 | 909.000 | Information & Instructional Advertising | \$57,426 | \$0 | \$57,426 | E-127 | \$0 | \$57,426 | 88.9214% | \$0 | \$51,064 | \$0 | \$51,064 |
| 128 | 910.000 | Misc. Customer Service Expense | \$9,686 | \$0 | \$9,686 | E-128 | \$0 | \$9,686 | 88.9214% | \$0 | \$8,613 | \$0 | \$8,613 |
| 129 | | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$1,638,484 | \$1,166,786 | \$471,698 | | -\$22,663 | \$1,615,821 | | \$0 | \$1,170,276 | \$1,017,371 | \$152,905 |
| 130 | | SALES EXPENSES | | | | | | | | | | | |
| 131 | 911.000 | Sales Supervision | -\$373 | \$0 | -\$373 | E-131 | \$0 | -\$373 | 89.0665% | \$0 | -\$332 | \$0 | -\$332 |
| 132 | 912.000 | Sales Demonstrating & Selling Expense | \$283,185 | \$213,733 | \$69,452 | E-132 | -\$4,152 | \$279,033 | 89.0665% | \$0 | \$248,524 | \$186,666 | \$61,858 |
| 133 | 916.000 | Miscellaneous Sales Expense | \$521 | \$0 | \$521 | E-133 | \$0 | \$521 | 89.0665% | \$0 | \$464 | \$0 | \$464 |
| 134 | | TOTAL SALES EXPENSES | \$283,333 | \$213,733 | \$69,600 | | -\$4,152 | \$279,181 | | \$0 | \$248,656 | \$186,666 | \$61,990 |
| 135 | | ADMIN. & GENERAL EXPENSES | | | | | | | | | | | |
| 136 | | OPERATION- ADMIN. & GENERAL EXP. | | | | | | | | | | | |
| 137 | 920.000 | Administrative & General Salaries | \$10,288,668 | \$10,673,663 | -\$384,995 | E-137 | -\$536,788 | \$9,751,880 | 88.6719% | \$0 | \$8,647,178 | \$9,280,701 | -\$633,523 |
| 138 | 921.000 | Office Supplies & Expenses | \$3,611,288 | \$0 | \$3,611,288 | E-138 | -\$281,122 | \$3,330,166 | 88.6719% | \$0 | \$2,952,921 | \$0 | \$2,952,921 |
| 139 | 922.000 | Administrative Expenses Transferred - Credit | -\$2,754,773 | \$0 | -\$2,754,773 | E-139 | \$0 | -\$2,754,773 | 88.6719% | \$0 | -\$2,442,710 | \$0 | -\$2,442,710 |
| 140 | 923.000 | Outside Services Employed | \$3,295,542 | \$0 | \$3,295,542 | E-140 | -\$211,877 | \$3,083,665 | 88.6719% | \$0 | \$2,734,344 | \$0 | \$2,734,344 |
| 141 | 924.000 | Property Insurance | \$3,027,659 | \$0 | \$3,027,659 | E-141 | -\$149,187 | \$2,878,472 | 88.6719% | \$0 | \$2,552,396 | \$0 | \$2,552,396 |
| 142 | 925.000 | Injuries and Damages | \$1,700,012 | \$0 | \$1,700,012 | E-142 | -\$89,607 | \$1,610,405 | 88.6719% | \$0 | \$1,427,977 | \$0 | \$1,427,977 |
| 143 | 926.000 | Employee Pensions and Benefits | \$21,039,724 | \$544,301 | \$20,495,423 | E-143 | \$1,082,391 | \$22,122,115 | 88.6719% | \$2,258,841 | \$21,874,940 | \$3,268,998 | \$18,605,942 |
| 144 | 928.000 | Regulatory Commission Expenses | \$0 | \$0 | \$0 | E-144 | \$0 | \$0 | 100.0000% | \$1,002,053 | \$1,002,053 | \$0 | \$1,002,053 |
| 145 | 929.000 | Duplicate Charges - Credit | -\$230,147 | \$0 | -\$230,147 | E-145 | \$0 | -\$230,147 | 88.6719% | \$0 | -\$204,076 | \$0 | -\$204,076 |
| 146 | 930.000 | General Advertising Expense | \$2,324,060 | \$9,845 | \$2,314,215 | E-146 | -\$5,148 | \$2,318,912 | 88.6719% | \$0 | \$2,056,223 | \$8,560 | \$2,047,663 |
| 147 | 931.000 | Admin. & General - Rents | \$118,236 | \$0 | \$118,236 | E-147 | \$0 | \$118,236 | 88.6719% | \$0 | \$104,842 | \$0 | \$104,842 |
| 148 | | TOTAL OPERATION- ADMIN. & GENERAL EXP. | \$42,420,269 | \$11,227,809 | \$31,192,460 | | -\$191,338 | \$42,228,931 | | \$3,260,894 | \$40,706,088 | \$12,558,259 | \$28,147,829 |
| 149 | | MAINT., ADMIN. & GENERAL EXP. | | | | | | | | | | | |
| 150 | 935.000 | Maintenance of General Plant | \$486,748 | \$96,615 | \$390,133 | E-150 | -\$1,877 | \$484,871 | 88.6719% | \$0 | \$429,944 | \$84,006 | \$345,938 |
| 151 | | TOTAL MAINT., ADMIN. & GENERAL EXP. | \$486,748 | \$96,615 | \$390,133 | | -\$1,877 | \$484,871 | | \$0 | \$429,944 | \$84,006 | \$345,938 |
| 152 | | TOTAL ADMIN. & GENERAL EXPENSES | \$42,907,017 | \$11,324,424 | \$31,582,593 | | -\$193,215 | \$42,713,802 | | \$3,260,894 | \$41,136,032 | \$12,642,265 | \$28,493,767 |

