

Exhibit No. 21

Surrebuttal Schedule CTE-4 Storm Uri

Name	GL Account	Deferred Fuel	Deferred Legal Costs	Carrying Costs	Total
MO Deferred Storm Uri Fuel Costs (95%)	182419				
MO Deferred Storm Uri Fuel Costs (95%)	182419	\$ 192,365,016.27	\$ -	\$ 7,196,626.77	\$ 199,561,643.04
October 2021 Activity				\$ 1,085,259.30	\$ 1,085,259.30
November 2021 Activity				\$ 1,085,259.30	\$ 1,085,259.30
December 2021 Activity		\$ (8,632,928.26)		\$ 1,036,555.20	\$ (7,596,373.06)
January 2022 Activity				\$ 1,036,555.20	\$ 1,036,555.20
February 2022 Activity				\$ 1,036,555.20	\$ 1,036,555.20
March 2022 Activity				\$ 1,036,555.20	\$ 1,036,555.20
April 2022 Activity				\$ 1,036,555.20	\$ 1,036,555.20
May 2022 Activity				\$ 1,036,555.20	\$ 1,036,555.20
June 2022 Activity				\$ 1,036,555.20	\$ 1,036,555.20
July 2022 Activity				\$ 1,036,555.20	\$ 1,036,555.20
August 2022 Activity				\$ 1,036,555.20	\$ 1,036,555.20
September 2022 Activity				\$ 1,036,555.20	\$ 1,036,555.20
October 2022 Activity				\$ 1,036,555.20	\$ 1,036,555.20
November 2022 Activity				\$ 1,036,555.20	\$ 1,036,555.20
December 2022 Activity				\$ 1,036,555.20	\$ 1,036,555.20
Balance, December 31, 2022		\$ 183,732,088.01	\$ -	\$ 22,842,362.97	\$ 206,574,450.98

\$ 193,402,197.90 Uri

\$ 198,282,009.38 April 2022 General Ledger Balance

\$ 529,231.52 legal and consulting/contract
\$ 24,066,731.20 carrying

MO Deferred Storm Uri Fuel Costs (5%)	182420				
MO Deferred Storm Uri Fuel Costs (5%)	182420	\$ 10,124,474.54	\$ 133,692.51	\$ 382,832.28	\$ 10,640,999.33
October 2021 Activity		\$	\$ 700.92	\$ 57,873.16	\$ 58,574.08
November 2021 Activity				\$ 57,877.11	\$ 57,877.11
December 2021 Activity		\$ (454,364.65)	\$ 6,712.44	\$ 55,351.61	\$ (392,300.60)
January 2022 Activity				\$ 55,351.61	\$ 55,351.61
February 2022 Activity			\$ 578.66	\$ 55,354.87	\$ 55,933.53
March 2022 Activity			\$ 110,413.25	\$ 55,977.79	\$ 166,391.04
April 2022 Activity			\$ (990.00)	\$ 55,972.20	\$ 54,982.20
May 2022 Activity				\$ 55,972.20	\$ 55,972.20
June 2022 Activity				\$ 55,972.20	\$ 55,972.20
July 2022 Activity				\$ 55,972.20	\$ 55,972.20
August 2022 Activity				\$ 55,972.20	\$ 55,972.20
September 2022 Activity				\$ 55,972.20	\$ 55,972.20
October 2022 Activity				\$ 55,972.20	\$ 55,972.20
November 2022 Activity				\$ 55,972.20	\$ 55,972.20
December 2022 Activity				\$ 55,972.20	\$ 55,972.20
Balance, December 31, 2022		\$ 9,670,109.89	\$ 251,107.78	\$ 1,224,368.23	\$ 11,145,585.90

\$ 10,697,808.30 April 2022 General Ledger Balance

\$ 10,921,697.10

Def MO Securitization LF-CF 186219

August 2021 Activity	\$ 7,623.00
September 2021 Activity	\$ 3,925.00
October 2021 Activity	\$ 5,391.00
November 2021 Activity	\$ 71,908.50
December 2021 Activity	\$ 9,492.00
January 2022 Activity	\$ -
February 2022 Activity	\$ -
March 2022 Activity	\$ 96,686.50
April 2022 Activity	\$ 83,097.74
May 2022 Activity	
June 2022 Activity	
July 2022 Activity	
August 2022 Activity	
September 2022 Activity	
October 2022 Activity	
November 2022 Activity	
December 2022 Activity	
Total:	\$ 278,123.74

Missouri Fuel Adjustment
 Calculation of Interest on Customers' 95% Share of Storm Uri Deferred Costs

Surrebuttal Schedule CTE-4 Storm Uri

WACC Annual Rate 6.77%
 WACC Monthly Rate 0.56%

Note: Interest on Storm Uri deferred costs started March 1, 2021.

Accumulation Period Ending Aug 2021

	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	
Activity	\$ 168,720,211.25	-	-	23,644,805.02	-	-	
Principal Balance	\$ 168,720,211.25	168,720,211.25	168,720,211.25	192,365,016.27	192,365,016.27	192,365,016.27	
Interest Rate	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	
Monthly Interest	951,863.19	951,863.19	951,863.19	1,085,259.30	1,085,259.30	1,085,259.30	6,111,367.47
Prior Period Ending Balance	-						

Missouri Fuel Adjustment

Surrebuttal Schedule CTE-4 Storm Uri

Calculation of Interest on Customers' 95% Share of Storm Uri Deferred Costs

WACC Annual Rate 6.77%
 WACC Monthly Rate 0.56%

Note: Interest on Storm Uri deferred costs started March 1, 2021.

Accumulation Period Ending Feb 2022

	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022
Activity	\$ -	-	-	(8,632,928.26)	-	-
Principal Balance	\$ 192,365,016.27	192,365,016.27	192,365,016.27	183,732,088.01	183,732,088.01	183,732,088.01
Interest Rate	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
Monthly Interest	1,085,259.30	1,085,259.30	1,085,259.30	1,036,555.20	1,036,555.20	1,036,555.20
Prior Period Ending Balance	192,365,016.27			4,292,333.10	6,111,367.47	10,403,700.57
				\$ 194,135,788.58	December 2021 General Ledger Balance	

Missouri Fuel Adjustment

Surrebuttal Schedule CTE-4 Storm Uri

Calculation of Interest on Customers' 95% Share of Storm Uri Deferred Costs

WACC Annual Rate 6.77%
 WACC Monthly Rate 0.56%

Note: Interest on Storm Uri deferred costs started March 1, 2021.

Accumulation Period Ending August 2022

	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022
Activity	\$ -	-	-	-	-	-
Principal Balance	\$ 183,732,088.01	183,732,088.01	183,732,088.01	183,732,088.01	183,732,088.01	183,732,088.01
Interest Rate	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
Monthly Interest	1,036,555.20	1,036,555.20	1,036,555.20	1,036,555.20	1,036,555.20	1,036,555.20
Prior Period Ending Balance	183,732,088.01	198,282,009.38	Aprile 2022 General Ledger Balance			

Missouri Fuel Adjustment

Surrebuttal Schedule CTE-4 Storm Uri

Calculation of Interest on Customers' 95% Share of Storm Uri Deferred Costs

WACC Annual Rate	6.77%
WACC Monthly Rate	0.56%

Note: Interest on Storm Uri deferred costs started March 1, 2021.

Accumulation Period Ending August 2022

	Sep 2022	Oct 2022	Nov 2022	Dec 2022
Activity	\$ -	-	-	-
Principal Balance	\$ 183,732,088.01	183,732,088.01	183,732,088.01	183,732,088.01
Interest Rate	0.56%	0.56%	0.56%	0.56%
Monthly Interest	1,036,555.20	1,036,555.20	1,036,555.20	1,036,555.20
Prior Period Ending Balance	183,732,088.01	206,574,450.98	Projected December 2022 General Ledger	

Missouri Fuel Adjustment

Calculation of Interest on 5% Share of Storm Uri Deferred Costs

Surrebuttal Schedule CTE-4 Storm Uri

WACC Annual Rate 6.77%
WACC Monthly Rate 0.56%

Note: Interest on Storm Uri deferred costs started March 1, 2021.

	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021
Activity	\$ 8,880,011.12	76,078.39	34,273.29	1,249,038.92	16,145.84	23,112.05
Principal Balance	\$ 8,880,011.12	8,956,089.51	8,990,362.80	10,239,401.72	10,255,547.56	10,278,659.61
Interest Rate	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
Monthly Interest	50,098.06	50,527.27	50,720.63	57,767.29	57,858.38	57,988.77
Prior Period Ending Balance	-					

Missouri Fuel Adjustment

Calculation of Interest on 5% Share of Storm Uri Deferred Costs

Surrebuttal Schedule CTE-4 Storm Uri

WACC Annual Rate 6.77%
WACC Monthly Rate 0.56%

Note: Interest on Storm Uri deferred costs started March 1, 2021.

	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022
Activity	\$ (20,718.56)	226.00	700.92	(447,652.21)	-	578.66
Principal Balance	\$ 10,257,941.05	10,258,167.05	10,258,867.97	9,811,215.76	9,811,215.76	9,811,794.42
Interest Rate	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
Monthly Interest	57,871.88	57,873.16	57,877.11	55,351.61	55,351.61	55,354.87
Prior Period Ending Balance	10,278,659.61			10,365,149.92	December 2021 General Ledger Balance	

Missouri Fuel Adjustment

Calculation of Interest on 5% Share of Storm Uri Deferred Costs

Surrebuttal Schedule CTE-4 Storm Uri

WACC Annual Rate 6.77%
WACC Monthly Rate 0.56%

Note: Interest on Storm Uri deferred costs started March 1, 2021.

	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022
Activity	\$ 110,413.25	(990.00)			-	-
Principal Balance	\$ 9,922,207.67	9,921,217.67	9,921,217.67	9,921,217.67	9,921,217.67	9,921,217.67
Interest Rate	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
Monthly Interest	55,977.79	55,972.20	55,972.20	55,972.20	55,972.20	55,972.20
Prior Period Ending Balance	9,811,794.42	10,697,808.30	April 2022 General Ledger Balance			

Missouri Fuel Adjustment

Surrebuttal Schedule CTE-4 Storm Uri

Calculation of Interest on 5% Share of Storm Uri Deferred Costs

WACC Annual Rate 6.77%
 WACC Monthly Rate 0.56%

Note: Interest on Storm Uri deferred costs started March 1, 2021.

	Sep 2022	Oct 2022	Nov 2022	Nov 2022	Dec 2022
Activity					-
Principal Balance	\$ 9,921,217.67	9,921,217.67	9,921,217.67	9,921,217.67	9,921,217.67
Interest Rate	0.56%	0.56%	0.56%	0.56%	0.56%
Monthly Interest	55,972.20	55,972.20	55,972.20	55,972.20	55,972.20
Prior Period Ending Balance	9,921,217.67				11,201,558.10

Sum of Amount	Year												2021 Total	2022				2022 Total	Grand Total
	Period													1	2	3	4		
Account	3	4	5	6	7	8	9	10	11	12									
182419	168,720,211	173,641	116,698	27,661,327	815,759	988,746	1,085,259	1,085,259	1,085,259	(7,596,373)	194,135,789	1,036,555.20	1,036,555.20	1,036,555.20	1,036,555.20	4,146,221	198,282,009		
182420	8,880,011	76,078	34,273	1,462,168	75,115	75,974	37,379	58,574	57,877	(392,301)	10,365,150	55,351.54	55,933.53	166,385.45	54,982.20	332,653	10,697,803		
186219						7,623.00	3,925.00	5,391.00	71,908.50	9,492.00	98,339.50			96,686.50	83,097.74	179,784	278,124		
Grand Total	177,600,222	249,720	150,971	29,123,495	890,875	1,072,343	1,126,564	1,149,224	1,215,045	(7,979,182)	204,599,278	1,091,907	1,092,489	1,299,627	1,174,635	4,658,658	209,257,936		

Unit	Account	Dept	Product	Project	Line Descr	Amount	Journal ID	Period	Year
GL001	182420	999	LF		AP Accruals	9,027.00	APA0068177	8	2021
GL001	182420	102	FU		MO FAC Def Stm Uri 5% 1221	(454,364.65)	MOFAC21	12	2021
GL001	182420	102	FU		Defer LU Shareholders Extraord	546,141.47	0000067348	6	2021
GL001	182420	102	FU		Defer LU Shareholders Extraord	49,011.93	0000067348	6	2021
GL001	182420	102	FU		Defer LU Shareholders Extraord	649,310.02	0000067348	6	2021
GL001	182420	660	LF		AP Accruals	6,706.25	APA0065741	4	2021
GL001	182420	000	FE		AP Accruals	578.66	APA0072428	2	2022
GL001	182420	000	MA		Nixon Peabody	226.00	MNAP1-0921	9	2021
GL001	182420	102	FU		Interest MO FAC 5% Def 0821	57,988.77	INTSTMURIA	8	2021
GL001	182420	102	FU		Int MOFAC 5% Def Adj 03-0721	(5,126.49)	INTSTMURIA	8	2021
GL001	182420	999	LF		AP Accruals	26,322.91	APA0066566	5	2021
GL001	182420	999	FE		AP Accruals	700.92	APA0070172	11	2021
GL001	182420	660	CF		AP Accruals	226.00	APA0070172	11	2021
GL001	182420	999	LF		AP Accruals	69,372.14	APA0065950	4	2021
GL001	182420	000	CF		AP Accruals	109,423.25	APA0072856	3	2022
GL001	182420	102	FU		Interest MO FAC 5% Def 0422	55,972.20	INTSTMURIA	4	2022
GL001	182420	999	MA		Olsson Associates	(700.92)	AP-UPLD	11	2021
GL001	182420	660	MA		Nixon Peabody LLP	(226.00)	AP-UPLD	11	2021
GL001	182420	000	LF		Cor V-39998 Bracewell	540.55	APCOR-0821	8	2021
GL001	182420	102	FU		Interest MO FAC 5% Def 0921	57,871.88	INTSTMURIA	9	2021
GL001	182420	250	CF		AP Accruals	6,712.37	APA0071424	1	2022
GL001	182420	102	FU		Interest MO FAC 5% Def 1021	57,873.16	INTSTMURIA	10	2021
GL001	182420	660	MA		Nixon Peabody	1,469.00	MNAP5-0621	6	2021
GL001	182420	999	MA		Olsson Associates	700.92	AP-UPLD	10	2021
GL001	182420	660	MA		Nixon Peabody LLP	226.00	AP-UPLD	10	2021
GL001	182420	660	MA		Conner Winters	(990.00)	MNAP1-0322	4	2022
GL001	182420	102	FU		Interest MO FAC 5% Def 0322	55,972.20	INTSTMURIA	3	2022
GL001	182420	102	FU		Int MO FAC 5% Def 1221 Rvrs	(57,877.11)	INTSTMURIC	12	2021
GL001	182420	102	FU		Interest MO FAC 5% Def 0222	55,354.87	INTSTMURIA	2	2022
GL001	182420	660	MA		Conner Winters	(11,315.00)	MNAP7-0821	9	2021
GL001	182420	660	MA		Conner Winters	(11,086.00)	MNAP7-0821	9	2021
GL001	182420	102	FU		Interest MO FAC 5% Def 0122	55,351.61	INTSTMURIA	1	2022
GL001	182420	102	FU		Interest MO FAC 5% Def 1221	57,877.11	INTSTMURIA	12	2021
GL001	182420	102	FU		Int MO FAC 5% Def 0321-0521	154,252.16	INTSTRMURI	6	2021
GL001	182420	102	FU		Interest MO FAC 5% Def 0621	58,876.56	INTSTRMURI	6	2021
GL001	182420	660	LF		AP Accruals	11,694.34	APA0067800	7	2021
GL001	182420	660	MA		Conner Winters	990.00	MNAP1-0322	3	2022
GL001	182420	999	MA		Bracewell LLP	9,027.00	AP-UPLD	7	2021
GL001	182420	000	MA		Utilicast	(6,712.44)	MNAP9-1221	1	2022
GL001	182420	100	MA		Baird Holm	(3,106.50)	MNAP1-0621	7	2021
GL001	182420	100	MA		Baird Holm	3,106.50	MNAP1-0621	6	2021
GL001	182420	000	LF		Cor V-39998 Bracewell	1,913.54	APCOR-0921	9	2021
GL001	182420	000	LF		Cor 8-21 APCOR Bracewell	(540.55)	APCOR-0921	9	2021
GL001	182420	102	FU		Interest MO FAC 5% Def 0721	58,969.40	INTSTRMURI	7	2021
GL001	182420	000	MA		Utilicast	6,712.44	MNAP9-1221	12	2021
GL001	182420	660	CF		00280040 Nixon Peabody LLP	(169.50)	APCOR4	12	2021
GL001	182420	660	LF		00286856 Nixon Peabody LLP	226.00	APCOR4	12	2021
GL001	182420	660	CF		00286856 Nixon Peabody LLP	(226.00)	APCOR4	12	2021
GL001	182420	660	LF		00280040 Nixon Peabody LLP	169.50	APCOR4	12	2021
GL001	182420	660	CF		AP Accruals	169.50	APA0068506	8	2021
GL001	182420	999	MA		Bracewell LLP	(9,027.00)	AP-UPLD	8	2021
GL001	182420	102	FU		Defer LU Shareholders Extraord	8,880,011.12	000006577	3	2021
GL001	182420	660	MA		Nixon Peabody	(1,469.00)	MNAP5-0621	7	2021
GL001	182420	660	MA		Conner Winters	11,316.00	MNAP7-0821	8	2021
GL001	182420	660	MA		Conner Winters	11,086.00	MNAP7-0821	8	2021
GL001	182420	102	FU		Interest MO FAC 5% Def 1121	57,877.11	INTSTMURIA	11	2021
GL001	182420	660	LF		AP Accruals	7,950.38	APA0066407	5	2021
GL001	182420	000	MA		Nixon Peabody	(226.00)	MNAP1-0921	10	2021
GL001	182420	999	CF		AP Accruals	310.45	APA0069106	9	2021
GL001	182420	102	FU		Int MO FAC 5% Def 1221 Corr	55,351.61	INTSTMURIE	12	2021

The Empire District Electric Company
EO-2022-0193
Missouri Asbury Securitization
Asbury AAO Liability

Surrebuttal Schedule CTE-5 Asbury

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Missouri	Total Missouri	Total Missouri	Total Missouri
					Test Year Ending Balance (1) (e)	AAO Compliance Jan 2020 - May 2022 (2) (f)	AAO Pro Forma Ending Balance (3) (g)	Pro Forma Adjustment (h) = (g) - (e) (h)
ASBURY AAO LIABILITY								
1			Plant In Service		\$ (163,247,305)	\$ (217,663,073)	\$ -	\$ 163,247,305
2			Remaining Plant		-	(1,871,468)	-	-
3			Accumulated Depreciation		46,964,082	62,618,776	-	(46,964,082)
4			Remaining Plant Accumulated Depreciation		-	(819,703)	-	-
5			Fuel Inventories		(2,960,598)	(2,414,632)	-	2,960,598
6			Cash Working Capital		-	128,938	-	-
7			ADIT		24,206,275	(3,390,733)	-	(24,206,275)
8			Excess ADIT		12,700,795	7,311,983	-	(12,700,795)
9			Total Net Rate Base		(82,336,751)	(156,099,913)	-	82,336,751
10			ROR		6.77%			
11			Return On Asbury		(5,574,195)	(25,950,393)	-	5,574,195
12			Revenue From Scrap Value or Value of Items Sold		-	(10,277)	(10,277)	(10,277)
13			Any Fuel or SPP Revenues/Expenses not flowed through FAC		-	-	-	-
14			Depreciation Expense		(5,217,840)	(23,480,284)	(23,480,289)	(18,262,449)
15			All Non-Fuel/Non-Labor Operating & Maintenance Expenses		(3,098,844)	(9,714,057)	(9,056,478)	(5,957,634)
16			Labor Expenses		-	-	-	-
17			Property Taxes		-	(4,822,415)	(4,523,827)	(4,523,827)
18			Non-Labor Asbury Retirement/Decommissioning Costs		-	3,959,602	3,959,602	3,959,602
19			Asbury AAO Liability Before Gross Up:		(13,890,879)	(60,017,823)	(33,111,269)	(19,220,390)
20			Gross Revenue Conversion Factor		-	1.3130 (18,787,195)	1.3130 (10,364,719)	(10,364,719)
21	254	254124	Total Asbury AAO Liability:		\$ (13,890,879)	\$ (78,805,018)	\$ (43,475,988)	\$ (29,585,109)
					Check	-	-	-

Footnote:

(1) - The test year data was obtained from the general ledger support.