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
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Income Statement Detail

| Line Number | A Account Number | B Income Description | C Test Year Total (D+E) | D Test Year Labor | E Test Year Non Labor | F E Adj. Number | G Total Company Adjustments (From Adj. Sch.) | H Total Company Adjusted (C+G) | I Jurisdictional Allocations | J Jurisdictional Adjustments (From Adj. Sch.) | K MO Final Adj Jurisdictional (H x I) + J | L MO Adj. Juris. Labor L + M = K | M MO Adj. Juris. Non Labor |
|-------------|---------------------|---|----------------------------------|-------------------------|-----------------------------|--------------------------|---|---|------------------------------------|--|--|---|----------------------------------|
| 153 | | INTEREST ON CUSTOMER DEPOSITS | | | | | | | | | | | |
| 154 | 431.100 | Customer Deposit Interest | \$0 | \$0 | \$0 | E-154 | \$0 | \$0 | 100.0000% | \$462,947 | \$462,947 | \$0 | \$462,947 |
| 155 | | TOTAL INTEREST ON CUSTOMER DEPOSITS | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$462,947 | \$462,947 | \$0 | \$462,947 |
| 156 | | DEPRECIATION EXPENSE | | | | | | | | | | | |
| 157 | 403.000 | Depreciation Expense, Dep. Exp. | \$62,701,471 | See note (1) | See note (1) | E-157 | See note (1) | \$62,701,471 | 89.2773% | \$3,190,116 | \$59,168,296 | See note (1) | See note (1) |
| 158 | | TOTAL DEPRECIATION EXPENSE | \$62,701,471 | \$0 | \$0 | | \$0 | \$62,701,471 | | \$3,190,116 | \$59,168,296 | \$0 | \$0 |
| 159 | | AMORTIZATION EXPENSE | | | | | | | | | | | |
| 160 | 0.000 | DSM/Pre-MEEIA Amortization | \$0 | \$0 | \$0 | E-160 | \$0 | \$0 | 0.0000% | \$1,251,453 | \$1,251,453 | \$0 | \$1,251,453 |
| 161 | 0.000 | Carrying Costs Plum Point | \$0 | \$0 | \$0 | E-161 | \$0 | \$0 | 0.0000% | \$1,987 | \$1,987 | \$0 | \$1,987 |
| 162 | 0.000 | Carrying Costs Iatan 1 | \$0 | \$0 | \$0 | E-162 | \$0 | \$0 | 0.0000% | \$84,729 | \$84,729 | \$0 | \$84,729 |
| 163 | 0.000 | Carrying Costs Iatan 2 | \$0 | \$0 | \$0 | E-163 | \$0 | \$0 | 0.0000% | \$44,828 | \$44,828 | \$0 | \$44,828 |
| 164 | 0.000 | Joplin Tornado May 2011 AAO Amort | \$0 | \$0 | \$0 | E-164 | \$0 | \$0 | 0.0000% | \$183,564 | \$183,564 | \$0 | \$183,564 |
| 165 | 403.001 | Solar Rebate Amortization | \$0 | \$0 | \$0 | E-165 | \$0 | \$0 | 100.0000% | \$172,807 | \$172,807 | \$0 | \$172,807 |
| 166 | 403.003 | MO Iatan I AmDp ER-2010-0130 - MO Only | \$47,265 | \$0 | \$47,265 | E-166 | \$0 | \$47,265 | 100.0000% | \$0 | \$47,265 | \$0 | \$47,265 |
| 167 | 403.009 | MO Iatan II AmDp ER-2011-0004 - MO Only | \$44,356 | \$0 | \$44,356 | E-167 | \$0 | \$44,356 | 100.0000% | \$0 | \$44,356 | \$0 | \$44,356 |
| 168 | 403.011 | MO PlmPt Amrt Dep ER-2011-0004 - MO Only | \$578 | \$0 | \$578 | E-168 | \$0 | \$578 | 100.0000% | \$0 | \$578 | \$0 | \$578 |
| 169 | 403.012 | Amort 5-22-11 Tornado - MO Only | \$134,549 | \$0 | \$134,549 | E-169 | \$0 | \$134,549 | 100.0000% | \$0 | \$134,549 | \$0 | \$134,549 |
| 170 | 403.013 | Plum Point, Iatan 2, and Iatan Common O&M Tracker - MO Only | \$0 | \$0 | \$0 | E-170 | \$0 | \$0 | 100.0000% | -\$176,694 | -\$176,694 | \$0 | -\$176,694 |
| 171 | 404.000 | Common Stock Issuance Exp. Amortiz | \$304,613 | \$0 | \$304,613 | E-171 | -\$304,613 | \$0 | 85.4155% | \$0 | \$0 | \$0 | \$0 |
| 172 | 404.000 | Amortization of Electric Plant | \$2,611,413 | \$0 | \$2,611,413 | E-172 | \$311,510 | \$2,922,923 | 86.1023% | \$0 | \$2,516,704 | \$0 | \$2,516,704 |
| 173 | 404.000 | Amortization of ITC | \$0 | \$0 | \$0 | E-173 | \$0 | \$0 | 100.0000% | -\$156,203 | -\$156,203 | \$0 | -\$156,203 |
| 174 | | TOTAL AMORTIZATION EXPENSE | \$3,142,774 | \$0 | \$3,142,774 | | \$6,897 | \$3,149,671 | | \$1,406,471 | \$4,149,923 | \$0 | \$4,149,923 |
| 175 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 176 | 408.141 | Prov - Foab Taxes - Electric | \$3,209,983 | \$0 | \$3,209,983 | E-176 | -\$39,135 | \$3,170,848 | 73.0400% | \$0 | \$2,315,988 | -\$28,584 | \$2,344,572 |
| 177 | 408.144 | Payroll Taxes - Iatan | \$193,824 | \$0 | \$193,824 | E-177 | \$0 | \$193,824 | 73.0400% | \$0 | \$141,569 | \$0 | \$141,569 |
| 178 | 408.511 | Prov - Fed Unemp Compens Tax | \$22,421 | \$0 | \$22,421 | E-178 | -\$1,438 | \$20,983 | 73.0400% | \$0 | \$15,326 | -\$1,050 | \$16,376 |
| 179 | 408.512 | Prov - St Unemp Compens Tax | \$35,758 | \$0 | \$35,758 | E-179 | -\$10,882 | \$24,876 | 73.0400% | \$0 | \$18,170 | -\$7,948 | \$26,118 |
| 180 | 408.610 | Property Tax | \$19,398,811 | \$0 | \$19,398,811 | E-180 | \$2,515,347 | \$21,914,158 | 89.6491% | \$0 | \$19,645,845 | \$0 | \$19,645,845 |
| 181 | 408.910 | Prov - Ecorp Franchise Tax | \$114,578 | \$0 | \$114,578 | E-181 | \$0 | \$114,578 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 182 | 408.930 | Prov - City Tax or Fee | \$0 | \$0 | \$0 | E-182 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 183 | | TOTAL OTHER OPERATING EXPENSES | \$22,975,375 | \$0 | \$22,975,375 | | \$2,463,892 | \$25,439,267 | | \$0 | \$22,136,898 | -\$37,582 | \$22,174,480 |
| 184 | | TOTAL OPERATING EXPENSE | \$405,342,036 | \$42,524,935 | \$300,115,630 | | -\$2,792,476 | \$402,549,560 | | \$8,251,788 | \$350,354,071 | \$38,996,592 | \$252,189,183 |
| 185 | | NET INCOME BEFORE TAXES | \$158,319,981 | | | | | \$161,112,457 | | -\$18,733,599 | \$121,129,305 | | |
| 186 | | INCOME TAXES | | | | | | | | | | | |
| 187 | 409.100 | Current Income Taxes | \$15,694,879 | See note (1) | See note (1) | E-187 | See note (1) | \$15,694,879 | 89.6135% | -\$14,064,730 | \$0 | See note (1) | See note (1) |
| 188 | | TOTAL INCOME TAXES | \$15,694,879 | | | | | \$15,694,879 | | -\$14,064,730 | \$0 | | |
| 189 | | DEFERRED INCOME TAXES | | | | | | | | | | | |
| 190 | 410.000 | Deferred Income Taxes - Def. Inc. Tax. | \$22,177,862 | See note (1) | See note (1) | E-190 | See note (1) | \$22,177,862 | 89.6135% | \$15,194,945 | \$35,069,303 | See note (1) | See note (1) |
| 191 | 411.000 | Amortization of Deferred ITC | \$0 | | | E-191 | | \$0 | 100.0000% | -\$332,056 | -\$332,056 | | |
| 192 | 411.411 | Amort of Excess Deferred Income Taxes | \$0 | | | E-192 | | \$0 | 100.0000% | -\$74,821 | -\$74,821 | | |
| 193 | | TOTAL DEFERRED INCOME TAXES | \$22,177,862 | | | | | \$22,177,862 | | \$14,788,068 | \$34,662,426 | | |
| 194 | | NET OPERATING INCOME | \$120,447,240 | | | | | \$123,239,716 | | -\$19,456,937 | \$86,466,879 | | |