(2) - This is the amount that needs to be included in the AAO liability at the end of May 2022 to comply with the ER-2019-0374 Order.

(3) - This is the amount that the Company is proposing to be in the AAO liability at the end of May 2022, as the Company's position is that it should still be able to recover Asbury related rate base and only the income statement items that are related to the retirement of Asbury should be included in the AAO liability.

Source: The compliance amount was obtained from the AAO compliance tab of this workbook to show the balance of the AAO expected to be incurred by the end of May 2022.

Purpose: The Company believes it should still receive recovery of its Asbury rate base items; therefore, only the income statement items through May 2022 are being included in the Asbury AAO.

The Empire District Electric Company
EO-2022-0193
Missouri Asbury Securitization
Asbury AAO Compliance Tracker

Surrebuttal Schedule CTE-5 Asbury

Line No.	Description (a)	Total Missouri	Total Missouri	Total Missouri	Actuals Check
		AAO Baseline Annual Amount (1)	AAO Baseline Jan 2020 - May 2022 (2)	AAO Compliance Jan 2020 - May 2022 (3)	Total Missouri Asbury Actuals Jan 2020 - May 2022 (e) = (c) + (d)
		(b)	(c) = ((b)/12) x 29	(d)	
ASBURY AAO LIABILITY					
1	Plant In Service	\$ 217,663,073	\$ 217,663,073	\$ (217,663,073)	-
2	Remaining Plant (4)	18,634,579	18,634,579	(1,871,468)	16,763,111
3	Accumulated Depreciation	(62,618,776)	(62,618,776)	62,618,776	-
4	Remaining Plant Accumulated Depreciation (4)	(6,081,673)	(6,081,673)	(819,703)	(6,901,377)
5	Fuel Inventories	3,947,465	3,947,465	(2,414,632)	1,532,832
6	Cash Working Capital	(128,938)	(128,938)	128,938	-
7	ADIT	(32,275,034)	(32,275,034)	(3,390,733)	(35,665,767)
8	Excess ADIT	(16,934,393)	(16,934,393)	7,311,983	(9,622,411)
9	Total Net Rate Base	122,206,302	122,206,302	(156,099,913)	(33,893,611)
10	ROR	6.77%	16.36%		
11	Return On Asbury	8,273,367	19,993,969	(25,950,393)	(5,956,423)
12	Revenue From Scrap Value or Value of Items Sold	-	-	(10,277)	(10,277)
13	Any Fuel or SPP Revenues/Expenses not flowed through FAC	-	-	-	-
14	Depreciation Expense	10,435,684	25,219,569	(23,480,284)	1,739,286
15	All Non-Fuel/Non-Labor Operating & Maintenance Expenses	4,131,795	9,985,172	(9,714,057)	271,115
16	Labor Expenses (5)	-	-	-	-
17	Property Taxes	2,296,582	5,550,074	(4,822,415)	727,659
18	Non-Labor Asbury Retirement/Decommissioning Costs	-	-	3,959,602	3,959,602
19	Asbury AAO Liability Before Gross Up:	25,137,428	60,748,785	(60,017,823)	730,962
20	Gross Revenue Conversion Factor	1.3130	1.3130	1.3130	1.3130
21	Total Asbury AAO Liability:	\$ 33,006,120	\$ 79,764,790	\$ (78,805,018)	\$ 959,772
	Check	-	-	-	(0)

Footnote:

(1) - Baseline is the annual amounts approved in Case No. ER-2019-0374

(2) - Baseline amount was adjusted to show 28 months so that it can be compared to the AAO balance for costs incurred from January 2020 to May 2022

(3) - This is the amount that needs to be included in the AAO liability at the end of the May 2022 to comply with the ER-2019-0374 Order

(4) - Represents remaining Asbury assets that were not retired; this was not initially included in the AAO baseline, however it should be so that the estimate can be trued-up for what actually was kept in service.

(5) - Labor expense baseline is zero as these employees are being retained and their time is still an incurred cost; therefore no AAO liability is incurred

Purpose: To determine the amount that should be booked in the AAO liability for January 2020 to May 2022, to comply with the ER-2019-0374 Amended Report and Order.

Line No.	Account	Description	Reference	Total Company Balance 3/31/2019	Reclass	Total Company Reclassified 3/31/2019	Missouri Allocation Factor (1)	Missouri Balance 3/31/2019	Total Company Balance 1/31/2020	Missouri Allocation Factor	Missouri Balance 1/31/2020	Total Retail	
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h) = (f) x (g)	(i)	(j)	(k) = (i) x (j)		
1		Asbury:											
2	310	Land and Land Rights	WP - PIS Detail	1,349,995	-	1,349,995	84.04%	1,134,536	1,349,995	84.04%	1,134,536	1,349,995	
3	311	Structures and Improvements		21,571,789	-	21,571,789	84.04%	18,128,931	20,997,202	84.04%	17,646,049	20,997,202	
4	312	Boiler Plant Equipment		218,214,715	-	218,214,715	84.04%	183,387,646	214,424,513	84.04%	180,202,361	214,424,513	
5	312.AT	Unit Train		-	-	-	84.04%	-	-	84.04%	-	-	
6	312.ALS	Operating Leases		214,605	-	214,605	84.04%	180,354	-	84.04%	-	-	
7	314	Turbogenerator Units		36,723,935	-	36,723,935	84.04%	30,862,795	35,934,294	84.04%	30,199,181	35,934,294	
8	315	Accessory Electric Equipment		6,886,420	-	6,886,420	84.04%	5,787,347	6,384,012	84.04%	5,365,123	6,384,012	
9	316	Misc Power Plant Equipment		2,486,317	-	2,486,317	84.04%	2,089,501	2,082,820	84.04%	1,750,402	2,082,820	
												Staff Number:	
9		Total Asbury Electric Plant in Service	WP - PIS Detail	\$ 287,447,775	\$ -	\$ 287,447,775		\$ 241,571,110	\$ 281,172,837		\$ 236,297,652	236,297,653	281,172,837
		<u>Estimated MO Portion of Plant to Be Retained:</u>									18,634,579	22,202,525	
		<u>Estimated Plant to Be Retired at 03/02/2020</u>									217,663,073.15	258,970,312	

Footnotes:

(A) - Kodiak is currently being recorded in distribution plant and direct assigned to the MO jurisdiction. After review it was determined Kodiak is serving more than just the Missouri jurisdiction. The Kodiak balance is then being reclassified into the general plant and allocated across the jurisdictions.

(1) - Allocation factors for the ordered model were approved in the Commission Order.

12 Months Ending January 31, 2020

Line No.	Account	Description	Reference	Total Company	Reclass	Reference	Total Company	Retail				Resale		Total Company
				Ending Balance			Reclassified Ending Balance	Missouri Allocation	Kansas Allocation	Arkansas Allocation	Oklahoma Allocation	MO Resale Allocation	KS Resale Allocation	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1		Production Plant - Asbury:												
2	310	Land and Land Rights	WP - PIS Detail	-	-	-	-	-	-	-	-	-	-	(1)
3	311	Structures and Improvements		7,500,846	-	7,500,846	6,303,711	368,216	228,091	204,135	389,725	14,296	(1)	7,508,173
4	312	Boiler Plant Equipment		62,568,332	-	62,568,332	52,582,426	3,071,478	1,902,619	1,702,795	3,250,889	119,249	(1)	62,629,457
5	312.AT	Unit Train		-	-	-	-	(62,843)	5,013	(34,840)	(66,514)	(2,440)	(1)	(161,624)
6	314	Turbogenerator Units		7,960,458	-	7,960,458	6,689,969	390,779	242,067	216,644	413,605	15,172	(1)	7,968,234
7	315	Accessory Electric Equipment		2,829,322	-	2,829,322	2,377,762	138,891	86,036	77,000	147,004	5,392	(1)	2,832,086
8	316	Misc Power Plant Equipment		888,365	-	888,365	746,582	43,610	27,014	24,177	46,157	1,693	(1)	889,233
9		Total Accumulated Depreciation/Amortization:	WP - PIS Detail, (D)	<u>\$ 81,747,322</u>	<u>\$ -</u>	<u>\$ 81,747,322</u>	<u>\$ 68,700,450</u>	<u>\$ 3,950,131</u>	<u>\$ 2,490,839</u>	<u>\$ 2,189,912</u>	<u>\$ 4,180,866</u>	<u>\$ 153,363</u>		<u>\$ 81,665,560</u>
		Estimated Plant To Be Retained A/D					6,081,673							
		Total Estimated AD To Be Retired:				68700450	\$ 62,618,776.28							

Footnotes:

(1) - Production/Transmission Plant Allocator:

Missouri	84.04%	WP - 12 Month Average Peak Allocator
Kansas	4.91%	WP - 12 Month Average Peak Allocator
Arkansas	3.04%	WP - 12 Month Average Peak Allocator
Oklahoma	2.72%	WP - 12 Month Average Peak Allocator
MO - Resale	5.20%	WP - 12 Month Average Peak Allocator
KS - Resale	0.19%	WP - 12 Month Average Peak Allocator
Total:	100.10%	

Updated to reflect Commission Order

Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand.

Source: See Reference column (c).

Purpose: To determine the total company, as well as, jurisdictional amounts of accumulated depreciation.



The Empire District Electric Company

Missouri Jurisdiction

Docket No. ER-2019-0374

Estimated Asbury - Annualized Amortization and Depreciation Expense

Surrebuttal Schedule CTE-5 Asbury

Line No.	FERC (a)	Description (b)	Reference (c)	Missouri Plant in Service 1/31/2020 (d)	Missouri Plant In Service To Be Retained	Missouri Plant Estimated to Be Retired	Current Depreciation/Amortization Rates (1) (e)	Missouri Depreciation Expense 1/31/2020 (f) = (d) x (e)
1	310A	Land and Land Rights		1,134,536	1,242,127	(107,591)	0.00%	-
2	311A	Structures and Improvements		17,646,049	11,036,931	6,609,118	4.29%	283,531
3	312A	Boiler Plant and Equipment		180,202,361	3,247,680	176,954,681	4.82%	8,529,216
4	312AT	(Unit Train)		-	-	-	6.67%	-
5	312	Operating Leases		-	-	-	0.00%	-
6	314A	Turbogenerators		30,199,181	5,580	30,193,601	4.89%	1,476,467
7	315A	Accessory Electric Equipment		5,365,123	2,357,891	3,007,232	3.78%	113,673
8	316A	Misc. Equipment		1,750,402	744,370.45	1,006,032	3.26%	32,797
9		Total Asbury Depreciation:		236,297,652	18,634,579	217,663,073		10,435,684
				-		-		Staff 11,179,375.00

Footnotes:

(1) - The current Missouri depreciation rates are from Docket No. ER-2016-0023, except for Intangible Plant and Charging Stations, which are proposed rates.

Purpose: To present the estimated annualized depreciation expense for Asbury to depreciation expense.



The Empire District Electric Company
 Missouri Jurisdiction
 Docket No. ER-2019-0374
 Estimated Asbury Property Tax

Surrebuttal Schedule CTE-5 Asbury

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Missouri Property Tax Adjustment (e)
<u>PROPERTY TAX EXPENSE</u>					
1			Missouri Pro-Forma Gross Asbury Plant Balance	Asbury - Plant in Service	236,297,652
2			Property Tax Rate	IS ADJ 18	0.97%
3			Missouri Adjusted Property Tax Expense		<u>2,296,582</u>

Purpose: To reflect estimated property tax for Asbury as of 1/31/2020.

HIGHLY CONFIDENTIAL

Surrebuttal Schedule CTE-5 Asbury

EDE Direct	Staff Direct	EDE Rebuttal
<u>\$20,353,680</u>	<u>\$13,738,001</u>	<u>\$16,993,556</u>

Coal

Asbury \$4,784,806 Staff's calculation with 60 days instead of 18 days

82.50%

Missouri Portion: \$3,947,465



The Empire District Electric Company
 Missouri Jurisdiction
 Docket No. ER-2019-0374
 ADIT True-Up

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company					Reference (j)	Total Company	Missouri Allocation Factor (l)	Missouri
					ADIT 1/31/2020 (e)	Non-Cash Item/ Non-Electric (f)	Plant (g)	Disallowed Plant (h)	Exclude as Already Tax Effected (i)		Reclassified ADIT 1/31/2020 (k) = (e) thru (i)		ADIT 1/31/2020 (m) = (k) x (l)
<u>ACCUMULATED DEFERRED TAX ASSETS</u>													
1	190	190112	Acc DF Tx-Ozark Beach Loss Gen	4ST01-20	\$ (2,949,952)	\$ -	\$ -	\$ -	\$ -		\$ (2,949,952)	85.35%	\$ (2,517,860)
2	190	190113	Def ITC Cr-Adv Coal		(2,776,272)	2,776,272	-	-	-		-	85.35%	-
3	190	190114	Def Tax Asset-Reg Plan Amort		4,290,545	-	-	-	-		4,290,545	100.00%	4,290,545
4	190	190122	Def Fd Inc Tx-Acr Rate Ref-Ark		2,249	-	-	-	-		2,249	0.00%	-
5	190	190123	Def Inc Tax - Hedge Trans Gain		663,653	-	-	-	-		663,653	85.35%	566,445
6	190	190124	Def Fd Tax Asset - Misc		(3,087,245)	-	-	-	-		(3,087,245)	85.35%	(2,635,043)
7	190	190125	FAS123 Deferred Tax Asset		646,911	-	-	-	-		646,911	0.00%	-
8	190	190211	Def Inc Tx - Disallow Plant		841,043	-	-	(841,043)	-		-	85.35%	-
9	190	190230	Def Tx Net Operating Loss		2,601,504	-	(2,601,504)	-	-		-	85.35%	-
10	190	190260	Def Fd Inc Tx-Of & Dir Def Com		(1,355,136)	-	-	-	-		(1,355,136)	85.35%	(1,156,644)
11	190	190310	Def Fd Inc Tx-Contrb-Aid Const		7,197,354	-	-	-	-		7,197,354	85.35%	6,143,128
12	190	190320	Def Inc Tx-Def Tx Asset Fas109		55,976,998	(55,976,998)	-	-	-		-	85.35%	-
13	190	190330	Def Inc Tx-Pbop Costs		1,538,361	-	-	-	-		1,538,361	85.35%	1,313,031
14	190	190331	Def Inc Tx-Postret Ben-Pension		(9,558,093)	-	-	-	-		(9,558,093)	85.35%	(8,158,080)
15	190	190340	Acn Def Inc Tx-Int Capitalized		11,186,615	-	-	-	-		11,186,615	85.35%	9,548,065
16	190	190350	Acn Def Inc Tx - Alt Minmn Tax		(433,171)	-	-	-	433,171		-	85.35%	-
17	190	190356	Deferred Tax - FAS 158		23,176,054	(23,176,054)	-	-	-		-	85.35%	-
18	190	190410	SWPA Oz Beach Def Tx-AR		145,751	-	-	-	-		145,751	0.00%	-
19	190	190420	SWPA Oz Beach Def Tx-KS		87,950	-	-	-	-		87,950	0.00%	-
20	190	190430	SWPA Oz Beach Def Tx-MO		850,821	-	-	-	-		850,821	100.00%	850,821
21	190	190440	SWPA Oz Beach Def Tx-OK		48,424	-	-	-	-		48,424	0.00%	-
22	190	190450	SWPA Oz Beach Def Tx-FERC		407,985	-	-	-	-		407,985	0.00%	-
23			Total Accumulated Deferred Tax Assets:		89,502,351	(76,376,780)	(2,601,504)	(841,043)	433,171		10,116,195		8,244,410
<u>ACCUMULATED DEFERRED TAX LIABILITIES</u>													
24	282	282100	Accum Def Fed Inc Tx-Ld Elect	4ST01-20	(274,962,951)	-	2,601,504	841,043	-		(271,520,404)	85.35%	(231,749,678)
25	282	282120	Accum Def Fed Inc Tx-Ld Ks Jur		(398,242)	-	-	-	-		(398,242)	0.00%	-
26	282	282130	Acc Def Fed Inc Tx-LD NonUT DR		36,953	(36,953)	-	-	-		-	85.35%	-
27	282	282135	Acc Def Fed Inc Tx-LD NonUT CR		29,596	(29,596)	-	-	-		-	85.35%	-
28	282	282140	Accum Def Fed Inc Tx-Ld Ok Jur		(90,998)	-	-	-	-		(90,998)	0.00%	-
29	282	282150	Accm Def Fed Inc Tx-Ld Ferc Jr		(208,920)	-	-	-	-		(208,920)	0.00%	-
30	282	282200	Accumul Def Inc Tx-Ld Water		(1,146,526)	1,146,526	-	-	-		-	85.35%	-
31	283	283100	Accm Def Fed Inc Tx-2Nd 5Yr Mn		261	-	-	-	-		261	85.35%	222
32	283	283103	Acc Def Tax-Repair Allowance		(13,512,815)	-	-	-	-		(13,512,815)	85.35%	(11,533,537)
33	283	283116	Def Tax Liab-latan Def Charges		(3,196,642)	-	-	-	-		(3,196,642)	100.00%	(3,196,642)
34	283	283123	Def Inc Tax - Hedge Trans Loss		(1,431,125)	-	-	-	-		(1,431,125)	85.35%	(1,221,502)
35	283	283139	Deferred Tax Liab Fuel Costs		1,080,282	-	-	-	-		1,080,282	85.35%	922,049
36	283	283366	Def Tx-ITC Tx Basis Red-latan		(4,654,462)	4,654,462	-	-	-		-	85.35%	-
37	283	283400	Accm Def Fed Inc Tx-Lic Softwr		(2,017,340)	-	-	-	-		(2,017,340)	85.35%	(1,721,852)
38	283	283900	Acc Def Tx-Loss Reacq Debt		(1,547,653)	-	-	-	-		(1,547,653)	85.35%	(1,320,962)
39	283	283914	Def Inc Tax - FAS158		(23,176,054)	23,176,054	-	-	-		-	85.35%	-
40	283	283915	Def Inc Tax-DefTx Liab Fas 109		(8,668,421)	8,668,421	-	-	-		-	85.35%	-
41	283	283917	Def Tx Liab-Equity AFUDC		(13,389,812)	13,389,812	-	-	-		-	85.35%	-
42	283	283921	Def Inc Tx Ice Storm Exp		(31,968)	-	-	-	-		(31,968)	85.35%	(27,286)
43			Total Accumulated Deferred Tax Liabilities:		(347,286,840)	50,968,727	2,601,504	841,043	-		(292,875,566)		(249,849,188)
44			Total Accumulated Deferred Income Taxes:		\$ (257,784,489)	\$ (25,408,053)	\$ -	\$ -	\$ 433,171		\$ (282,759,371)		\$ (241,604,778)
45			Estimated Allocation of ADIT Related to Asbury										13.36%
46			Missouri Jurisdiction Adjustment										\$ (32,275,034)



The Empire District Electric Company
 Missouri Jurisdiction
 Docket No. ER-2019-0374
 Excess ADIT

Surrebuttal Schedule CTE-5 Asbury

Line No.	FERC (a)	Account (b)	Description (c)	Reference (d)	Total Company Ending Balance 3/31/2019 (e)	Non-cash/Non-Electric (f)	Reference (g)	Total Company Reclassified Ending Balance 3/31/2019 (h) = (e) + (f)	Missouri Allocation Factor (i)	Missouri Balance 3/31/2019 (j) = (h) x (i)
			<u>REGULATORY LIABILITIES</u>							
1	254	254430	MO Return of Excess DefTx 2017		(147,953,193)	-		(147,953,193)	85.68%	(126,767,653)
2			Total Regulatory Liabilities		<u>\$ (147,953,193)</u>	<u>\$ -</u>		<u>\$ (147,953,193)</u>		<u>\$ (126,767,653)</u>
										13.36%
										(16,934,393)

(1) - Allocation factors for the true-up model are from the January 2020 4-state.