THE EMPIRE DISTRICT ELECTRIC COMPANY

Case No. ER-2016-0023

Updated through

September 30, 2015

Income Statement Detail

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Adjustments to Income Statement Detail

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
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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 normalize SPP transmission revenues. (A. McMellen) | | \$0 | \$0 | | \$0 | \$222,925 | |
| | 2. To remove Missouri non-jurisdictional revenue. (A McMellen) | | \$0 | \$0 | | \$0 | -\$1,515,218 | |
| E-4 | Operation Supervision & Engineering | 500.000 | -\$22,553 | \$235,261 | \$212,708 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff' annualized payroll expense. (J. Green) | | -\$22,553 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Asbury Operations Expense to a five-year average. (J. Green) | | \$0 | \$9,938 | | \$0 | \$0 | |
| | 3. To normalize Riverton Operations Expense to a five-year average. (J. Green) | | \$0 | -\$50,364 | | \$0 | \$0 | |
| | 4. To normalize Iatan Operations Expense to a six-year average. (J. Green) | | \$0 | -\$18,174 | | \$0 | \$0 | |
| | 5. To normalize Iatan 2 Operations Expense to a five-year average. (J. Green) | | \$0 | \$18,623 | | \$0 | \$0 | |
| | 6. To normalize Iatan Common Operations Expense to a five-year average. (J. Green) | | \$0 | \$197,694 | | \$0 | \$0 | |
| | 7. To normalize Plum Point Operations Expense to a five-year average. (J. Green) | | \$0 | \$77,544 | | \$0 | \$0 | |
| E-6 | Fuel | 501.000 | -\$14,104 | -\$2,817,859 | -\$2,831,963 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$14,104 | \$0 | | \$0 | \$0 | |
| | 2. To adjust Fuel Expense to Staff's annualized level. (K. Foster) | | \$0 | -\$2,817,859 | | \$0 | \$0 | |
| E-7 | Fuel - MO Only | 501.100 | \$0 | \$0 | \$0 | \$0 | \$389,653 | \$389,653 |
| | 1. To annualize the SWPA amortization. (A. McMellen) | | \$0 | \$0 | | \$0 | \$389,653 | |
| E-8 | Steam Expense | 502.000 | -\$21,798 | \$501,634 | \$479,836 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$21,798 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Asbury Operations Expense to a five-year average. (J. Green) | | \$0 | -\$50,818 | | \$0 | \$0 | |
| | 3. To normalize Riverton Operations Expense to a five-year average. (J. Green) | | \$0 | \$427 | | \$0 | \$0 | |
| | 4. To normalize Iatan Operations Expense to a six-year average. (J. Green) | | \$0 | -\$10,483 | | \$0 | \$0 | |
| | 5. To normalize Iatan 2 Operations Expense to a five-year average. (J. Green) | | \$0 | -\$66,195 | | \$0 | \$0 | |
| | 6. To normalize Iatan Common Operations Expense to a five-year average. (J. Green) | | \$0 | \$460,186 | | \$0 | \$0 | |
| | 7. To normalize Plum Point Operations Expense to a five-year average. (J. Green) | | \$0 | \$168,517 | | \$0 | \$0 | |
| E-9 | Electric Expense | 505.000 | -\$7,199 | \$34,282 | \$27,083 | \$0 | \$0 | \$0 |

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Adjustments to Income Statement Detail

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$7,199 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Asbury Operations Expense to a five-year average. (J. Green) | | \$0 | -\$16,184 | | \$0 | \$0 | |
| | 3. To normalize Riverton Operations Expense to a five-year average. (J. Green) | | \$0 | -\$5,147 | | \$0 | \$0 | |
| | 4. To normalize Iatan Operations Expense to a six-year average. (J. Green) | | \$0 | -\$24,128 | | \$0 | \$0 | |
| | 5. To normalize Iatan 2 Operations Expense to a five-year average. (J. Green) | | \$0 | -\$38,719 | | \$0 | \$0 | |
| | 6. To normalize Iatan Common Operations Expense to a five-year average. (J. Green) | | \$0 | \$118,460 | | \$0 | \$0 | |
| E-10 | Misc. Steam Power Expense | 506.000 | -\$4,335 | \$252,625 | \$248,290 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$4,335 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Asbury Operations Expense to a five-year average. (J. Green) | | \$0 | \$21,353 | | \$0 | \$0 | |
| | 3. To normalize Riverton Operations Expense to a five-year average. (J. Green) | | \$0 | \$3,738 | | \$0 | \$0 | |
| | 4. To normalize Iatan Operations Expense to a six-year average. (J. Green) | | \$0 | -\$33,281 | | \$0 | \$0 | |
| | 5. To normalize Iatan 2 Operations Expense to a five-year average. (J. Green) | | \$0 | -\$25,046 | | \$0 | \$0 | |
| | 6. To normalize Iatan Common Operations Expense to a five-year average. (J. Green) | | \$0 | \$173,890 | | \$0 | \$0 | |
| | 7. To normalize Plum Point Operations Expense to a five-year average. (J. Green) | | \$0 | \$111,971 | | \$0 | \$0 | |
| E-11 | Rents | 507.000 | \$0 | -\$540 | -\$540 | \$0 | \$0 | \$0 |
| | 1. To normalize Iatan Operations Expense to a six-year average. (J. Green) | | \$0 | \$59 | | \$0 | \$0 | |
| | 2. To normalize Iatan 2 Operations Expense to a five-year average. (J. Green) | | \$0 | -\$1,533 | | \$0 | \$0 | |
| | 3. To normalize Iatan Common Operations Expense to a five-year average. (J. Green) | | \$0 | \$934 | | \$0 | \$0 | |
| E-15 | Maintenance Supervision | 510.000 | -\$8,904 | \$124,335 | \$115,431 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$8,904 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$1,892 | | \$0 | \$0 | |
| | 3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$1,591 | | \$0 | \$0 | |
| | 4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green) | | \$0 | -\$2,541 | | \$0 | \$0 | |
| | 5. To normalize Iatan 2 Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$1,455 | | \$0 | \$0 | |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 6. To normalize Iatan Common Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$8,159 | | \$0 | \$0 | |
| | 7. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$113,779 | | \$0 | \$0 | |
| E-17 | Maintenance of Structures | 511.000 | -\$9,286 | \$229,597 | \$220,311 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$9,286 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$4,155 | | \$0 | \$0 | |
| | 3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$18,889 | | \$0 | \$0 | |
| | 4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green) | | \$0 | -\$7,630 | | \$0 | \$0 | |
| | 5. To normalize Iatan 2 Maintenance Expense to a five-year average. (J. Green) | | \$0 | -\$19,957 | | \$0 | \$0 | |
| | 6. To normalize Iatan Common Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$178,794 | | \$0 | \$0 | |
| | 7. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$55,346 | | \$0 | \$0 | |