The Empire District Electric Company
 Missouri Jurisdiction
 Docket No. ER-2019-0374
 RB ADJ 12 - Cash Working Capital - True-Up

		Final Order					
Line	Description	Revenue Requirement Amount	Average Daily Amount	Revenue Lag	Expense Lead	Net (Lead)/Lag Days	Working Capital Requirement
1	<u>Operation and Maintenance Expenses</u>	Need expense inputs to match Staff					
2	1 Payroll Expense		-	42.13	(12.00)	30.13	\$ -
3	2 Federal Income Tax Withheld		-	42.13	(15.50)	26.63	\$ -
4	2 State Income Tax Withheld		-	42.13	(20.06)	22.07	\$ -
5	2 FICA Tax Withheld		-	42.13	(15.50)	26.63	\$ -
6	** Accrued Vacation		-	42.13	(182.50)	(140.37)	\$ -
7	3 Fuel - Coal		-	42.13	(25.11)	17.02	\$ -
8	3 Fuel - Gas		-	42.13	(37.17)	4.96	\$ -
9	3 Fuel - Purchased Oil		-	42.13	(21.47)	20.66	\$ -
10	3 Purchased Power		-	42.13	(34.95)	7.18	\$ -
11	4 401K		-	42.13	(11.06)	31.07	\$ -
12	5 Life Insurance and AD&D		-	42.13	(25.75)	16.38	\$ -
13	6 Employers Healthcare/Dental/Vision		-	42.13	(11.29)	30.84	\$ -
14	7 Pension and OPEB Expense		-	42.13	(60.75)	(18.62)	\$ -
15	8 PSC Assessment		-	42.13	25.50	67.63	\$ -
16	9 Incentive Compensation		-	42.13	(290.50)	(248.37)	\$ -
17	10 Bad Debt Expense		-	42.13	0.00	42.13	\$ -
18	11 Cash Vouchers	4,131,795	11,320	42.13	(35.14)	6.99	\$ 79,127
19	<u>Total O&M Expenses</u>	<u>\$ 4,131,795</u>	<u>\$ 11,320</u>				<u>\$ 79,127</u>
20	<u>Taxes Other Than Income Taxes</u>						
21	12 FICA - Employer Portion		-	42.13	(15.50)	26.63	\$ -
22	13 Federal Unemployment Taxes		-	42.13	(75.20)	(33.07)	\$ -
23	14 State Unemployment Taxes		-	42.13	(75.20)	(33.07)	\$ -
24	15 MO Gross Receipts Tax		-	26.92	(16.90)	10.02	\$ -
25	16 Property Tax	\$ 2,296,582	6,292	42.13	(204.80)	(162.67)	\$ (1,023,521)
26	** Sales Tax		-	26.92	(4.53)	22.39	\$ -
27	<u>Total Taxes Other Than Income Taxes</u>	<u>\$ 2,296,582</u>	<u>\$ 6,292</u>				<u>\$ (1,023,521)</u>
28	<u>Tax Offset From Rate Base</u>						
29	17 Federal Tax Offset		-	42.13	(39.38)	2.75	\$ -
30	17 State Tax Offset		-	42.13	(39.38)	2.75	\$ -
31	City Tax Offset		-	0.00	0.00	0.00	\$ -
32	18 Interest Expense Offset		-	42.13	(91.11)	(48.98)	\$ -
33	<u>Total Offset From Rate Base</u>	<u>\$ -</u>	<u>\$ -</u>				<u>\$ -</u>
34	<u>Total</u>	<u>\$ 6,428,378</u>	<u>\$ 17,612</u>				<u>\$ (944,394)</u>

NON-LABOR O&M BY PLANT

AS OF DATE:													Surrebuttal Schedule CTE-5 Asbury			
2019-12-31													Total Non-Labor Time-Up	Total Labor Time-Up	Total GL Balance of Dept 110 & 150	
	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020				
Conv & Seminar-Operations	500011	\$ 1,096	\$ 656	\$ 656	\$ 4,665	\$ 656	\$ 656	\$ 7,745	\$ 5,150	\$ 6,146	\$ 1,382	\$ 656	\$ 4,961	\$ 34,426	\$ 108,975	\$ 143,402
Opr Spr & Eng-Air Abate&Monit	500036	8,600	8,400	(22,688)	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	54,612	47,043	101,655
Op Supv-Water Monit & Compliance	500037	167	5,911	5,421	5,003	19,300	15,353	14,838	12,999	10,353	645	12,983	786	5,187	3,804	8,791
Operation Supervision & Eng	500039	5,405	5,911	5,421	14,616	19,300	15,353	14,838	12,999	10,353	645	12,983	786	118,788	680,524	799,312
Micro Software-Production	500046	-	555	-	-	-	-	-	-	-	-	-	-	555	-	555
Exp Of Feedwater System	502093	5,004	5,317	2,863	2,456	3,396	2,054	2,372	1,980	3,332	3,866	363	171	33,173	-	33,173
Exp To H2O Supply System	502096	16,353	40,016	35,711	23,108	13,558	23,591	12,000	24,400	29,020	23,260	(12,020)	-	240,656	-	240,656
Exp Of Bottom & Fly Ash System	502099	-	-	-	-	-	100	-	-	-	-	-	-	100	17,066	17,066
Exp Of Instrmt & Meter Boiler	502102	3,310	-	267	-	-	-	-	3,564	-	-	-	-	7,141	4,685	11,826
Expense of CEMS Equipment	502103	3,094	-	3,094	-	13,694	8,875	30,062	3,433	8,750	-	-	1,250	72,252	-	72,252
Exp Of Draft Equipment	502106	-	-	-	-	-	-	-	-	-	-	-	-	-	645	645
Exp Of Steam Boiler	502108	1,518	20	-	20	475	-	-	-	-	-	-	-	2,033	113,221	115,254
Exp-Condens & Cooling H2O Sys	505112	10,035	34,711	29,467	215	28,147	23,334	26,732	4,848	16,744	9,545	4,100	1,821	189,700	341,127	530,827
Exp Of Lube Oil System	505117	2,838	-	676	(127)	8,347	5,293	221	5,790	-	-	-	-	23,037	649	23,686
Expense of Generator	505118	2,531	2,271	2,463	2,478	2,444	2,614	2,666	2,566	2,445	2,478	2,828	2,304	30,990	30,990	30,990
Exp Of Turbine Plant	505120	56	-	139	-	159	-	-	-	-	-	-	434	786	490,496	491,284
Safety Expenses-Prod	506025	20,599	2,770	5,087	6,513	3,166	2,142	5,225	2,178	2,943	1,746	10,899	24,468	87,737	12,632	100,369
Misc Steam Power Expenses	506126	4,934	7,100	12,819	(3,570)	5,546	3,550	1,683	3,192	4,193	5,379	3,422	7,000	55,248	152,462	207,709
Exp Of Catalytic Reducer - Opr	506168	1,418	-	-	-	-	6,600	(6,600)	-	-	-	-	-	1,418	623	2,041
Exp Of Baghouse	506175	30	30	30	30	60	30	30	30	30	30	30	30	60	330	330
Limestone Expense	506201	10,382	54,698	21,841	31,714	116,247	69,269	20,678	38,955	18,775	26,000	7,595	-	416,194	-	416,194
Ammonia Expense	506202	20,920	40,288	30,940	30,940	30,481	38,090	27,902	18,543	9,784	48,422	-	-	265,369	-	265,369
Ash and FGD By product Dispos	506205	7,124	12,733	10,919	-	16,549	11,520	8,245	8,000	3,570	8,000	3,717	-	90,377	8,383	98,760
Mice Supervision & Engineer	510030	1,093	751	847	1,065	964	921	989	1,413	787	973	1,080	-	415,729	415,729	423,090
Mice Of Structures	511127	2,677	14,577	5,764	7,855	3,638	10,279	6,017	8,601	5,472	6,437	3,021	7,466	81,804	78,873	160,676
Mice Of Structures - Environ	511132	-	-	-	-	-	-	-	-	-	-	-	-	-	503	503
Mice Of Structures - Other	511135	1,322	1,240	2,243	3,443	695	7,624	4,426	1,390	392	3,547	(227)	1,032	27,127	88,922	116,049
Mice Coalhandling	512138	44,747	37,575	34,162	104,843	19,514	42,740	33,698	42,999	36,035	35,964	608	468,019	86,088	554,107	
Mice Of Rotary Dumper	512139	-	-	2,635	1,823	-	-	63,658	-	-	-	136	-	68,452	52	68,474
Mice Of Coal Dozers	512147	-	154	-	-	42	21,245	4,871	1,995	562	-	-	-	29,014	44,526	73,540
Mice Of Feeders	512150	-	1,678	-	242	118	-	-	-	-	-	-	-	2,037	76,180	78,217
Mice Of Bottom & Fly Ash Syste	512153	6,959	1,309	14,981	16,219	25,287	2,107	7,128	3,843	10,667	3,176	149	-	91,625	129,337	221,162
Mice Instrmt & Meters Boiler	512156	-	1,892	-	-	800	100	2,087	-	-	-	-	-	4,868	4,879	9,747
Mice Of Furnace	512160	2,097	6,836	96,001	118,740	38	(1,855)	44	1,524	237	67	4,269	362	228,361	85,788	314,149
Mice Of Cyclones	512161	(0)	(0)	68,090	130,784	(27,528)	(5,137)	-	(843)	-	-	-	-	165,365	4,610	169,975
Mice Of Draft Systems	512162	962	618	4,999	50,004	(2,302)	10,850	(856)	(2,966)	(4,658)	304	240	-	32,193	39,539	71,732
Mice Of Feedwater System Equip	512163	21,795	2,551	40,815	76,793	(2,244)	19,636	2,964	21,333	7,493	-	-	(7,345)	178,851	75,460	254,311
Mice Of Fuel Oil & Igniter Sys	512164	-	-	-	2,140	-	-	-	-	-	-	-	-	2,140	114	2,254
Mice Of Boiler Plant-Other	512165	17,977	50,054	39,301	28,246	40,974	39,628	47,395	36,555	40,081	53,658	30,214	4,759	428,841	6,434	435,275
Mice Of Boiler Drums & Headers	512167	-	-	2,000	5,192	(804)	-	8,518	4,394	-	-	-	-	19,300	3,781	23,081
Sel Catalytic Reduction - Mice	512168	-	-	166	-	-	-	-	-	-	-	-	-	166	15,881	16,047
Mice - Water Supply System	512169	-	-	-	-	-	-	35	-	-	-	-	-	35	19,974	20,009
Mice Of Electrical Equipment	513122	-	-	-	-	-	-	-	-	-	-	-	-	-	3,753	3,753
Mice Of Turbine Plant	513168	-	152	-	-	-	-	146	-	212	-	-	-	510	51,398	51,908
Mice Of Turbine Inst. & Meters	513172	-	-	-	-	-	1,709	1,452	-	-	-	-	-	1,709	4,870	6,579
Mice Of Hydrogen System	513173	-	-	-	-	-	-	-	-	-	-	-	-	-	146	146
Mice Of Cooling Tower	513174	924	-	-	-	-	-	206	-	-	-	-	-	1,130	48,828	49,958
Mice Of Cooling Lake	513175	-	-	-	-	-	-	-	-	-	-	-	-	-	362	362
Mice Of Electrical Equipment	513178	24,239	20,980	48,902	51,387	64,803	30,225	34,613	38,701	14,247	35,800	(2,721)	(21,642)	339,534	19,076	358,610
Mice Of Condensing Equipment	513181	-	230	1,000	3,900	(4,254)	-	-	-	-	-	-	-	876	6,949	7,724
Mice Of Lube/Control Oil Equip	513182	-	-	-	1,190	1,243	-	-	-	836	-	-	-	-	3,268	14,779
Mice Of C.E.M. Equipment	514144	4,871	555	1,250	8,818	(643)	2,196	10,407	1,776	3,550	838	8,841	(2,516)	39,941	24,103	64,044
Mice Of Auxiliary Plant Equip	514158	639	15,310	12,854	2,713	3,036	(470)	7,502	1,478	1,235	760	818	-	45,524	112,494	158,019
Mice Of SCR Catalytic Reducer	514168	14,499	(219)	6,893	84,274	(3,839)	1,039	10,447	(138)	817	13,423	(3,995)	-	123,002	12,439	135,442
Mice Of Scrubber	514173	249,444	1,992	113,629	116,886	467	6,689	5,045	3,243	30	430	3,100	(13,127)	487,827	91,959	579,786
Mice Of PAC System	514174	-	-	-	-	-	-	-	-	-	-	-	-	-	144	144
Mice Of Baghouse	514175	40,839	23,405	(20,809)	129,935	33,435	(1,433)	611	(2,510)	352	352	17,730	1,000	222,906	25,579	248,485
Mice Of Hydrator	514176	5,262	-	4,222	-	978	-	272	-	76	-	-	-	10,829	12,367	23,197
Substation Expenses	522121	-	-	-	-	-	-	-	-	-	-	-	-	-	1,701	1,701
Substation Maintenance - Plant	570177	-	-	885	-	-	-	-	-	-	-	-	-	885	274	1,159
Safety Equipment	588025	-	25,000	966	19,916	21	3,607	7,183	636	339	-	-	(727)	56,941	-	56,941
Reporting Activities - Gen Off	920703	-	-	-	-	-	-	-	-	-	-	-	-	-	(646)	(646)
Renewable Energy Std Veh Exp	921861	-	-	-	-	111	-	-	-	-	-	-	-	-	111	111
Outside Services - Training	923509	-	-	-	5,369	-	1,931	-	-	-	-	-	-	7,300	-	7,300
Employee Refreshments	926214	1,688	2,040	-	553	1,415	947	839	984	-	-	-	-	8,465	-	8,465
Asbury (Dept 110, 150)		\$ 567,576	\$ 424,146	\$ 621,301	\$ 1,060,869	\$ 430,287	\$ 403,953	\$ 433,325	\$ 274,862	\$ 240,206	\$ 278,964	\$ 180,256	\$ 6,441	\$ 4,922,185	\$ 3,586,385	\$ 8,508,570

Estimated MO Allocation: 83.94% 84.94%

MO Portion \$ 4,131,795.41 \$ 3,046,370.41

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 Schedule 8 - Weighted Average Cost of Capital - Update

Surrebuttal Schedule CTE-5 Asbury

Line No.	Description (a)	Capital Per Books 6/30/2021 (b)	Pro Forma Adjustments (c)	Adjusted Capital 6/30/2021 (d) = (b) + (c)	Capital Ratio (e)	Cost Rate (f)	Rate of Return (g) = (e) x (f)
<u>WEIGHTED AVERAGE COST OF CAPITAL</u>							
1	Long Term Debt	\$ 1,160,000,000	-	\$ 1,160,000,000	47.21%	3.76%	1.78%
2	Trust Preferred Stock	-	-	-	0.00%	0.00%	0.00%
3	Common Equity	1,296,854,818	-	1,296,854,818	52.79%	10.00%	5.28%
4	Total Capital	<u>\$ 2,456,854,818</u>	<u>\$ -</u>	<u>\$ 2,456,854,818</u>	<u>100.00%</u>		<u>7.06%</u>

The Empire District Electric Company

Test Year Ending September 30, 2020

ER-2021-0312

Schedule 13 - Gross Revenue Conversion Factor - Update

Surrebuttal Schedule CTE-5 Asbury

Line No.	Description (a)	Rate (b)	Factor (c)
1	Effective State Income Tax	3.60%	3.60%
2	Federal Taxable Income		96.40%
3	Effective Federal Income Tax	20.25%	20.25%
4	Operating Income		76.16%
5	Gross Revenue Conversion Factor		1.3130

Source: The effective federal and state income tax rates were obtained from Schedule 14 Composite Tax Rate.

Purpose: The effective tax rates were used to determine the gross revenue conversion factor.

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 Schedule 14 - Composite Tax Rate - Update

[INDEXIA1](#)

Surrebuttal Schedule CTE-5 Asbury

Line No.	Federal					State					Combined Effective Rate
	PreTax	State	PreTax less State	Statutory Rate	Effective Rate	PreTax	Federal*	PreTax less Fed	Statutory Rate	Effective Rate	
Iteration 1	100.0000%	4.0000%	96.0000%	21.0000%	20.1600%	100.0000%	10.0800%	89.9200%	4.0000%	3.5968%	23.7568%
Iteration 2	100.0000%	3.5968%	96.4032%	21.0000%	20.2447%	100.0000%	10.1223%	89.8777%	4.0000%	3.5951%	23.8398%
Iteration 3	100.0000%	3.5951%	96.4049%	21.0000%	20.2450%	100.0000%	10.1225%	89.8775%	4.0000%	3.5951%	23.8401%
Iteration 4	100.0000%	3.5951%	96.4049%	21.0000%	20.2450%	100.0000%	10.1225%	89.8775%	4.0000%	3.5951%	23.8401%
Iteration 5	100.0000%	3.5951%	96.4049%	21.0000%	20.2450%	100.0000%	10.1225%	89.8775%	4.0000%	3.5951%	23.8401%

* State allows deduction of 50% of Federal

The Empire District Electric Company
EO-2022-0193
Missouri Asbury Securitization
Asbury AAO Liability

Surrebuttal Schedule CTE-6 Asbury

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Missouri	Total Missouri	Total Missouri	Total Missouri
					Test Year Ending Balance (1) (e)	AAO Compliance Jan 2020 - May 2022 (2) (f)	AAO Pro Forma Ending Balance (3) (g)	Pro Forma Adjustment (h) = (g) - (e) (h)
ASBURY AAO LIABILITY								
1			Plant In Service		\$ (163,247,305)	\$ (217,663,073)	\$ -	\$ 163,247,305
2			Remaining Plant		-	(1,871,468)	-	-
3			Accumulated Depreciation		46,964,082	62,618,776	-	(46,964,082)
4			Remaining Plant Accumulated Depreciation		-	(819,703)	-	-
5			Fuel Inventories		(2,960,598)	(2,414,632)	-	2,960,598
6			Cash Working Capital		-	128,938	-	-
7			ADIT		24,206,275	(3,390,733)	-	(24,206,275)
8			Excess ADIT		12,700,795	7,311,983	-	(12,700,795)
9			Total Net Rate Base		(82,336,751)	(156,099,913)	-	82,336,751
10			ROR		6.77%			
11			Return On Asbury		(5,574,195)	(24,206,155)	-	5,574,195
12			Revenue From Scrap Value or Value of Items Sold		-	(10,277)	(10,277)	(10,277)
13			Any Fuel or SPP Revenues/Expenses not flowed through FAC		-	-	-	-
14			Depreciation Expense		(5,217,840)	(23,480,284)	(23,480,289)	(18,262,449)
15			All Non-Fuel/Non-Labor Operating & Maintenance Expenses		(3,098,844)	(9,714,057)	(9,056,478)	(5,957,634)
16			Labor Expenses		-	-	-	-
17			Property Taxes		-	(4,822,415)	(4,523,827)	(4,523,827)
18			Non-Labor Asbury Retirement/Decommissioning Costs		-	3,959,602	3,959,602	3,959,602
19			Asbury AAO Liability Before Gross Up:		(13,890,879)	(58,273,585)	(33,111,269)	(19,220,390)
20			Gross Revenue Conversion Factor		-	1.3130 (18,241,202)	1.3130 (10,364,719)	(10,364,719)
21	254	254124	Total Asbury AAO Liability:		\$ (13,890,879)	\$ (76,514,787)	\$ (43,475,988)	\$ (29,585,109)
				Check		-		-

Footnote:

(1) - The test year data was obtained from the general ledger support.