| E-18 | Maintenance of Boiler Plant | 512.000 | -\$24,270 | \$468,688 | \$444,418 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$24,270 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green) | | \$0 | -\$43,458 | | \$0 | \$0 | |
| | 3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green) | | \$0 | -\$81,477 | | \$0 | \$0 | |
| | 4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green) | | \$0 | -\$40,747 | | \$0 | \$0 | |
| | 5. To normalize Iatan 2 Maintenance Expense to a five-year average. (J. Green) | | \$0 | -\$180,994 | | \$0 | \$0 | |
| | 6. To normalize Iatan Common Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$211,486 | | \$0 | \$0 | |
| | 7. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$603,878 | | \$0 | \$0 | |
| E-19 | Maintenance of Electric Plant | 513.000 | -\$8,286 | \$15,214 | \$6,928 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$8,286 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green) | | \$0 | -\$4,169 | | \$0 | \$0 | |
| | 3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green) | | \$0 | -\$124,702 | | \$0 | \$0 | |
| | 4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green) | | \$0 | \$58,531 | | \$0 | \$0 | |
| | 5. To normalize Iatan 2 Maintenance Expense to a five-year average. (J. Green) | | \$0 | -\$15,243 | | \$0 | \$0 | |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 6. To normalize Iatan Common Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$639 | | \$0 | \$0 | |
| | 7. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$100,158 | | \$0 | \$0 | |
| E-20 | Maintenance of Misc. Steam Plant | 514.000 | -\$12,476 | \$69,177 | \$56,701 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$12,476 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$42,406 | | \$0 | \$0 | |
| | 3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green) | | \$0 | -\$17,878 | | \$0 | \$0 | |
| | 4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green) | | \$0 | -\$76 | | \$0 | \$0 | |
| | 5. To normalize Iatan 2 Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$5,132 | | \$0 | \$0 | |
| | 6. To normalize Iatan Common Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$192 | | \$0 | \$0 | |
| | 7. To normalize Plum Point Maintenance Expense to a five-year average. (J. Green) | | \$0 | \$39,401 | | \$0 | \$0 | |
| E-26 | Operation Superv/ & Engin. Hydro | 535.000 | -\$1,428 | \$1,299 | -\$129 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$1,428 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green) | | \$0 | \$1,299 | | \$0 | \$0 | |
| E-27 | Water for Power | 536.000 | \$0 | \$90 | \$90 | \$0 | \$0 | \$0 |
| | 1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green) | | \$0 | \$90 | | \$0 | \$0 | |
| E-28 | Hydraulic Expenses | 537.000 | -\$129 | \$796 | \$667 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$129 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green) | | \$0 | \$796 | | \$0 | \$0 | |
| E-29 | Electric Expense Hyrdo | 538.000 | -\$639 | -\$511 | -\$1,150 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$639 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green) | | \$0 | -\$511 | | \$0 | \$0 | |
| E-30 | Misc. Hydraulic Power Gen. Expenses | 539.000 | -\$2,394 | \$15,195 | \$12,801 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$2,394 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green) | | \$0 | \$15,195 | | \$0 | \$0 | |

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

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

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

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

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Adjustments to Income Statement Detail

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$41,195 | \$0 | | \$0 | \$0 | |
| E-89 | Distrb. - Customer Installations Expense | 587.000 | -\$2,497 | \$0 | -\$2,497 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$2,497 | \$0 | | \$0 | \$0 | |
| E-90 | Distrb. - Misc. Distribution Expense | 588.000 | -\$10,742 | -\$13 | -\$10,755 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$10,742 | \$0 | | \$0 | \$0 | |
| | 2. To normalize Riverton Maintenance Expense to a five-year average. (J. Green) | | \$0 | -\$13 | | \$0 | \$0 | |
| E-94 | Distrb. Maintenance Supervision & Engin. | 590.000 | -\$4,609 | \$0 | -\$4,609 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$4,609 | \$0 | | \$0 | \$0 | |
| E-95 | Distrb. Maintenance of Structures | 591.000 | -\$326 | \$0 | -\$326 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$326 | \$0 | | \$0 | \$0 | |
| E-96 | Distrb. Maintenance of Station Equipment | 592.000 | -\$16,375 | \$0 | -\$16,375 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$16,375 | \$0 | | \$0 | \$0 | |
| E-97 | Distrb. Maintenance of Overhead Lines | 593.000 | -\$37,644 | \$98,815 | \$61,171 | \$0 | -\$375,286 | -\$375,286 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$37,644 | \$0 | | \$0 | \$0 | |
| | 2. To amortize vegetation tracker over five-years. (J. Green) | | \$0 | \$0 | | \$0 | -\$375,286 | |
| | 3. To annualize Remediation and Inspection Expense. (J. Green) | | \$0 | \$98,815 | | \$0 | \$0 | |
| E-99 | Distrb. Maintenance of Underground Line | 594.000 | -\$7,960 | \$3,278 | -\$4,682 | \$0 | -\$18,076 | -\$18,076 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$7,960 | \$0 | | \$0 | \$0 | |
| | 2. To amortize vegetation tracker over five years. (J. Green) | | \$0 | \$0 | | \$0 | -\$18,076 | |
| | 3. To annualize Remediation and Inspection Expense. (J. Green) | | \$0 | \$3,278 | | \$0 | \$0 | |
| E-101 | Distrb. Maintenance of Line Transformers | 595.000 | -\$4,046 | \$0 | -\$4,046 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$4,046 | \$0 | | \$0 | \$0 | |
| E-102 | Distrb. Maintenance of St Lights/Signal | 596.000 | -\$2,698 | \$0 | -\$2,698 | \$0 | \$0 | \$0 |
| | 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) | | -\$2,698 | \$0 | | \$0 | \$0 | |

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Adjustments to Income Statement Detail

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
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Adjustments to Income Statement Detail

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Adjustments to Income Statement Detail