(2) - This is the amount that needs to be included in the AAO liability at the end of May 2022 to comply with the ER-2019-0374 Order.

(3) - This is the amount that the Company is proposing to be in the AAO liability at the end of May 2022, as the Company's position is that it should still be able to recover Asbury related rate base and only the income statement items that are related to the retirement of Asbury should be included in the AAO liability.

Source: The compliance amount was obtained from the AAO compliance tab of this workbook to show the balance of the AAO expected to be incurred by the end of May 2022.

Purpose: The Company believes it should still receive recovery of its Asbury rate base items; therefore, only the income statement items through May 2022 are being included in the Asbury AAO.

The Empire District Electric Company
EO-2022-0193
Missouri Asbury Securitization
Asbury AAO Compliance Tracker

Surrebuttal Schedule CTE-6 Asbury

Line No.	Description (a)	Total Missouri	Total Missouri	Total Missouri	Actuals Check
		AAO Baseline Annual Amount (1)	AAO Baseline Jan 2020 - May 2022 (2)	AAO Compliance Jan 2020 - May 2022 (3)	Total Missouri Asbury Actuals Jan 2020 - May 2022 (e) = (c) + (d)
		(b)	(c) = ((b)/12) x 29	(d)	
ASBURY AAO LIABILITY					
1	Plant In Service	\$ 217,663,073	\$ 217,663,073	\$ (217,663,073)	-
2	Remaining Plant (4)	18,634,579	18,634,579	(1,871,468)	16,763,111
3	Accumulated Depreciation	(62,618,776)	(62,618,776)	62,618,776	-
4	Remaining Plant Accumulated Depreciation (4)	(6,081,673)	(6,081,673)	(819,703)	(6,901,377)
5	Fuel Inventories	3,947,465	3,947,465	(2,414,632)	1,532,832
6	Cash Working Capital	(128,938)	(128,938)	128,938	-
7	ADIT	(32,275,034)	(32,275,034)	(3,390,733)	(35,665,767)
8	Excess ADIT	(16,934,393)	(16,934,393)	7,311,983	(9,622,411)
9	Total Net Rate Base	122,206,302	122,206,302	(156,099,913)	(33,893,611)
10	ROR	6.77%	16.36%		
11	Return On Asbury	8,273,367	19,993,969	(24,206,155)	(4,212,185)
12	Revenue From Scrap Value or Value of Items Sold	-	-	(10,277)	(10,277)
13	Any Fuel or SPP Revenues/Expenses not flowed through FAC	-	-	-	-
14	Depreciation Expense	10,435,684	25,219,569	(23,480,284)	1,739,286
15	All Non-Fuel/Non-Labor Operating & Maintenance Expenses	4,131,795	9,985,172	(9,714,057)	271,115
16	Labor Expenses (5)	-	-	-	-
17	Property Taxes	2,296,582	5,550,074	(4,822,415)	727,659
18	Non-Labor Asbury Retirement/Decommissioning Costs	-	-	3,959,602	3,959,602
19	Asbury AAO Liability Before Gross Up:	25,137,428	60,748,785	(58,273,585)	2,475,200
20	Gross Revenue Conversion Factor	1.3130	1.3130	1.3130	1.3130
21	Total Asbury AAO Liability:	\$ 33,006,120	\$ 79,764,790	\$ (76,514,787)	\$ 3,250,004
	Check	-	-	-	(0)

Footnote:

(1) - Baseline is the annual amounts approved in Case No. ER-2019-0374

(2) - Baseline amount was adjusted to show 28 months so that it can be compared to the AAO balance for costs incurred from January 2020 to May 2022

(3) - This is the amount that needs to be included in the AAO liability at the end of the May 2022 to comply with the ER-2019-0374 Order

(4) - Represents remaining Asbury assets that were not retired; this was not initially included in the AAO baseline, however it should be so that the estimate can be trued-up for what actually was kept in service.

(5) - Labor expense baseline is zero as these employees are being retained and their time is still an incurred cost; therefore no AAO liability is incurred

Purpose: To determine the amount that should be booked in the AAO liability for January 2020 to May 2022, to comply with the ER-2019-0374 Amended Report and Order.

Line No.	Account	Description	Reference	Total Company Balance 3/31/2019	Reclass	Total Company Reclassified 3/31/2019	Missouri Allocation Factor (1)	Missouri Balance 3/31/2019	Total Company Balance 1/31/2020	Missouri Allocation Factor	Missouri Balance 1/31/2020	Total Retail	
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h) = (f) x (g)	(i)	(j)	(k) = (i) x (j)		
1		Asbury:											
2	310	Land and Land Rights	WP - PIS Detail	1,349,995	-	1,349,995	84.04%	1,134,536	1,349,995	84.04%	1,134,536	1,349,995	
3	311	Structures and Improvements		21,571,789	-	21,571,789	84.04%	18,128,931	20,997,202	84.04%	17,646,049	20,997,202	
4	312	Boiler Plant Equipment		218,214,715	-	218,214,715	84.04%	183,387,646	214,424,513	84.04%	180,202,361	214,424,513	
5	312.AT	Unit Train		-	-	-	84.04%	-	-	84.04%	-	-	
6	312.ALS	Operating Leases		214,605	-	214,605	84.04%	180,354	-	84.04%	-	-	
7	314	Turbogenerator Units		36,723,935	-	36,723,935	84.04%	30,862,795	35,934,294	84.04%	30,199,181	35,934,294	
8	315	Accessory Electric Equipment		6,886,420	-	6,886,420	84.04%	5,787,347	6,384,012	84.04%	5,365,123	6,384,012	
9	316	Misc Power Plant Equipment		2,486,317	-	2,486,317	84.04%	2,089,501	2,082,820	84.04%	1,750,402	2,082,820	
												Staff Number:	
9		Total Asbury Electric Plant in Service	WP - PIS Detail	\$ 287,447,775	\$ -	\$ 287,447,775		\$ 241,571,110	\$ 281,172,837		\$ 236,297,652	236,297,653	281,172,837
		<u>Estimated MO Portion of Plant to Be Retained:</u>										18,634,579	22,202,525
		<u>Estimated Plant to Be Retired at 03/02/2020</u>										217,663,073.15	258,970,312

Footnotes:

(A) - Kodiak is currently being recorded in distribution plant and direct assigned to the MO jurisdiction. After review it was determined Kodiak is serving more than just the Missouri jurisdiction. The Kodiak balance is then being reclassified into the general plant and allocated across the jurisdictions.

(1) - Allocation factors for the ordered model were approved in the Commission Order.

12 Months Ending January 31, 2020

Line No.	Account	Description	Reference	Total Company	Reclass	Reference	Total Company	Retail				Resale		Total Company
				Ending Balance			Reclassified Ending Balance	Missouri Allocation	Kansas Allocation	Arkansas Allocation	Oklahoma Allocation	MO Resale Allocation	KS Resale Allocation	
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1		Production Plant - Asbury:												
2	310	Land and Land Rights	WP - PIS Detail	-	-		-	-	-	-	-	-	-	(1)
3	311	Structures and Improvements		7,500,846	-		7,500,846	6,303,711	368,216	228,091	204,135	389,725	14,296	(1)
4	312	Boiler Plant Equipment		62,568,332	-		62,568,332	52,582,426	3,071,478	1,902,619	1,702,795	3,250,889	119,249	(1)
5	312.AT	Unit Train		-	-		-	-	(62,843)	5,013	(34,840)	(66,514)	(2,440)	(1)
6	314	Turbogenerator Units		7,960,458	-		7,960,458	6,689,969	390,779	242,067	216,644	413,605	15,172	(1)
7	315	Accessory Electric Equipment		2,829,322	-		2,829,322	2,377,762	138,891	86,036	77,000	147,004	5,392	(1)
8	316	Misc Power Plant Equipment		888,365	-		888,365	746,582	43,610	27,014	24,177	46,157	1,693	(1)
9		Total Accumulated Depreciation/Amortization:	WP - PIS Detail, (D)	<u>\$ 81,747,322</u>	<u>\$ -</u>		<u>\$ 81,747,322</u>	<u>\$ 68,700,450</u>	<u>\$ 3,950,131</u>	<u>\$ 2,490,839</u>	<u>\$ 2,189,912</u>	<u>\$ 4,180,866</u>	<u>\$ 153,363</u>	<u>\$ 81,665,560</u>
		Estimated Plant To Be Retained A/D						6,081,673						
		Total Estimated AD To Be Retired:					68700450	\$ 62,618,776.28						

Footnotes:

(1) - Production/Transmission Plant Allocator:

Missouri	84.04%	WP - 12 Month Average Peak Allocator
Kansas	4.91%	WP - 12 Month Average Peak Allocator
Arkansas	3.04%	WP - 12 Month Average Peak Allocator
Oklahoma	2.72%	WP - 12 Month Average Peak Allocator
MO - Resale	5.20%	WP - 12 Month Average Peak Allocator
KS - Resale	0.19%	WP - 12 Month Average Peak Allocator
Total:	100.10%	

Updated to reflect Commission Order

Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand.

Source: See Reference column (c).

Purpose: To determine the total company, as well as, jurisdictional amounts of accumulated depreciation.



The Empire District Electric Company

Missouri Jurisdiction

Docket No. ER-2019-0374

Estimated Asbury - Annualized Amortization and Depreciation Expense

Surrebuttal Schedule CTE-6 Asbury

Line No.	FERC (a)	Description (b)	Reference (c)	Missouri Plant in Service 1/31/2020 (d)	Missouri Plant In Service To Be Retained	Missouri Plant Estimated to Be Retired	Current Depreciation/Amortization Rates (1) (e)	Missouri Depreciation Expense 1/31/2020 (f) = (d) x (e)
1	310A	Land and Land Rights		1,134,536	1,242,127	(107,591)	0.00%	-
2	311A	Structures and Improvements		17,646,049	11,036,931	6,609,118	4.29%	283,531
3	312A	Boiler Plant and Equipment		180,202,361	3,247,680	176,954,681	4.82%	8,529,216
4	312AT	(Unit Train)		-	-	-	6.67%	-
5	312	Operating Leases		-	-	-	0.00%	-
6	314A	Turbogenerators		30,199,181	5,580	30,193,601	4.89%	1,476,467
7	315A	Accessory Electric Equipment		5,365,123	2,357,891	3,007,232	3.78%	113,673
8	316A	Misc. Equipment		1,750,402	744,370.45	1,006,032	3.26%	32,797
9		Total Asbury Depreciation:		236,297,652	18,634,579	217,663,073		10,435,684
				-		-		Staff 11,179,375.00

Footnotes:

(1) - The current Missouri depreciation rates are from Docket No. ER-2016-0023, except for Intangible Plant and Charging Stations, which are proposed rates.

Purpose: To present the estimated annualized depreciation expense for Asbury to depreciation expense.



The Empire District Electric Company
 Missouri Jurisdiction
 Docket No. ER-2019-0374
 Estimated Asbury Property Tax

Surrebuttal Schedule CTE-6 Asbury

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Missouri Property Tax Adjustment (e)
<u>PROPERTY TAX EXPENSE</u>					
1			Missouri Pro-Forma Gross Asbury Plant Balance	Asbury - Plant in Service	236,297,652
2			Property Tax Rate	IS ADJ 18	0.97%
3			Missouri Adjusted Property Tax Expense		<u>2,296,582</u>

Purpose: To reflect estimated property tax for Asbury as of 1/31/2020.

HIGHLY CONFIDENTIAL

Surrebuttal Schedule CTE-6 Asbury

EDE Direct	Staff Direct	EDE Rebuttal
<u>\$20,353,680</u>	<u>\$13,738,001</u>	<u>\$16,993,556</u>

Coal

Asbury \$4,784,806 Staff's calculation with 60 days instead of 18 days

82.50%

Missouri Portion: \$3,947,465



The Empire District Electric Company
 Missouri Jurisdiction
 Docket No. ER-2019-0374
 ADIT True-Up

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company					Reference (j)	Total Company		Missouri	
					ADIT 1/31/2020 (e)	Non-Cash Item/ Non-Electric (f)	Plant (g)	Disallowed Plant (h)	Exclude as Already Tax Effected (i)		Reclassified ADIT 1/31/2020 (k) = (e) thru (i)	Allocation Factor (l)	ADIT 1/31/2020 (m) = (k) x (l)	
<u>ACCUMULATED DEFERRED TAX ASSETS</u>														
1	190	190112	Acc Df Tx-Ozark Beach Loss Gen	4ST01-20	\$ (2,949,952)	\$ -	\$ -	\$ -	\$ -		\$ (2,949,952)	85.35%	\$ (2,517,860)	
2	190	190113	Def ITC Cr-Adv Coal		(2,776,272)	2,776,272	-	-	-		-	85.35%	-	
3	190	190114	Def Tax Asset-Reg Plan Amort		4,290,545	-	-	-	-		4,290,545	100.00%	4,290,545	
4	190	190122	Def Fd Inc Tx-Acr Rate Ref-Ark		2,249	-	-	-	-		2,249	0.00%	-	
5	190	190123	Def Inc Tax - Hedge Trans Gain		663,653	-	-	-	-		663,653	85.35%	566,445	
6	190	190124	Def Fd Tax Asset - Misc		(3,087,245)	-	-	-	-		(3,087,245)	85.35%	(2,635,043)	
7	190	190125	FAS123 Deferred Tax Asset		646,911	-	-	-	-		646,911	0.00%	-	
8	190	190211	Def Inc Tx - Disallow Plant		841,043	-	-	(841,043)	-		-	85.35%	-	
9	190	190230	Def Tx Net Operating Loss		2,601,504	-	(2,601,504)	-	-		-	85.35%	-	
10	190	190260	Def Fd Inc Tx-Of & Dir Def Com		(1,355,136)	-	-	-	-		(1,355,136)	85.35%	(1,156,644)	
11	190	190310	Def Fd Inc Tx-Contrb-Aid Const		7,197,354	-	-	-	-		7,197,354	85.35%	6,143,128	
12	190	190320	Def Inc Tx-Def Tx Asset Fas109		55,976,998	(55,976,998)	-	-	-		-	85.35%	-	
13	190	190330	Def Inc Tx-Poop Costs		1,538,361	-	-	-	-		1,538,361	85.35%	1,313,031	
14	190	190331	Def Inc Tx-Postret Ben-Pension		(9,558,093)	-	-	-	-		(9,558,093)	85.35%	(8,158,080)	
15	190	190340	Acn Def Inc Tx-Int Capitalized		11,186,615	-	-	-	-		11,186,615	85.35%	9,548,065	
16	190	190350	Acn Def Inc Tx - Alt Minmn Tax		(433,171)	-	-	-	433,171		-	85.35%	-	
17	190	190356	Deferred Tax - FAS 158		23,176,054	(23,176,054)	-	-	-		-	85.35%	-	
18	190	190410	SWPA Oz Beach Def Tx-AR		145,751	-	-	-	-		145,751	0.00%	-	
19	190	190420	SWPA Oz Beach Def Tx-KS		87,950	-	-	-	-		87,950	0.00%	-	
20	190	190430	SWPA Oz Beach Def Tx-MO		850,821	-	-	-	-		850,821	100.00%	850,821	
21	190	190440	SWPA Oz Beach Def Tx-OK		48,424	-	-	-	-		48,424	0.00%	-	
22	190	190450	SWPA Oz Beach Def Tx-FERC		407,985	-	-	-	-		407,985	0.00%	-	
23			Total Accumulated Deferred Tax Assets:		89,502,351	(76,376,780)	(2,601,504)	(841,043)	433,171		10,116,195		8,244,410	
<u>ACCUMULATED DEFERRED TAX LIABILITIES</u>														
24	282	282100	Accum Def Fed Inc Tx-Ld Elect	4ST01-20	(274,962,951)	-	2,601,504	841,043	-		(271,520,404)	85.35%	(231,749,678)	
25	282	282120	Accum Def Fed Inc Tx-Ld Ks Jur		(398,242)	-	-	-	-		(398,242)	0.00%	-	
26	282	282130	Acc Def Fed Inc Tx-LD NonUT DR		36,953	(36,953)	-	-	-		-	85.35%	-	
27	282	282135	Acc Def Fed Inc Tx-LD NonUT CR		29,596	(29,596)	-	-	-		-	85.35%	-	
28	282	282140	Accum Def Fed Inc Tx-Ld Ok Jur		(90,998)	-	-	-	-		(90,998)	0.00%	-	
29	282	282150	Accm Def Fed Inc Tx-Ld Ferc Jr		(208,920)	-	-	-	-		(208,920)	0.00%	-	
30	282	282200	Accumul Def Inc Tx-Ld Water		(1,146,526)	1,146,526	-	-	-		-	85.35%	-	
31	283	283100	Accm Def Fed Inc Tx-2Nd 5Yr Mn		261	-	-	-	-		261	85.35%	222	
32	283	283103	Acc Def Tax-Repair Allowance		(13,512,815)	-	-	-	-		(13,512,815)	85.35%	(11,533,537)	
33	283	283116	Def Tax Liab-latan Def Charges		(3,196,642)	-	-	-	-		(3,196,642)	100.00%	(3,196,642)	
34	283	283123	Def Inc Tax - Hedge Trans Loss		(1,431,125)	-	-	-	-		(1,431,125)	85.35%	(1,221,502)	
35	283	283139	Deferred Tax Liab Fuel Costs		1,080,282	-	-	-	-		1,080,282	85.35%	922,049	
36	283	283366	Def Tx-ITC Tx Basis Red-latan		(4,654,462)	4,654,462	-	-	-		-	85.35%	-	
37	283	283400	Accm Def Fed Inc Tx-Lic Softwr		(2,017,340)	-	-	-	-		(2,017,340)	85.35%	(1,721,852)	
38	283	283900	Acc Def Tx-Loss Reacq Debt		(1,547,653)	-	-	-	-		(1,547,653)	85.35%	(1,320,962)	
39	283	283914	Def Inc Tax - FAS158		(23,176,054)	23,176,054	-	-	-		-	85.35%	-	
40	283	283915	Def Inc Tax-DefTx Liab Fas 109		(8,668,421)	8,668,421	-	-	-		-	85.35%	-	
41	283	283917	Def Tx Liab-Equity AFUDC		(13,389,812)	13,389,812	-	-	-		-	85.35%	-	
42	283	283921	Def Inc Tx Ice Storm Exp		(31,968)	-	-	-	-		(31,968)	85.35%	(27,286)	
43			Total Accumulated Deferred Tax Liabilities:		(347,286,840)	50,968,727	2,601,504	841,043	-		(292,875,566)		(249,849,188)	
44			Total Accumulated Deferred Income Taxes:		\$ (257,784,489)	\$ (25,408,053)	\$ -	\$ -	\$ 433,171		\$ (282,759,371)		\$ (241,604,778)	
45			Estimated Allocation of ADIT Related to Asbury										13.36%	
46			Missouri Jurisdiction Adjustment										\$ (32,275,034)	



The Empire District Electric Company
 Missouri Jurisdiction
 Docket No. ER-2019-0374
 Excess ADIT

Surrebuttal Schedule CTE-6 Asbury

Line No.	FERC (a)	Account (b)	Description (c)	Reference (d)	Total Company Ending Balance 3/31/2019 (e)	Non-cash/Non-Electric (f)	Reference (g)	Total Company Reclassified Ending Balance 3/31/2019 (h) = (e) + (f)	Missouri Allocation Factor (i)	Missouri Balance 3/31/2019 (j) = (h) x (i)
			<u>REGULATORY LIABILITIES</u>							
1	254	254430	MO Return of Excess DefTx 2017		(147,953,193)	-		(147,953,193)	85.68%	(126,767,653)
2			Total Regulatory Liabilities		<u>\$ (147,953,193)</u>	<u>\$ -</u>		<u>\$ (147,953,193)</u>		<u>\$ (126,767,653)</u>
										13.36%
										(16,934,393)

(1) - Allocation factors for the true-up model are from the January 2020 4-state.



The Empire District Electric Company
 Missouri Jurisdiction
 Docket No. ER-2019-0374
 RB ADJ 12 - Cash Working Capital - True-Up

		Final Order					
Line	Description	Revenue Requirement Amount	Average Daily Amount	Revenue Lag	Expense Lead	Net (Lead)/Lag Days	Working Capital Requirement
1	<u>Operation and Maintenance Expenses</u>	Need expense inputs to match Staff					
2	1 Payroll Expense		-	42.13	(12.00)	30.13	\$ -
3	2 Federal Income Tax Withheld		-	42.13	(15.50)	26.63	\$ -
4	2 State Income Tax Withheld		-	42.13	(20.06)	22.07	\$ -
5	2 FICA Tax Withheld		-	42.13	(15.50)	26.63	\$ -
6	** Accrued Vacation		-	42.13	(182.50)	(140.37)	\$ -
7	3 Fuel - Coal		-	42.13	(25.11)	17.02	\$ -
8	3 Fuel - Gas		-	42.13	(37.17)	4.96	\$ -
9	3 Fuel - Purchased Oil		-	42.13	(21.47)	20.66	\$ -
10	3 Purchased Power		-	42.13	(34.95)	7.18	\$ -
11	4 401K		-	42.13	(11.06)	31.07	\$ -
12	5 Life Insurance and AD&D		-	42.13	(25.75)	16.38	\$ -
13	6 Employers Healthcare/Dental/Vision		-	42.13	(11.29)	30.84	\$ -
14	7 Pension and OPEB Expense		-	42.13	(60.75)	(18.62)	\$ -
15	8 PSC Assessment		-	42.13	25.50	67.63	\$ -
16	9 Incentive Compensation		-	42.13	(290.50)	(248.37)	\$ -
17	10 Bad Debt Expense		-	42.13	0.00	42.13	\$ -
18	11 Cash Vouchers	4,131,795	11,320	42.13	(35.14)	6.99	\$ 79,127
19	<u>Total O&M Expenses</u>	<u>\$ 4,131,795</u>	<u>\$ 11,320</u>				<u>\$ 79,127</u>
20	<u>Taxes Other Than Income Taxes</u>						
21	12 FICA - Employer Portion		-	42.13	(15.50)	26.63	\$ -
22	13 Federal Unemployment Taxes		-	42.13	(75.20)	(33.07)	\$ -
23	14 State Unemployment Taxes		-	42.13	(75.20)	(33.07)	\$ -
24	15 MO Gross Receipts Tax		-	26.92	(16.90)	10.02	\$ -
25	16 Property Tax	\$ 2,296,582	6,292	42.13	(204.80)	(162.67)	\$ (1,023,521)
26	** Sales Tax		-	26.92	(4.53)	22.39	\$ -
27	<u>Total Taxes Other Than Income Taxes</u>	<u>\$ 2,296,582</u>	<u>\$ 6,292</u>				<u>\$ (1,023,521)</u>
28	<u>Tax Offset From Rate Base</u>						
29	17 Federal Tax Offset		-	42.13	(39.38)	2.75	\$ -
30	17 State Tax Offset		-	42.13	(39.38)	2.75	\$ -
31	City Tax Offset		-	0.00	0.00	0.00	\$ -
32	18 Interest Expense Offset		-	42.13	(91.11)	(48.98)	\$ -
33	<u>Total Offset From Rate Base</u>	<u>\$ -</u>	<u>\$ -</u>				<u>\$ -</u>
34	<u>Total</u>	<u>\$ 6,428,378</u>	<u>\$ 17,612</u>				<u>\$ (944,394)</u>

NON-LABOR O&M BY PLANT

AS OF DATE:													Surrebuttal Schedule CTE-6 Asbury			
2019-12-31													Total Non-Labor Time-Up	Total Labor Time-Up	Total GL Balance of Dept 110 & 150	
	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020				
Conv & Seminar-Operations	500011	\$ 1,096	\$ 656	\$ 656	\$ 4,665	\$ 656	\$ 656	\$ 7,745	\$ 5,150	\$ 6,146	\$ 1,382	\$ 656	\$ 4,961	\$ 34,426	\$ 108,975	\$ 143,402
Opr Spr & Eng-Air Abate&Monit	500036	8,600	8,400	(22,688)	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	54,612	47,043	101,655
Op Supv-Water Monit & Compliance	500037	167	5,911	5,421	5,093	19,390	15,353	14,838	12,999	10,353	645	12,983	786	5,187	3,804	8,791
Operation Supervision & Eng	500039	5,495	5,911	5,421	14,616	19,390	15,353	14,838	12,999	10,353	645	12,983	786	118,788	680,524	799,312
Micro Software-Production	500046	-	555	-	-	-	-	-	-	-	-	-	-	555	-	555
Exp Of Feedwater System	502093	5,004	5,317	2,863	2,456	3,396	2,054	2,372	1,980	3,332	3,866	363	171	33,173	-	33,173
Exp To H2O Supply System	502096	16,353	40,016	35,711	23,108	13,558	23,591	12,000	24,400	29,020	23,260	(12,020)	240,656	100	240,656	17,166
Exp Of Bottom & Fly Ash System	502099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exp Of Instrmt & Meter Boiler	502102	3,310	-	267	-	-	-	-	3,564	-	-	-	-	7,141	4,685	11,826
Expense of CEMS Equipment	502103	3,094	-	3,094	-	13,694	8,875	30,062	3,433	8,750	-	-	1,250	72,252	-	72,252
Exp Of Draft Equipment	502106	-	-	-	-	-	-	-	-	-	-	-	-	-	645	645
Exp Of Steam Boiler	502108	1,518	20	-	20	475	-	-	-	-	-	-	-	2,033	113,221	115,254
Exp-Condens & Cooling H2O Sys	505112	10,035	34,711	29,467	215	28,147	23,334	26,732	4,848	16,744	9,545	4,100	1,821	189,700	341,127	530,827
Exp Of Lube Oil System	505117	2,838	-	676	(127)	8,347	5,293	221	5,790	-	-	-	-	23,037	649	23,686
Expense of Generator	505118	2,531	2,271	2,463	2,478	2,444	2,614	2,666	2,566	2,445	2,478	2,828	2,304	30,990	30,990	30,990
Exp Of Turbine Plant	505120	56	-	139	-	159	-	-	-	-	-	-	434	786	490,496	491,284
Safety Expenses-Prod	506025	20,599	2,770	5,087	6,513	3,166	2,142	5,225	2,178	2,943	1,746	10,899	24,468	87,737	12,632	100,369
Misc Steam Power Expenses	506126	4,934	7,100	12,819	(3,570)	5,546	3,550	1,683	3,192	4,193	5,379	3,422	7,000	55,248	152,462	207,709
Exp Of Catalytic Reducer - Opr	506168	1,418	-	-	-	-	-	6,600	(6,600)	-	-	-	-	1,418	623	2,041
Exp Of Baghouse	506175	30	30	30	30	60	60	30	30	30	30	30	60	330	-	330
Limestone Expense	506201	10,382	54,698	21,841	31,714	116,247	69,269	20,678	38,955	18,775	26,000	7,595	-	416,194	-	416,194
Ammonia Expense	506202	20,920	40,288	30,940	30,940	30,481	38,090	27,902	18,543	9,784	48,422	-	-	265,369	-	265,369
Ash and FGD By product Dispos	506205	7,124	12,733	10,919	-	16,549	11,520	8,245	8,000	3,570	8,000	3,717	-	90,377	8,383	98,760
Misc Supervision & Engineer	510030	1,093	751	847	1,065	964	921	989	1,413	787	973	1,080	1,677	423,061	415,729	423,090
Mtce Of Structures	511127	2,677	14,577	5,764	7,855	3,638	10,279	6,017	8,601	5,472	6,437	3,021	7,466	81,804	78,873	160,676
Mtce Of Structures - Environ	511132	-	-	-	-	-	-	-	-	-	-	-	-	-	503	503
Mtce Of Structures - Other	511135	1,322	1,240	2,243	3,443	695	7,624	4,426	1,390	392	3,547	(227)	1,032	27,127	88,922	116,049
Mtce Coalhandling	512138	44,747	37,575	34,162	104,843	19,514	42,740	33,698	42,999	36,035	35,964	608	468,019	86,088	554,107	
Mtce Of Rotary Dumper	512139	-	-	2,635	1,823	-	-	63,658	-	-	-	136	-	68,452	52	68,474
Mtce Of Coal Dozers	512147	-	154	-	-	42	21,245	-	4,871	1,995	562	-	-	29,014	44,526	73,540
Mtce Of Feeders	512150	-	1,678	-	242	118	-	-	-	-	-	-	-	2,037	76,180	78,217
Mtce Of Bottom & Fly Ash Syste	512153	6,959	1,309	14,981	16,219	25,287	2,107	7,128	3,843	10,667	3,176	149	-	91,625	129,337	221,162
Mtce Instrmt & Meters Boiler	512156	-	1,892	-	-	800	-	2,087	-	-	-	-	-	4,868	4,879	9,747
Mtce Of Furnace	512160	2,097	6,836	96,001	118,740	38	(1,855)	44	1,524	237	67	4,269	362	228,361	85,788	314,149
Mtce Of Cyclones	512161	(0)	(0)	68,090	130,784	(27,528)	(5,137)	(843)	(843)	-	-	-	-	165,365	4,610	169,975
Mtce Of Draft Systems	512162	962	618	4,999	50,004	(2,302)	10,850	(856)	(2,966)	(4,658)	304	240	-	32,193	39,539	71,732
Mtce Of Feedwater System Equip	512163	21,795	2,551	40,815	76,793	(2,244)	19,636	2,964	21,333	7,493	-	-	(7,345)	178,851	75,460	254,311
Mtce Of Fuel Oil & Igniter Sys	512164	-	-	-	2,140	-	-	-	-	-	-	-	-	2,140	114	2,254
Mtce Of Boiler Plant-Other	512165	17,977	50,054	39,301	28,246	40,974	39,628	47,395	36,555	40,081	53,658	30,214	4,759	428,841	6,434	435,275
Mtce Of Boiler Drums & Headers	512167	-	-	2,000	5,192	(804)	-	8,518	4,394	-	-	-	-	19,300	3,781	23,081
Sel Catalytic Reduction - Mtce	512168	-	-	166	-	-	-	-	-	-	-	-	-	166	15,881	16,047
Mtce - Water Supply System	512169	-	-	-	-	-	-	35	-	-	-	-	-	35	19,974	20,009
Mtce Of Electrical Equipment	513122	-	-	-	-	-	-	-	-	-	-	-	-	-	3,753	3,753
Mtce Of Turbine Plant	513168	-	152	-	-	-	-	146	-	212	-	-	-	510	51,398	51,908
Mtce Of Turbine Inst. & Meters	513172	-	-	-	-	-	1,709	1,452	-	-	-	-	-	-	1,709	4,870
Mtce Of Hydrogen System	513173	-	-	-	-	-	-	-	-	-	-	-	-	-	146	146
Mtce Of Cooling Tower	513174	924	-	-	-	-	-	206	-	-	-	-	-	1,130	48,828	49,958
Mtce Of Cooling Lake	513175	-	-	-	-	-	-	-	-	-	-	-	-	-	362	362
Mtce Of Electrical Equipment	513178	24,239	20,980	48,902	51,387	64,803	30,225	34,613	38,701	14,247	35,800	(2,721)	(21,642)	339,534	19,076	358,610
Mtce Of Condensing Equipment	513181	-	230	1,000	3,900	(4,254)	-	-	-	-	-	-	-	876	6,949	7,724
Mtce Of Lube/Control Oil Equip	513182	-	-	-	1,190	1,243	-	-	-	836	-	-	-	-	3,268	14,779
Mtce Of C.E.M. Equipment	514144	4,871	555	1,250	8,818	(643)	2,196	10,407	1,776	3,550	838	8,841	(2,516)	39,941	24,103	64,044
Mtce Of Auxiliary Plant Equip	514158	639	15,310	12,854	2,713	3,036	(470)	7,502	1,478	1,235	760	818	-	45,524	112,494	158,019
Mtce Of SCR Catalytic Reducer	514168	14,499	(2,119)	6,893	84,274	(3,839)	1,039	10,447	(138)	817	13,423	(3,995)	123,002	12,439	135,442	
Mtce Of Scrubber	514173	249,444	1,992	113,629	116,886	467	6,689	5,045	3,243	30	430	3,100	(13,127)	487,827	91,959	579,786
Mtce Of PAC System	514174	-	-	-	-	-	-	-	-	-	-	-	-	-	144	144
Mtce Of Baghouse	514175	40,839	23,405	(20,809)	129,935	33,435	(1,433)	611	(2,510)	352	352	17,730	1,000	222,906	25,579	248,485
Mtce Of Hydrator	514176	5,262	-	4,222	-	978	-	272	-	76	-	-	-	10,829	12,367	23,197
Substation Expenses	522121	-	-	-	-	-	-	-	-	-	-	-	-	-	1,701	1,701
Substation Maintenance - Plant	570177	-	-	885	-	-	-	-	-	-	-	-	-	885	274	1,159
Safety Equipment	588025	-	25,000	966	19,916	21	3,607	7,183	636	339	-	-	(727)	56,941	-	56,941
Reporting Activities - Gen Off	920703	-	-	-	-	-	-	-	-	-	-	-	-	-	(646)	(646)
Renewable Energy Std Veh Exp	921861	-	-	-	-	111	-	-	-	-	-	-	-	-	111	111
Outside Services - Training	923509	-	-	-	5,369	-	1,931	-	-	-	-	-	-	7,300	-	7,300
Employee Refreshments	926214	1,688	2,040	-	553	1,415	947	839	984	-	-	-	-	8,465	-	8,465
Asbury (Dept 110, 150)		\$ 567,576	\$ 424,146	\$ 621,301	\$ 1,060,869	\$ 430,287	\$ 403,953	\$ 433,325	\$ 274,862	\$ 240,206	\$ 278,964	\$ 180,256	\$ 6,441	\$ 4,922,185	\$ 3,586,385	\$ 8,508,570

Estimated MO Allocation: 83.94% 84.94%

MO Portion \$ 4,131,795.41 \$ 3,046,370.41

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 Schedule 8 - Weighted Average Cost of Capital - Update

Surrebuttal Schedule CTE-6 Asbury

Line No.	Description (a)	Capital Per Books 6/30/2021 (b)	Pro Forma Adjustments (c)	Adjusted Capital 6/30/2021 (d) = (b) + (c)	Capital Ratio (e)	Cost Rate (f)	Rate of Return (g) = (e) x (f)
<u>WEIGHTED AVERAGE COST OF CAPITAL</u>							
1	Long Term Debt	\$ 1,160,000,000	-	\$ 1,160,000,000	47.21%	3.76%	1.78%
2	Trust Preferred Stock	-	-	-	0.00%	0.00%	0.00%
3	Common Equity	1,296,854,818	-	1,296,854,818	52.79%	10.00%	5.28%
4	Total Capital	<u>\$ 2,456,854,818</u>	<u>\$ -</u>	<u>\$ 2,456,854,818</u>	<u>100.00%</u>		<u>7.06%</u>

The Empire District Electric Company

Test Year Ending September 30, 2020

ER-2021-0312

Schedule 13 - Gross Revenue Conversion Factor - Update

Surrebuttal Schedule CTE-6 Asbury

Line No.	Description (a)	Rate (b)	Factor (c)
1	Effective State Income Tax	3.60%	3.60%
2	Federal Taxable Income		96.40%
3	Effective Federal Income Tax	20.25%	20.25%
4	Operating Income		76.16%
5	Gross Revenue Conversion Factor		1.3130

Source: The effective federal and state income tax rates were obtained from Schedule 14 Composite Tax Rate.

Purpose: The effective tax rates were used to determine the gross revenue conversion factor.

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 Schedule 14 - Composite Tax Rate - Update

[INDEXIA1](#)

Surrebuttal Schedule CTE-6 Asbury

Line No.	Federal					State					Combined Effective Rate
	PreTax	State	PreTax less State	Statutory Rate	Effective Rate	PreTax	Federal*	PreTax less Fed	Statutory Rate	Effective Rate	
Iteration 1	100.0000%	4.0000%	96.0000%	21.0000%	20.1600%	100.0000%	10.0800%	89.9200%	4.0000%	3.5968%	23.7568%
Iteration 2	100.0000%	3.5968%	96.4032%	21.0000%	20.2447%	100.0000%	10.1223%	89.8777%	4.0000%	3.5951%	23.8398%
Iteration 3	100.0000%	3.5951%	96.4049%	21.0000%	20.2450%	100.0000%	10.1225%	89.8775%	4.0000%	3.5951%	23.8401%
Iteration 4	100.0000%	3.5951%	96.4049%	21.0000%	20.2450%	100.0000%	10.1225%	89.8775%	4.0000%	3.5951%	23.8401%
Iteration 5	100.0000%	3.5951%	96.4049%	21.0000%	20.2450%	100.0000%	10.1225%	89.8775%	4.0000%	3.5951%	23.8401%

* State allows deduction of 50% of Federal

The Empire District Electric Company
 EO-2022-0193
 Missouri Asbury Securitization
 May 2022 Excess ADIT

Surrebuttal Schedule CTE-7 Asbury

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Excess ADIT Ending Balance (e)	Missouri Allocation Factor (1) (f)	Total Missouri Excess ADIT Ending Balance (g) = (e) x (f)	Allocation of Excess ADIT Related To Asbury (2) (h)	Total Missouri Excess ADIT Ending Balance (i) = (g) x (h)
EXCESS ADIT									
1	254	254430	MO Return of Excess DefTx 2017 - Protected	TB	\$ (97,550,219)	100.00%	\$ (97,550,219)	13.36%	\$ (13,031,351)
2	254	254430	Protected EDIT True-Up		-	100.00%	-	13.36%	2,331,823
3	254	254430	MO Return of Excess DefTx 2017 - Unprotected		(11,031,543)	100.00%	(11,031,543)	13.36%	(1,473,661)
4			<u>Total Excess ADIT:</u>		<u>\$ (108,581,762)</u>		<u>\$ (108,581,762)</u>		<u>\$ (12,173,189)</u>

Footnote:

(1) - The baseline allocation was before the Excess ADIT was put into separate accounts for each of the jurisdictions. This account now represents Missouri's portion only

(2) - The allocation for Asbury's portion of excess ADIT was obtained from Tax Accounting

Source: Balances were obtained from the monthly trial balance.