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2016-0023
Updated through
September 30, 2015
Adjustments to Income Statement Detail

| A Income Adj. Number | B Income Adjustment Description | C Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | F Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | I Jurisdictional Adjustments Total |
|---|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. Adjustment to annualize Amortization Expense. (J. Grisham) | | \$0 | \$311,510 | | \$0 | \$0 | |
| E-173 | Amortization of ITC | 404.000 | \$0 | \$0 | \$0 | \$0 | -\$156,203 | -\$156,203 |
| | 1. To refund ITC amortization. (A. McMellen) | | \$0 | \$0 | | \$0 | -\$156,203 | |
| E-176 | Prov - Foab Taxes - Electric | 408.141 | -\$39,135 | \$0 | -\$39,135 | \$0 | \$0 | \$0 |
| | 1. To adjust for Staff's annualized amount for FICA taxes. (J. Green) | | -\$39,135 | \$0 | | \$0 | \$0 | |
| E-178 | Prov - Fed Unemp Compens Tax | 408.511 | -\$1,438 | \$0 | -\$1,438 | \$0 | \$0 | \$0 |
| | 1. To adjust for Staff's annualized amount of FUTA taxes. (J. Green) | | -\$1,438 | \$0 | | \$0 | \$0 | |
| E-179 | Prov - St Unemp Compens Tax | 408.512 | -\$10,882 | \$0 | -\$10,882 | \$0 | \$0 | \$0 |
| | 1. To adjust for Staff's annualized amount of SUTA taxes. (J. Green) | | -\$10,882 | \$0 | | \$0 | \$0 | |
| E-180 | Property Tax | 408.610 | \$0 | \$2,515,347 | \$2,515,347 | \$0 | \$0 | \$0 |
| | 1. Adjustment to annualize property tax. (A. Sarver) | | \$0 | \$2,515,347 | | \$0 | \$0 | |
| E-187 | Current Income Taxes | 409.100 | \$0 | \$0 | \$0 | \$0 | -\$14,064,730 | -\$14,064,730 |
| | 1. To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | -\$14,064,730 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-190 | Deferred Income Taxes - Def. Inc. Tax. | 410.000 | \$0 | \$0 | \$0 | \$0 | \$15,194,945 | \$15,194,945 |
| | 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | | \$0 | \$15,194,945 | |
| E-191 | Amortization of Deferred ITC | 411.000 | \$0 | \$0 | \$0 | \$0 | -\$332,056 | -\$332,056 |
| | 1. To Annualize Amortization of Deferred ITC | | \$0 | \$0 | | \$0 | -\$332,056 | |
| E-192 | Amort of Excess Deferred Income Taxes | 411.411 | \$0 | \$0 | \$0 | \$0 | -\$74,821 | -\$74,821 |
| | 1. To Annualize Amort of Excess Deferred Income Taxes | | \$0 | \$0 | | \$0 | -\$74,821 | |
| Total Operating Revenues | | | \$0 | \$0 | \$0 | \$0 | -\$10,481,811 | -\$10,481,811 |
| Total Operating & Maint. Expense | | | -\$271,981 | -\$2,520,495 | -\$2,792,476 | \$2,258,841 | \$6,716,285 | \$8,975,126 |

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

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
 Case No. ER-2016-0023
 Updated through
 September 30, 2015
 Capital Structure Schedule

| Line Number | A Description | B Dollar Amount | C Percentage of Total Capital Structure | D Embedded Cost of Capital | E Weighted Cost of Capital 9.50% | F Weighted Cost of Capital 9.75% | G Weighted Cost of Capital 10.00% |
|----------------|--------------------------------------|------------------------|---|-------------------------------------|--|--|---|
| 1 | Common Stock | \$802,462,963 | 48.73% | | 4.630% | 4.752% | 4.873% |
| 2 | Other Security-Non Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% | 0.000% | 0.000% |
| 3 | Preferred Stock | \$0 | 0.00% | 0.00% | 0.000% | 0.000% | 0.000% |
| 4 | Long Term Debt | \$844,161,047 | 51.27% | 5.33% | 2.732% | 2.732% | 2.732% |
| 5 | Short Term Debt | \$0 | 0.00% | 0.00% | 0.000% | 0.000% | 0.000% |
| 6 | Other Security- Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% | 0.000% | 0.000% |
| 7 | TOTAL CAPITALIZATION | \$1,646,624,010 | 100.00% | | 7.362% | 7.484% | 7.605% |
| 8 | PreTax Cost of Capital | | | | 0.000% | 0.000% | #DIV/0! |

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

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

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

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