Purpose: To compare the actual Excess ADIT balance related to Asbury to the baseline amount approved in ER-2019-0374

The Empire District Electric Company
 Asbury Plant Abandonment
 Excess Deferred Income Taxes

Surrebuttal Schedule CTE-7 Asbury

	Federal	State	FBOs	Total
Abandonment March 2020	(11,525,449)	1,085,219	341,062	(10,099,168)
6 Month Amort @ 26yrs	221,643	(20,870)	(6,559)	194,215
12/31/2020	(11,303,806)	1,064,349	334,503	(9,904,953)
PowerTax Rpt 257	(11,303,806)	1,064,349	334,503	(9,904,954)
12 Month Amort @ 26yrs	443,287	(41,739)	(13,118)	388,430
12/31/2021	(10,860,519)	1,022,610	321,385	(9,516,524)
PowerTax Rpt 257	(10,860,519)	1,022,610	321,385	(9,516,524)
True-Up to 21.645 Years	133,785	(12,597)	(3,959)	117,229
1 Month Amort @ 21.6yrs	44,373	(4,178)	(1,313)	38,882
1/30/2022	(10,682,362)	1,005,835	316,113	(9,360,413)
1 Month Amort @ 21.6yrs	44,373	(4,178)	(1,313)	38,882
2/28/2022	(10,637,989)	1,001,657	314,800	(9,321,531)
1 Month Amort @ 21.6yrs	44,373	(4,178)	(1,313)	38,882
3/31/2022	(10,593,616)	997,479	313,487	(9,282,649)
1 Month Amort @ 21.6yrs	44,373	(4,178)	(1,313)	38,882
4/30/2022	(10,549,242)	993,301	312,174	(9,243,768)
1 Month Amort @ 21.6yrs	44,373	(4,178)	(1,313)	38,882
5/31/2022	(10,504,869)	989,123	310,861	(9,204,886)

Original Retirement Date: 2035
 Modified Preferred Plan (2018) 30 Amortization / Align with Wind

Asbury Depreciation Rate 0.0462 Last Case or approved Depreciation Study (2020-Feb)
 Asbury Depreciation Rate 21.645 Years for Missouri Only
 259.74 Months

88.53%	(8,320,854)	1.313026934	(10,925,505)
88.53%	(8,286,433)	1.313026934	(10,880,309)
88.53%	(8,252,012)	1.313026934	(10,835,114)
88.53%	(8,217,591)	1.313026934	(10,789,919)
88.53%	(8,183,171)	1.313026934	(10,744,723)
88.53%	(8,148,750)	1.313026934	(10,699,528)

Gross-Up 1.313026934
 Regulatory Liability (12,086,263)
 Missouri Jurisdictional 88.53%
 (10,699,528)

RECALCULATION @ 21.645 YEARS

Abandonment March 2020	(11,525,449)	1,085,219	341,062	(10,099,168)
6 Month Amort @ 21.645yrs	266,238	(25,069)	(7,879)	233,291
12/31/2020	(11,259,211)	1,060,150	333,183	(9,865,877)
12 Month Amort @ 21.645yrs	532,476	(50,137)	(15,757)	466,582
12/31/2021	(10,726,735)	1,010,013	317,426	(9,399,295)
True-Up to 21.645 Years	133,785	(12,597)	(3,959)	117,229

The Empire District Electric Company
EO-2022-0193
Missouri Asbury Securitization
Asbury (Retired Portion) Revenue Requirement

Surrebuttal Schedule CTE-7 Asbury

Line No.	Description (a)	Total	Missouri Jurisdictional Allocation	Total	Tax Rate	ADIT
		Asbury (Retired Plant) Proposed ER-2022-0193		Asbury (Retired Plant) Proposed ER-2022-0193		
1	Net Retired Asbury Plant	\$ 159,414,474	100.00%	\$ 159,414,474	23.8401%	\$ (38,004,570)
2	Asbury Environmental Regulatory Assets	1,643,357	100.00%	1,643,357	23.8401%	(391,778)
3	Asbury Fuel Inventories	1,532,832	100.00%	1,532,832	23.8401%	(365,429)
4	Asbury ADIT	-	100.00%	-		-
5	Additional Asbury Decommissioning Costs (Phase 2) (1)	4,000,000	88.53%	3,541,054	23.8401%	(844,191)
6	Additional Asbury Decommissioning Costs (Phase 3) (1)	6,400,000	88.53%	5,665,687	23.8401%	(1,350,705)
7	Additional Asbury Asset Retirement Obligation Costs - Asbestos	3,205,360	88.53%	2,837,588	23.8401%	(676,484)
8	Additional Asbury Asset Retirement Obligation Costs - CCR Impoundment	20,835,712	88.53%	18,445,096	23.8401%	(4,397,329)
9	Asbury AAO Liability	(43,475,988)	100.00%	(43,475,988)	23.8401%	10,364,719
10	Total Asbury Costs to Securitize: (2)	<u>\$ 153,555,747</u>		<u>\$ 149,604,101</u>		<u>\$ (35,665,767)</u>

Footnote:

(1) - From Black and Veatch Demo Cost Estimate - November 2021 Memo.

(2) - All costs represent the Missouri jurisdictional actuals as of 4/30/2022 with projections through May 2022, except for the additional projected decommissioning and ARO costs.

The Empire District Electric Company

EO-2022-0193

Missouri Asbury Securitization

Asbury - Cash Working Capital

Surrebuttal Schedule CTE-8 Asbury

Line No.	Description (a)	Reference (b)	<table border="1" style="width: 100%;"> <tr> <td style="text-align: center;">Total Missouri</td> </tr> <tr> <td style="text-align: center;">ER-2019-0374</td> </tr> <tr> <td style="text-align: center;">Balances</td> </tr> </table> (c)	Total Missouri	ER-2019-0374	Balances
Total Missouri						
ER-2019-0374						
Balances						
<u>CASH WORKING CAPITAL</u>						
1	Approved ER-2019-0374 Revenue Requirement		\$ 506,139,288			
2	Approved ER-2019-0374 Asbury Baseline		33,006,120			
3	Allocation of Asbury Baseline	Line 2 / Line 1	6.52%			
4	Approved ER-2019-0374 Cash Working Capital		(1,977,225)			
5	<u>Asbury Portion of Cash Working Capital:</u>	Line 3 x Line 4	\$ (128,938)			

Surrebuttal Schedule CTE-8 Asbury



The Empire District Electric Company
 Missouri Jurisdiction
 Docket No. ER-2019-0374
 Schedule 1 Revenue Requirement

Updated Revenue Requirement as of 1/31/2020					
Line No.	Description	Reference	3/31/2019 Test Year End	Pro Forma Adjustments	Adjusted Test Year End
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
1	Rate Base	Schedules 2 & 3	1,301,068,347	99,726,719	1,400,795,066
2	Revenues	Schedules 4 & 5	538,554,855	(33,407,934)	505,146,921
3	Expenses	Schedules 4 & 5	395,553,192	11,258,154	406,811,346
4	Operating Income (Loss) Before Taxes	(Line 2 - Line 3)	143,001,663	(44,666,088)	98,335,575
5	Income Taxes	Schedule 4	9,911,046	(5,597,480)	4,313,567
6	Operating Income (Loss) After Taxes	(Line 4 - Line 5)	133,090,617	(39,068,609)	94,022,008
7	Current Rate of Return	(Line 6 / Line 1)	10.23%		6.71%
8	Rate of Return Requested	Schedule 6	7.50%	-0.73%	6.77%
9	Required Net Operating Income	(Line 1 x Line 8)	97,522,879	(727,606)	94,777,794
10	Income Deficiency	(Line 9 - Line 6)	(35,567,738)	38,341,002	755,786
11	Gross Revenue Conversion factor	Schedule 7	1.313027	1.313027	1.313027
12	Revenue Deficiency	(Line 10 x Line 11)	(46,701,398)	50,342,769	992,367
13	Revenue Deficiency %	(Line 12 / Line 2)	-8.67%		0.20%
14	Revenue Requirement	(Line 2 + Line 12)	491,853,457	16,934,834	506,139,288

Rev Req 506,139,288



The Empire District Electric Company
 Missouri Jurisdiction
 Docket No. ER-2019-0374
 Schedule 2 Rate Base

Line No.	Description	Reference	3/31/2019 Test Year End	Pro Forma Adjustments	Adjusted Test Year End
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
1	Plant in Service:				
2	Plant in Service	WP 2.1	2,450,631,524	115,218,320	2,565,849,844
3	Accumulated Depreciation/Amortization	WP 2.2	(871,165,685)	(23,506,366)	(894,672,051)
4	Net Plant in Service		1,579,465,839	91,711,954	1,671,177,793
5	Working Capital:				
6	Cash Working Capital	WP 2.10	-	(1,977,225)	(1,977,225)
7	Prepayments (13-Month Average)	WP 2.4	7,478,372	(651,977)	6,826,395
8	Materials, Supplies, and Fuel Inventories (13-Month Average)	WP 2.3	46,853,981	(1,032,871)	45,821,110
9	Additions and Deductions:				
10	Customer Deposits	WP 2.8	(13,427,551)	(332,595)	(13,760,146)
11	Customer Advances	WP 2.9	(4,103,516)	(31,500)	(4,135,016)
12	Regulatory Assets	WP 2.6	63,409,608	8,476,497	71,886,105
13	Regulatory Liabilities	WP 2.7	(153,525,684)	20,008,399	(133,517,285)
14	Accumulated Deferred Income Taxes	WP 2.5	(225,082,702)	(16,443,963)	(241,526,665)
15	Total Rate Base		1,301,068,347	99,726,719	1,400,795,066

CWC (1,977,225)

The Empire District Electric Company
EO-2022-0193
Missouri Asbury Securitization
Asbury Environmental Cost Regulatory Assets

Surrebuttal Schedule CTE-9 Asbury

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Missouri Update Allocations (1)	Total Missouri
				Pro Forma Adjustment (d)		Pro Forma Adjustment (f) = (d) x (e)
ASBURY ENVIRONMENTAL COST REGULATORY ASSETS						
1		<u>Environmental Cost Regulatory Assets</u>				
2	182	Asbury Asbestos		\$ 678,108	84.04%	\$ 569,882
3	182	Asbury CCR Impoundment		760,117	84.04%	638,802
4		<u>Total Settlements Paid 01/1970 - 01/2020:</u>		<u>1,438,225</u>		<u>1,208,685</u>
5		<u>Environmental Cost Regulatory Assets</u>				
6	182	Asbury CCR Impoundment		53,310	88.53%	47,194
7		<u>Total Settlements Paid 02/2020 - 09/2020:</u>		<u>53,310</u>		<u>47,194</u>
8		<u>Environmental Cost Regulatory Assets</u>				
9	182	Asbury CCR Impoundment		157,871	88.53%	139,757
10		<u>Total Settlements Paid 10/2020 - 06/2021:</u>		<u>157,871</u>		<u>139,757</u>
11		<u>Environmental Cost Regulatory Assets</u>				
12	182	Asbury Asbestos		16,426	88.53%	14,541
13	182	Asbury CCR Impoundment		95,429	88.53%	84,480
14		<u>Total Settlements Paid 07/2021 - 01/2022:</u>		<u>111,855</u>		<u>99,021</u>
15		<u>Environmental Cost Regulatory Assets</u>				
16	182	Asbury CCR Impoundment		52,369	88.53%	46,360
17		<u>Total Settlements Paid 02/2022:</u>		<u>52,369</u>		<u>46,360</u>
18		<u>Environmental Cost Regulatory Assets</u>				
19	182	Asbury CCR Impoundment		49,613	88.53%	43,921
20		<u>Total Settlements Paid 03/2022:</u>		<u>49,613</u>		<u>43,921</u>
21		<u>Environmental Cost Regulatory Assets</u>				
22	182	Asbury CCR Impoundment		65,991	88.53%	58,419
23		<u>Total Settlements Paid 04/2022:</u>		<u>65,991</u>		<u>58,419</u>
24	182	<u>Total Asbury Environmental Cost Regulatory Assets:</u>		<u>\$ 1,929,235</u>		<u>\$ 1,643,357</u>

Footnote:

(1) - Amounts settled and paid at January 2020 were approved in ER-2019-0374 to be included in this case; therefore, the jurisdictional allocations approved in ER-2019-0374 are being applied to those amounts. Settlements paid out since January 2020 have the jurisdictional allocations being proposed in the current case.

(2) - No projected costs are being included here as they are getting picked up in the Additional ARO cost lines of the Asbury Securitization Cost summary document.

Source: ARO Settlements paid at January 2020 (true-up period of ER-2019-0374), ARO Settlements paid between February 2020 and September 2020, and settlements paid for October 2020 to June 2021, and settlement paid for July 2021 to January 2022 were obtained from Property Accounting.

Purpose: To determine the amount of capital expenditures related to Asbury related environmental activities that have been settled or are expected to be settled and paid by the end of the update period. Due to the Asbury generating unit being retired as of the test year of this case, there is no accumulated depreciation balance on the books to apply these costs to as directed to in the Amended Report and Order in ER-2019-0374. When the unit retired, all non-recovered costs (inclusive of Accumulated Depreciation) were booked to a regulatory asset; therefore, this adjustment is offsetting the remaining accumulated reserve balance included in the Asbury stranded costs regulatory asset.

Decision

The Commission has not generally allowed for the recovery of ARO's because without a legal obligation, these future costs were not known and measureable. However, the evidence in this case shows that the costs at issue to remove asbestos at the Asbury and Riverton generating units, as well as, costs paid to settle obligations for the coal ash ponds at Asbury, Iatan, and Riverton are not ARO's. Instead, these costs have already been paid by Empire, but not yet recovered in rates. The cost of removal of asbestos at Asbury and costs associated with the operation of certain ash ponds at Asbury and Iatan

shall be charged to the accumulated depreciation reserve of each respective generation facility. However, for the Riverton ash pond, which has already been retired, the costs shall be captured in a regulatory asset to be considered in Empire's next rate case.

Surrebuttal Schedule CTE-9 Asbury

company_id	description	liability_account	beginning_liability	liability_incurred	liabilities_settled	accretion	revisions	gain_loss	adjust	ending_liability	description	aro_id	start_month	end_month
1	Financial Set of Books	230100	-	1,281,611.91	(678,108.22)	376,564.87	-	-	-	980,068.56	Asbury Asbestos	3653466	1/1/1970 0:00	1/1/2020 0:00
1	Financial Set of Books	230100	-	5,448,730.50	(760,117.18)	1,724,029.31	13,694,422.17	-	-	20,107,064.80	Asbury CCR Impoundment	6867940	1/1/1970 0:00	1/1/2020 0:00
1	Financial Set of Books	230100	-	4,362,775.69	(5,453,512.12)	674,518.12	2,276,935.22	-	12,717.66	1,873,434.57	Iatan I CCR Impoundment	6941356	1/1/1970 0:00	1/1/2020 0:00
1	Financial Set of Books	230100	-	170,757.62	-	92,877.24	-	-	-	263,634.86	Iatan Levee Piping	3653461	1/1/1970 0:00	1/1/2020 0:00
1	Financial Set of Books	230100	-	196,371.46	-	106,809.00	-	-	-	303,180.46	Iatan Water Intake	3653402	1/1/1970 0:00	1/1/2020 0:00
1	Financial Set of Books	230100	-	503,217.03	-	220,512.76	-	-	-	723,729.79	PCB Sub Transformers and Equip	4362026	1/1/1970 0:00	1/1/2020 0:00
1	Financial Set of Books	230100	-	269,157.85	-	118,000.14	-	-	-	387,157.99	PCB Transformers	4361982	1/1/1970 0:00	1/1/2020 0:00
1	Financial Set of Books	230100	-	49,633.64	-	22,527.54	10,076.77	-	-	82,237.95	Plum Point Solid Waste Land Fill	3653464	1/1/1970 0:00	1/1/2020 0:00
1	Financial Set of Books	230100	-	844,811.46	(2,617,628.53)	430,959.13	2,704,987.08	(1,363,129.14)	-	(0.00)	Riverton Asbestos	3653465	1/1/1970 0:00	1/1/2020 0:00
1	Financial Set of Books	230100	-	1,162,888.69	(1,427,855.33)	114,261.56	-	150,705.08	-	(0.00)	Riverton Ash Pond	4362040	1/1/1970 0:00	1/1/2020 0:00
			-	14,289,955.85	(10,937,221.38)	3,881,159.67	18,686,421.24	(1,199,706.40)	-	24,720,608.98				

SOURCE: PowerPlan / Assets / ARO / Reports / ARO - 1000 / Financial Set of Books / Empire District Electric / Life to Date "01-2020"

ARO Liability Balances and Activity								
Set of Books: Financial Set of Books								
Period Beginning: 1/1/1970								
Period Ending: 1/1/2020								
Company GL Account	Beginning Liability	Liabilities Incurred	Liabilities Settled	Accretion	Revisions	Gain/Loss	Accretion and Liab. Adjust	Ending Liability
Empire District Electric								
230100 Asset Retirement Obligation								
Asbury Asbestos	\$0.00	\$1,281,611.91	(\$678,108.22)	\$376,564.87	\$0.00	\$0.00	\$0.00	\$980,068.56
Asbury CCR Impoundment	\$0.00	\$5,448,730.50	(\$760,117.18)	\$1,724,029.31	\$13,694,422.17	\$0.00	\$0.00	\$20,107,064.80
Iatan I CCR Impoundment	\$0.00	\$4,362,775.69	(\$5,453,512.12)	\$674,518.12	\$2,276,935.22	\$12,717.66	\$0.00	\$1,873,434.57
Iatan Levee Piping	\$0.00	\$170,757.62	\$0.00	\$92,877.24	\$0.00	\$0.00	\$0.00	\$263,634.86
Iatan Water Intake	\$0.00	\$196,371.46	\$0.00	\$106,809.00	\$0.00	\$0.00	\$0.00	\$303,180.46
PCB Sub Transformers and Equip	\$0.00	\$503,217.03	\$0.00	\$220,512.76	\$0.00	\$0.00	\$0.00	\$723,729.79
PCB Transformers	\$0.00	\$269,157.85	\$0.00	\$118,000.14	\$0.00	\$0.00	\$0.00	\$387,157.99
Plum Point Solid Waste Land Fill	\$0.00	\$49,633.64	\$0.00	\$22,527.54	\$10,076.77	\$0.00	\$0.00	\$82,237.95
Riverton Asbestos	\$0.00	\$844,811.46	(\$2,617,628.53)	\$430,959.13	\$2,704,987.08	(\$1,363,129.14)	\$0.00	\$0.00
Riverton Ash Pond	\$0.00	\$1,162,888.69	(\$1,427,855.33)	\$114,261.56	\$0.00	\$150,705.08	\$0.00	\$0.00
GL Account Total:	\$0.00	\$14,289,955.85	(\$10,937,221.38)	\$3,881,159.67	\$18,686,421.24	(\$1,199,706.40)	\$0.00	\$24,720,608.98
Company Total:	\$0.00	\$14,289,955.85	(\$10,937,221.38)	\$3,881,159.67	\$18,686,421.24	(\$1,199,706.40)	\$0.00	\$24,720,608.98
Financial Set of Books Set of Books Total:	\$0.00	\$14,289,955.85	(\$10,937,221.38)	\$3,881,159.67	\$18,686,421.24	(\$1,199,706.40)	\$0.00	\$24,720,608.98

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Page 1 of 1

Surrebuttal Schedule CTE-9 Asbury

company_id	description	liability_account	beginning_liability	liability_incurred	liabilities_settled	accretion	revisions	gain_loss	adjust	ending_liability	description	aro_id	start_month	end_month
1	Financial Set of Books	230100	980,068.56	-	-	29,829.59	-	-	-	1,009,898.15	Asbury Asbestos	3653466	2/1/2020 0:00	9/1/2020 0:00
1	Financial Set of Books	230100	20,107,064.80	-	(53,310.42)	351,446.12	-	-	-	20,405,200.50	Asbury CCR Impoundment	6867940	2/1/2020 0:00	9/1/2020 0:00
1	Financial Set of Books	230100	1,873,434.57	-	(301,231.43)	33,066.97	-	-	-	1,605,270.11	Iatan I CCR Impoundment	6941356	2/1/2020 0:00	9/1/2020 0:00
1	Financial Set of Books	230100	263,634.86	-	-	9,614.63	-	-	-	273,249.49	Iatan Levee Piping	3653461	2/1/2020 0:00	9/1/2020 0:00
1	Financial Set of Books	230100	303,180.46	-	-	11,056.84	-	-	-	314,237.30	Iatan Water Intake	3653402	2/1/2020 0:00	9/1/2020 0:00
1	Financial Set of Books	230100	723,829.79	-	(1,350.50)	22,030.66	1,294,219.89	-	-	2,038,729.84	PCB Sub Transformers and Equip	4362026	2/1/2020 0:00	9/1/2020 0:00
1	Financial Set of Books	230100	387,157.99	-	(397,606.11)	2,959.25	-	7,488.87	-	0.00	PCB Transformers	4361982	2/1/2020 0:00	9/1/2020 0:00
1	Financial Set of Books	230100	82,237.95	-	-	2,377.54	123,725.20	-	-	208,340.69	Plum Point Solid Waste Land Fill	3653464	2/1/2020 0:00	9/1/2020 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	-	Riverton Asbestos	3653465	2/1/2020 0:00	9/1/2020 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	-	Riverton Ash Pond	4362040	2/1/2020 0:00	9/1/2020 0:00
			24,720,608.98	-	(753,498.46)	462,381.60	1,417,945.09	7,488.87	-	25,854,926.08				

SOURCE: PowerPlan / Assets / ARO / Reports / ARO - 1000 / Financial Set of Books / Empire District Electric / Span from "02-2020" to "09-2020"

ARO Liability Balances and Activity									
Set of Books: Financial Set of Books									
Period Beginning: 2/1/2020 Period Ending: 9/1/2020									
Company GL Account	Beginning Liability	Liabilities Incurred	Liabilities Settled	Accretion	Revisions	Gain/Loss	Accretion and Liab. Adjust	Ending Liability	
Empire District Electric									
230100 Asset Retirement Obligation									
Asbury Asbestos	\$980,068.56	\$0.00	\$0.00	\$29,829.59	\$0.00	\$0.00	\$0.00	\$1,009,898.15	
Asbury CCR Impoundment	\$20,107,064.80	\$0.00	(\$53,310.42)	\$351,446.12	\$0.00	\$0.00	\$0.00	\$20,405,200.50	
Iatan I CCR Impoundment	\$1,873,434.57	\$0.00	(\$301,231.43)	\$33,066.97	\$0.00	\$0.00	\$0.00	\$1,605,270.11	
Iatan Levee Piping	\$263,634.86	\$0.00	\$0.00	\$9,614.63	\$0.00	\$0.00	\$0.00	\$273,249.49	
Iatan Water Intake	\$303,180.46	\$0.00	\$0.00	\$11,056.84	\$0.00	\$0.00	\$0.00	\$314,237.30	
PCB Sub Transformers and Equip	\$723,829.79	\$0.00	(\$1,350.50)	\$22,030.66	\$1,294,219.89	\$0.00	\$0.00	\$2,038,729.84	
PCB Transformers	\$387,157.99	\$0.00	(\$397,606.11)	\$2,959.25	\$0.00	\$7,488.87	\$0.00	\$0.00	
Plum Point Solid Waste Land Fill	\$82,237.95	\$0.00	\$0.00	\$2,377.54	\$123,725.20	\$0.00	\$0.00	\$208,340.69	
Riverton Asbestos	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Riverton Ash Pond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
GL Account Total:	\$24,720,608.98	\$0.00	(\$753,498.46)	\$462,381.60	\$1,417,945.09	\$7,488.87	\$0.00	\$25,854,926.08	
Company Total:	\$24,720,608.98	\$0.00	(\$753,498.46)	\$462,381.60	\$1,417,945.09	\$7,488.87	\$0.00	\$25,854,926.08	
Financial Set of Books	Set of Books Total:	\$24,720,608.98	\$0.00	(\$753,498.46)	\$462,381.60	\$1,417,945.09	\$7,488.87	\$0.00	\$25,854,926.08

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Page 1 of 1

Surrebuttal Schedule CTE-9 Asbury

company_id	description	liability_account	beginning_liability	liability_incurred	liabilities_settled	accretion	revisions	gain_loss	adjust	ending_liability	description	aro_id	start_month	end_month
1	Financial Set of Books	230100	1,009,898.15	-	-	34,644.90	-	-	-	1,044,543.05	Asbury Asbestos	3653466	10/1/2020 0:00	6/1/2021 0:00
1	Financial Set of Books	230100	20,405,200.50	-	(157,871.02)	400,538.08	-	-	-	20,647,867.56	Asbury CCR Impoundment	6867940	10/1/2020 0:00	6/1/2021 0:00
1	Financial Set of Books	230100	1,605,270.11	-	(469,524.56)	28,073.43	-	-	-	1,163,818.98	Iatan I CCR Impoundment	6941356	10/1/2020 0:00	6/1/2021 0:00
1	Financial Set of Books	230100	273,249.49	-	-	11,236.22	-	-	-	284,485.71	Iatan Levee Piping	3653461	10/1/2020 0:00	6/1/2021 0:00
1	Financial Set of Books	230100	314,237.30	-	-	12,921.67	-	-	-	327,158.97	Iatan Water Intake	3653402	10/1/2020 0:00	6/1/2021 0:00
1	Financial Set of Books	230100	2,038,729.84	-	(29,820.41)	40,179.19	-	-	-	2,049,088.62	PCB Sub Transformers and Equip	4362026	10/1/2020 0:00	6/1/2021 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	-	PCB Transformers	4361982	10/1/2020 0:00	6/1/2021 0:00
1	Financial Set of Books	230100	208,340.69	-	-	11,112.10	-	-	-	219,452.79	Plum Point Solid Waste Land Fill	3653464	10/1/2020 0:00	6/1/2021 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	-	Riverton Asbestos	3653465	10/1/2020 0:00	6/1/2021 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	-	Riverton Ash Pond	4362040	10/1/2020 0:00	6/1/2021 0:00
1	Financial Set of Books	230100	-	275,000.01	-	1,981.32	-	-	-	276,981.33	Solar - Prosperity Facility	10624093	10/1/2020 0:00	6/1/2021 0:00
			25,854,926.08	275,000.01	(657,215.99)	540,686.91	-	-	-	26,013,397.01				

SOURCE: PowerPlan / Assets / ARO / Reports / ARO - 1000 / Financial Set of Books / Empire District Electric / Span from "10-2020" to "06-2021"

ARO Liability Balances and Activity						Period Beginning: 10/1/2020		Period Ending: 6/1/2021	
Set of Books: Financial Set of Books									
Company GL Account	Beginning Liability	Liabilities Incurred	Liabilities Settled	Accretion	Revisions	Gain/Loss	Accretion and Liab. Adjust	Ending Liability	
Empire District Electric									
230100 Asset Retirement Obligation									
Asbury Asbestos	\$1,009,898.15	\$0.00	\$0.00	\$34,644.90	\$0.00	\$0.00	\$0.00	\$1,044,543.05	
Asbury CCR Impoundment	\$20,405,200.50	\$0.00	(\$157,871.02)	\$400,538.08	\$0.00	\$0.00	\$0.00	\$20,647,867.56	
Iatan I CCR Impoundment	\$1,605,270.11	\$0.00	(\$469,524.56)	\$28,073.43	\$0.00	\$0.00	\$0.00	\$1,163,818.98	
Iatan Levee Piping	\$273,249.49	\$0.00	\$0.00	\$11,236.22	\$0.00	\$0.00	\$0.00	\$284,485.71	
Iatan Water Intake	\$314,237.30	\$0.00	\$0.00	\$12,921.67	\$0.00	\$0.00	\$0.00	\$327,158.97	
PCB Sub Transformers and Equip	\$2,038,729.84	\$0.00	(\$29,820.41)	\$40,179.19	\$0.00	\$0.00	\$0.00	\$2,049,088.62	
PCB Transformers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Plum Point Solid Waste Land Fill	\$208,340.69	\$0.00	\$0.00	\$11,112.10	\$0.00	\$0.00	\$0.00	\$219,452.79	
Riverton Asbestos	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Riverton Ash Pond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Solar - Prosperity Facility	\$0.00	\$275,000.01	\$0.00	\$1,981.32	\$0.00	\$0.00	\$0.00	\$276,981.33	
GL Account Total:	\$25,854,926.08	\$275,000.01	(\$657,215.99)	\$540,686.91	\$0.00	\$0.00	\$0.00	\$26,013,397.01	
Company Total:	\$25,854,926.08	\$275,000.01	(\$657,215.99)	\$540,686.91	\$0.00	\$0.00	\$0.00	\$26,013,397.01	
ncial Set of Books	Set of Books Total:	\$25,854,926.08	\$275,000.01	(\$657,215.99)	\$540,686.91	\$0.00	\$0.00	\$26,013,397.01	

Display Report Bitmap

Surrebuttal Schedule CTE-9 Asbury

company_id	description	liability_account	beginning_liability	liability_incurred	liabilities_settled	accretion	revisions	gain_loss	ending_liability	adjust	description	aro_id	start_month	end_month
1	Financial Set of Books	230100	1,044,543	-	(16,426)	70,939	2,072,361	-	3,171,417	-	Asbury Asbestos	3653466	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	20,647,868	-	(95,429)	315,392	-	-	20,867,831	-	Asbury CCR Impoundment	6867940	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	-	527,677	(77,609)	-	-	-	532,264	77,408	Iatan Ash Landfill Phase 1	11079097	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	-	982,170	-	8,914	-	-	991,084	-	Iatan Ash Landfill Phase II CCR	11079096	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	-	136,434	-	1,238	-	-	137,672	-	Iatan Ash Pond CCR	11079099	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	1,163,819	-	(246,464)	7,800	(697,190)	71,132	221,689	(77,408)	Iatan Ash Pond CCR Revision	6941356	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	-	22,058	-	235	-	-	22,292	-	Iatan Fuel Storage	11079100	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	-	6,452	-	68	-	-	6,520	-	Iatan Fuel Storage 2013	11079101	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	284,486	-	-	4,102	(274,235)	-	14,352	-	Iatan Water Intake Equipment	3653461	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	327,159	-	-	4,489	(326,793)	(4,855)	0	-	Iatan Water Intake Structure	3653402	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	2,049,089	-	(21,315)	31,311	-	-	2,059,084	-	PCB Sub Transformers and Equip	4350326	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	-	PCB Transformers	4361982	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	219,453	-	-	9,051	-	-	228,504	-	Plum Point Solid Waste Land Fill	3653464	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	-	Riverton Asbestos	3653465	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	-	Riverton Ash Pond	4362040	7/1/2021 0:00	1/1/2022 0:00
1	Financial Set of Books	230100	276,981	-	-	4,679	-	-	281,660	-	Solar - Prosperity Facility	10624093	7/1/2021 0:00	1/1/2022 0:00
3	Financial Set of Books	230304	-	-	-	-	-	-	-	-	Chillicothe Building	3653469	7/1/2021 0:00	1/1/2022 0:00
22	Financial Set of Books	230100	6,809,495	-	-	139,405	-	-	6,948,900	-	Wind - North Fork Ridge	10628777	7/1/2021 0:00	1/1/2022 0:00
24	Financial Set of Books	230100	12,846,790	-	-	269,513	-	-	13,116,303	-	Wind - Neosho Ridge	10628791	7/1/2021 0:00	1/1/2022 0:00
26	Financial Set of Books	230100	7,071,675	-	-	137,780	-	-	7,209,455	-	Wind - Kings Point	10628792	7/1/2021 0:00	1/1/2022 0:00
			52,741,357	1,674,791	(457,242)	1,009,703	774,142	66,277	55,809,027	-				

Surrebuttal Schedule CTE-9 Asbury

company_id	description	liability_account	beginning_liability	liability_incurred	liabilities_settled	accretion	revisions	gain_loss	ending_liability	adjust	description	aro_id	start_month	end_month
1	Financial Set of Books	230100	3,171,417	-	-	11,274	-	-	3,182,691		0 Asbury Asbestos	3653466	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	20,867,831	-	(52,369)	45,298	-	-	20,860,760		0 Asbury CCR Impoundment	6867940	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	532,264	-	(19)	1,204	-	-	533,449		0 Iatan Ash Landfill Phase 1	11079097	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	991,084	-	-	2,241	-	-	993,325		0 Iatan Ash Landfill Phase II CCR	11079096	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	137,672	-	-	311	-	-	137,984		0 Iatan Ash Pond CCR	11079099	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	221,689	-	(376,112)	501	-	153,922	-		0 Iatan Ash Pond CCR Revision	6941356	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	22,292	-	-	59	-	-	22,352		0 Iatan Fuel Storage	11079100	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	6,520	-	-	17	-	-	6,537		0 Iatan Fuel Storage 2013	11079101	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	14,352	-	-	64	-	-	14,417		0 Iatan Water Intake Equipment	3653461	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-		0 Iatan Water Intake Structure	3653402	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	2,059,084	-	(3,941)	4,487	-	-	2,059,629		0 PCB Sub Transformers and Equip	4362026	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-		0 PCB Transformers	4361982	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	228,504	-	-	1,323	-	-	229,827		0 Plum Point Solid Waste Land Fill	3653464	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-		0 Riverton Asbestos	3653465	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-		0 Riverton Ash Pond	4362040	2/1/2022	0:00 2/1/2022 0:00
1	Financial Set of Books	230100	281,660	-	-	675	-	-	282,335		0 Solar - Prosperity Facility	10624093	2/1/2022	0:00 2/1/2022 0:00
3	Financial Set of Books	230304	-	-	-	-	-	-	-		0 Chillicothe Building	3653469	2/1/2022	0:00 2/1/2022 0:00
22	Financial Set of Books	230100	6,948,900	-	-	20,147	-	-	6,969,047		0 Wind - North Fork Ridge	10628777	2/1/2022	0:00 2/1/2022 0:00
24	Financial Set of Books	230100	13,116,303	-	-	38,961	-	-	13,155,264		0 Wind - Neosho Ridge	10628791	2/1/2022	0:00 2/1/2022 0:00
26	Financial Set of Books	230100	7,209,456	-	-	19,901	-	-	7,229,356		0 Wind - Kings Point	10628792	2/1/2022	0:00 2/1/2022 0:00
			55,809,027	-	(432,441)	146,463	-	153,922	55,676,970					

Surrebuttal Schedule CTE-9 Asbury

company_id	description	liability_account	beginning_liability	liability_incurred	liabilities_settled	accretion	revisions	gain_loss	ending_liability	adjust	description	aro_id	start_month	end_month
1	Financial Set of Books	230100	3,182,691	-	-	11,314	-	-	3,194,005	0	Asbury Asbestos	3653466	3/1/2022	0:00
1	Financial Set of Books	230100	20,860,760	-	(49,613)	45,283	-	-	20,856,429	0	Asbury CCR Impoundment	6867940	3/1/2022	0:00
1	Financial Set of Books	230100	533,449	-	(267)	1,206	-	-	534,388	0	Iatan Ash Landfill Phase 1	11079097	3/1/2022	0:00
1	Financial Set of Books	230100	993,325	-	-	2,246	-	-	995,571	0	Iatan Ash Landfill Phase II CCR	11079096	3/1/2022	0:00
1	Financial Set of Books	230100	137,984	-	-	312	-	(138,296)	-	0	Iatan Ash Pond CCR	11079099	3/1/2022	0:00
1	Financial Set of Books	230100	-	-	(56,287)	-	-	56,287	-	0	Iatan Ash Pond CCR Revision	6941356	3/1/2022	0:00
1	Financial Set of Books	230100	22,352	-	-	59	-	-	22,411	0	Iatan Fuel Storage	11079100	3/1/2022	0:00
1	Financial Set of Books	230100	6,537	-	-	17	-	-	6,554	0	Iatan Fuel Storage 2013	11079101	3/1/2022	0:00
1	Financial Set of Books	230100	14,417	-	-	65	-	(14,481)	-	0	Iatan Water Intake Equipment	3653461	3/1/2022	0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	0	Iatan Water Intake Structure	3653402	3/1/2022	0:00
1	Financial Set of Books	230100	2,059,629	-	(1,189)	4,488	-	-	2,062,928	0	PCB Sub Transformers and Equip	4362026	3/1/2022	0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	0	PCB Transformers	4361982	3/1/2022	0:00
1	Financial Set of Books	230100	229,827	-	-	1,331	-	-	231,158	0	Plum Point Solid Waste Land Fill	3653464	3/1/2022	0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	0	Riverton Asbestos	3653465	3/1/2022	0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	0	Riverton Ash Pond	4362040	3/1/2022	0:00
1	Financial Set of Books	230100	282,335	-	-	676	-	-	283,011	0	Solar - Prosperity Facility	10624093	3/1/2022	0:00
3	Financial Set of Books	230304	-	-	-	-	-	-	-	0	Chillicothe Building	3653469	3/1/2022	0:00
22	Financial Set of Books	230100	6,969,047	-	-	20,205	-	-	6,989,252	0	Wind - North Fork Ridge	10628777	3/1/2022	0:00
24	Financial Set of Books	230100	13,155,264	-	-	39,076	-	-	13,194,340	0	Wind - Neesho Ridge	10628791	3/1/2022	0:00
26	Financial Set of Books	230100	7,229,356	-	-	19,956	-	-	7,249,312	0	Wind - Kings Point	10628792	3/1/2022	0:00
			55,676,970	-	(107,358)	146,235	-	(96,490)	55,619,358					

Surrebuttal Schedule CTE-9 Asbury

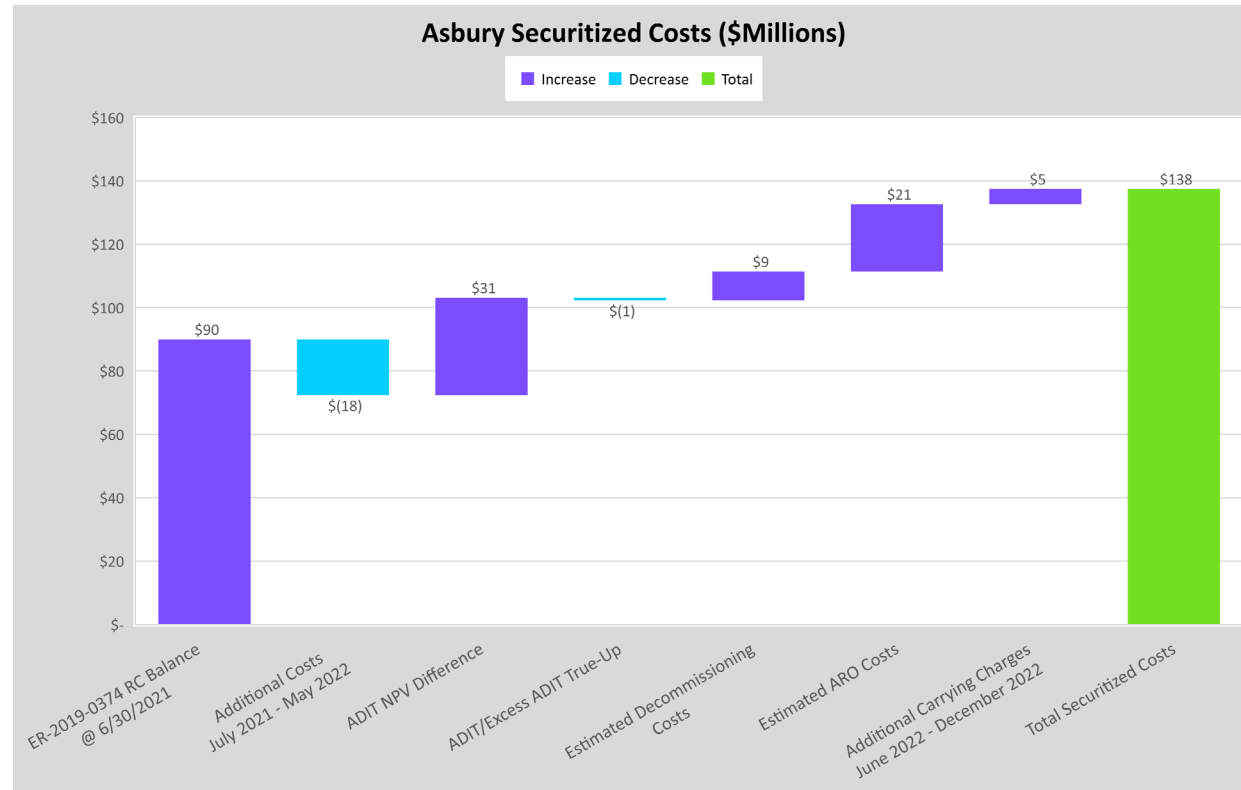
company_id	description	liability_account	beginning_liability	liability_incurred	liabilities_settled	accretion	revisions	gain_loss	ending_liability	adjust	description	aro_id	start_month	end_month
1	Financial Set of Books	230100	3,194,005.26	-	-	11,354.44	-	-	3,205,359.70	0	Asbury Asbestos	3653466	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	20,856,428.88	-	(65,990.53)	45,273.28	-	-	20,835,711.63	0	Asbury CCR Impoundment	6867940	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	534,387.64	-	(22.20)	1,208.31	-	-	535,573.75	0	Iatan Ash Landfill Phase 1	11079097	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	995,570.91	-	-	2,251.18	-	-	997,822.09	0	Iatan Ash Landfill Phase II CCR	11079096	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	0	Iatan Ash Pond CCR	11079099	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	0	Iatan Ash Pond CCR Revision	6941356	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	22,410.75	-	-	59.41	-	-	22,470.16	0	Iatan Fuel Storage	11079100	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	6,554.19	-	-	17.25	-	-	6,571.44	0	Iatan Fuel Storage 2013	11079101	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	0	Iatan Water Intake Equipment	3653461	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	0	Iatan Water Intake Structure	3653402	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	2,062,927.81	-	(10,622.00)	4,495.22	-	-	2,056,801.03	0	PCB Sub Transformers and Equip	4362026	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	0	PCB Transformers	4361982	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	231,157.58	-	-	1,338.47	-	-	232,496.05	0	Plum Point Solid Waste Land Fill	3653464	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	0	Riverton Asbestos	3653465	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	-	-	-	-	-	-	-	0	Riverton Ash Pond	4362040	4/1/2022	0:00 4/1/2022 0:00
1	Financial Set of Books	230100	283,011.38	-	-	678.06	-	-	283,689.44	0	Solar - Prosperity Facility	10624093	4/1/2022	0:00 4/1/2022 0:00
3	Financial Set of Books	230304	-	-	-	-	-	-	-	0	Chillicothe Building	3653469	4/1/2022	0:00 4/1/2022 0:00
22	Financial Set of Books	230100	6,989,251.59	-	-	20,263.63	-	-	7,009,515.22	0	Wind - North Fork Ridge	10628777	4/1/2022	0:00 4/1/2022 0:00
24	Financial Set of Books	230100	13,194,339.96	-	-	39,192.48	-	-	13,233,532.44	0	Wind - Neosho Ridge	10628791	4/1/2022	0:00 4/1/2022 0:00
26	Financial Set of Books	230100	7,249,312.19	-	-	20,010.86	-	-	7,269,323.05	0	Wind - Kings Point	10628792	4/1/2022	0:00 4/1/2022 0:00
			<u>55,619,358.14</u>	<u>-</u>	<u>(76,634.73)</u>	<u>146,142.59</u>	<u>-</u>	<u>-</u>	<u>55,688,866.00</u>					

Surrebuttal Schedule CTE-9 Asbury

company_id	description	liability_account	beginning_liability	liability_incurred	liabilities_settled	accretion	revisions	gain_loss	ending_liability	adjust	description	aro_id	start_month	end_month
1	Financial Set of Books	230100	-	1,281,611.91	(694,534.01)	545,921.25	2,072,360.55	-	3,205,359.70	-	Asbury Asbestos	3653466	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	5,448,730.50	(1,234,700.51)	2,927,259.47	13,694,422.17	-	20,835,711.63	-	Asbury CCR Impoundment	6867940	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	527,677.31	(77,916.86)	8,405.61	-	-	535,573.75	77,407.69	latan Ash Landfill Phase 1	11079097	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	982,170.10	-	15,651.99	-	-	997,822.09	-	latan Ash Landfill Phase II CCR	11079096	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	136,434.11	-	1,861.51	-	(138,295.62)	-	-	latan Ash Pond CCR	11079099	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	4,362,775.69	(6,903,131.61)	743,959.49	1,579,745.30	294,058.82	-	(77,407.69)	latan Ash Pond CCR Revision	6941356	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	22,057.57	-	412.59	-	-	22,470.16	-	latan Fuel Storage	11079100	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	6,451.65	-	119.79	-	-	6,571.44	-	latan Fuel Storage 2013	11079101	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	170,757.62	-	117,959.12	(274,235.36)	(14,481.38)	-	-	latan Water Intake Equipment	3653461	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	196,371.46	-	135,276.53	(326,793.46)	(4,854.53)	-	-	latan Water Intake Structure	3653402	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	503,217.03	(68,239.07)	327,603.18	1,294,219.89	-	2,056,801.03	-	PCB Sub Transformers and Equip	4362026	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	269,157.85	(397,606.11)	120,959.39	-	7,488.87	-	-	PCB Transformers	4361982	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	49,633.64	-	49,060.44	133,801.97	-	232,496.05	-	Plum Point Solid Waste Land Fill	3653464	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	844,811.46	(2,617,628.53)	430,959.13	2,704,987.08	(1,363,129.14)	-	-	Riverton Asbestos	3653465	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	1,162,888.69	(1,427,855.33)	114,261.56	-	150,705.08	-	-	Riverton Ash Pond	4362040	1/1/1970 0:00	4/1/2022 0:00
1	Financial Set of Books	230100	-	275,000.01	-	8,689.43	-	-	283,689.44	-	Solar - Prosperity Facility	10624093	1/1/1970 0:00	4/1/2022 0:00
3	Financial Set of Books	230304	-	21,537.76	-	12,213.88	-	(33,751.64)	-	-	Chillicothe Building	3653469	1/1/1970 0:00	4/1/2022 0:00
22	Financial Set of Books	230100	-	6,750,609.14	-	258,906.08	-	-	7,009,515.22	-	Wind - North Fork Ridge	10628777	1/1/1970 0:00	4/1/2022 0:00
24	Financial Set of Books	230100	-	12,808,742.78	-	424,789.66	-	-	13,233,532.44	-	Wind - Neesho Ridge	10628791	1/1/1970 0:00	4/1/2022 0:00
26	Financial Set of Books	230100	-	7,071,675.14	-	197,647.91	-	-	7,269,323.05	-	Wind - Kings Point	10628792	1/1/1970 0:00	4/1/2022 0:00
			-	42,892,311.42	(13,421,612.03)	6,441,918.01	20,878,508.14	(1,102,259.54)	55,688,866.00	-				

ER-2019-0374 RC Balance @ 6/30/2021	\$	90
Additional Costs July 2021 - May 2022	\$	(18)
ADIT NPV Difference	\$	31
ADIT/Excess ADIT True-Up	\$	(1)
Estimated Decommissioning Costs	\$	9
Estimated ARO Costs	\$	21
Additional Carrying Charges June 2022 - December 2022	\$	5
Total Securitized Costs	\$	138

Surrebuttal Schedule CTE-10 Asbury



The Empire District Electric Company
EO-2022-0193
Missouri Asbury Securitization
Asbury Securitization Costs

Surrebuttal Schedule CTE-10 Asbury

Line No.	Description	Total		Missouri Jurisdictional Allocation	Total Missouri		ER-2019-0374	Difference
		Asbury (Retired Plant) Proposed EO-2022-0193			Asbury (Retired Plant) Proposed EO-2022-0193			
1	Net Retired Asbury Plant	\$ 159,414,474	100.00%	\$ 159,414,474		159,414,474	-	
2	Asbury Environmental Regulatory Assets	1,643,357	100.00%	1,643,357		1,395,636	247,721	
3	Asbury Fuel Inventories	1,532,832	100.00%	1,532,832		1,532,832	-	
4	Asbury Excess ADIT	(12,173,189)	100.00%	(12,173,189)	(14,505,011)	(15,799,016)	1,294,004	
5					2,331,823	-	2,331,823	
6	Asbury AAO Liability	(43,475,988)	100.00%	(43,475,988)		(24,134,820)	(19,341,168)	
7	Asbury ADIT	(35,665,767)	100.00%	(35,665,767)		(32,338,406)	(3,327,362)	
8	Additional Asbury Decommissioning Costs (Phase 2) (1)	4,000,000	88.53%	3,541,054		-	3,541,054	
9	Additional Asbury Decommissioning Costs (Phase 3) (1)	6,400,000	88.53%	5,665,687		-	5,665,687	
10	Additional Asbury Asset Retirement Obligation Costs - Asbestos	3,205,360	88.53%	2,837,588		-	2,837,588	
11	Additional Asbury Asset Retirement Obligation Costs - CCR Impoundment	20,835,712	88.53%	18,445,096		-	18,445,096	
12	Total Asbury Costs to Securitize: (2)	105,716,791		101,765,145		90,070,701	11,694,444	

Costs for Additional Months since RC
ADIT True-Up
Excess ADIT True-Up
Decommissioning Costs
ARO Costs

Footnote:

(1) - From Black and Veatch Demo Cost Estimate - November 2021 Memo.

(2) - All costs represent the Missouri jurisdictional actuals as of 4/30/2022 and projections through May 2022 except for the additional projected decommissioning and ARO costs which represent the total projections of the item.

The Empire District Electric Company
EO-2022-0193
Missouri Asbury Securitization
Asbury Net Stranded Asset

Surrebuttal Schedule CTE-11 Asbury

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Total Company	Total Company	Missouri Allocation Factor (h)	Total Missouri
					Test Year Ending Balance (e)	Pro Forma Ending Balance (1) (f)	Pro Forma Adjustment (g) = (f) - (e)		Pro Forma Adjustment (i) = (g) x (h)
ASBURY STRANDED ASSETS									
1	182	182404	Asbury Retire - Reg Asset - MO	(2) TB 09-20	\$ 167,916,307	\$ 159,414,474	\$ (8,501,833)	100.00%	\$ (8,501,833)
2	186	186216	Asbury Retire-Def Debit - MO	(2) ↓	-	-	-	100.00%	-
3			Total Asbury Stranded Assets:		\$ 167,916,307	\$ 159,414,474	\$ (8,501,833)		\$ (8,501,833)

Footnote:

(1) - The pro forma balance excludes the portion of Asbury ARO balances at the retirement of Asbury from the regulatory asset, as well as, as the non-Missouri portion of the abandoned projects that were booked to the regulatory asset.

(2) - The Asbury stranded assets for Missouri were initially set up in GL account 186216; however, in September 2020, once the order was received for case No. ER-2019-0374, it was moved and is being tracked in regulatory asset account 182404.

Source: The Asbury ARO stranded asset and reserve balances were obtained from the journal entry backup.

Purpose: To remove the Asbury related ARO stranded asset and reserve balances from the regulatory asset set up for the stranded Asbury plant costs at the time of Asbury's retirement. The ARO portion of the balance is being removed as these costs have not been settled or recovered and the Company is seeking recovery of the remaining balance in this case. This also removes the non-Missouri portion of the abandoned projects that were booked 100% to the Missouri regulatory asset.

Account #	382	Unit	Account	Dept	Product	Project	Line Descr	Amount	Journal ID	Period	Year
GL001	186216	110	OT				Asbury Retire-Def Debit - MO	157,740,872.88	0000059024	3	2020
GL001	186216	110	OT				Asbury Retire-Def Debit - MO	8,184,000.11	0000059024	3	2020
GL001	186216	110	UI				CR-Manual	0.06	PP00058752	3	2020
GL001	186216	110	VE				CR-Manual	8,619.50	PP00058752	3	2020
GL001	186216	000	BCF				CR-Manual	5,981.49	PP00058752	3	2020
GL001	186216	110	VJ				CR-Manual	0.05	PP00058752	3	2020
GL001	186216	101	VI				CR-Manual	16.45	PP00058752	3	2020
GL001	186216	100	VL				CR-Manual	97.74	PP00058752	3	2020
GL001	186216	110	ZM				CR-Manual	8.02	PP00058752	3	2020
GL001	186216	110	UI				CR-Manual	2.02	PP00058752	3	2020
GL001	186216	100	VA				CR-Manual	8.99	PP00058752	3	2020
GL001	186216	100	VE				CR-Manual	2.58	PP00058752	3	2020
GL001	186216	101	ITE				CR-Manual	(217.24)	PP00058752	3	2020
GL001	186216	110	CW				CR-Manual	(29,766.56)	PP00058752	3	2020
GL001	186216	110	MA				CR-Manual	468,755.43	PP00058752	3	2020
GL001	186216	100	VE				CR-Manual	11,312.70	PP00058752	3	2020
GL001	186216	110	ZM				CR-Manual	6.37	PP00058752	3	2020
GL001	186216	100	UI				CR-Manual	4.15	PP00058752	3	2020
GL001	186216	110	VR				CR-Manual	20.74	PP00058752	3	2020
GL001	186216	100	VA				CR-Manual	671.59	PP00058752	3	2020
GL001	186216	110	F1				CR-Manual	72.84	PP00058752	3	2020
GL001	186216	110	ITD				CR-Manual	13,503.59	PP00058752	3	2020
GL001	186216	100	LM				CR-Manual	102.60	PP00058752	3	2020
GL001	186216	110	MA				CR-Manual	110,679.31	PP00058752	3	2020
GL001	186216	110	MA				CR-Manual	(110,679.31)	PP00058752	3	2020
GL001	186216	100	ZG				CR-Manual	1,525.65	PP00058752	3	2020
GL001	186216	100	S1				CR-Manual	(0.04)	PP00058752	3	2020
GL001	186216	100	CW				CR-Manual	125,000.00	PP00058752	3	2020
GL001	186216	100	OR				CR-Manual	1,166.54	PP00058752	3	2020
GL001	186216	100	RL				CR-Manual	180.37	PP00058752	3	2020
GL001	186216	110	VI				CR-Manual	(0.07)	PP00058752	3	2020
GL001	186216	101	OT				CR-Manual	(25.00)	PP00058752	3	2020
GL001	186216	110	LM				CR-Manual	4.10	PP00058752	3	2020
GL001	186216	110	VR				CR-Manual	(0.02)	PP00058752	3	2020
GL001	186216	101	CF				CR-Manual	394,353.10	PP00058752	3	2020
GL001	186216	110	CF				CR-Manual	40,401.80	PP00058752	3	2020
GL001	186216	100	F1				CR-Manual	(1.15)	PP00058752	3	2020
GL001	186216	110	VI				CR-Manual	48.29	PP00058752	3	2020
GL001	186216	110	ZM				CR-Manual	33.32	PP00058752	3	2020
GL001	186216	110	ZG				CR-Manual	(0.28)	PP00058752	3	2020
GL001	186216	110	CF				CR-Manual	91,498.23	PP00058752	3	2020
GL001	186216	110	ZE				CR-Manual	46.69	PP00058752	3	2020
GL001	186216	110	VL				CR-Manual	447.80	PP00058752	3	2020
GL001	186216	110	VB				CR-Manual	5.74	PP00058752	3	2020
GL001	186216	110	VI				CR-Manual	87.78	PP00058752	3	2020
GL001	186216	110	VR				CR-Manual	70.60	PP00058752	3	2020
GL001	186216	110	F1				CR-Manual	150.57	PP00058752	3	2020
GL001	186216	110	VR				CR-Manual	(39.18)	PP00058752	3	2020
GL001	186216	101	VR				CR-Manual	(0.04)	PP00058752	3	2020
GL001	186216	100	VK				CR-Manual	(101.65)	PP00058752	3	2020
GL001	186216	110	VK				CR-Manual	990.59	PP00058752	3	2020
GL001	186216	101	F1				CR-Manual	212.65	PP00058752	3	2020
GL001	186216	101	VL				CR-Manual	1,242.26	PP00058752	3	2020
GL001	186216	110	VR				CR-Manual	7.34	PP00058752	3	2020
GL001	186216	100	MA				CR-Manual	293.80	PP00058752	3	2020
GL001	186216	100	LM				CR-Manual	151.21	PP00058752	3	2020
GL001	186216	110	LM				CR-Manual	190.07	PP00058752	3	2020
GL001	186216	110	MA				CR-Manual	(43,536.68)	PP00058752	3	2020
GL001	186216	110	MA				CR-Manual	43,536.68	PP00058752	3	2020
GL001	186216	110	U1				CR-Manual	(0.79)	PP00058752	3	2020
GL001	186216	101	VM				CR-Manual	0.01	PP00058752	3	2020
GL001	186216	100	VB				CR-Manual	3.52	PP00058752	3	2020
GL001	186216	101	VR				CR-Manual	10.52	PP00058752	3	2020
GL001	186216	000	ITD				CR-Manual	12,498.35	PP00058752	3	2020
GL001	186216	110	VE				CR-Manual	13.43	PP00058752	3	2020
GL001	186216	110	ZE				CR-Manual	61.18	PP00058752	3	2020
GL001	186216	100	MA				CR-Manual	(125,362.24)	PP00058752	3	2020
GL001	186216	101	S1				CR-Manual	1.03	PP00058752	3	2020
GL001	186216	110	CF				CR-Manual	2,388.75	PP00058752	3	2020
GL001	186216	110	FE				CR-Manual	31,113.68	PP00058752	3	2020
GL001	186216	101	VR				CR-Manual	0.34	PP00058752	3	2020
GL001	186216	110	CW				CR-Manual	39,869.25	PP00058752	3	2020
GL001	186216	110	CW				CR-Manual	145,538.73	PP00058752	3	2020
GL001	186216	110	MD				CR-Manual	14,325.00	PP00058752	3	2020
GL001	186216	110	F1				CR-Manual	22.96	PP00058752	3	2020
GL001	186216	100	VB				CR-Manual	124.56	PP00058752	3	2020
GL001	186216	101	VM				CR-Manual	(43.22)	PP00058752	3	2020
GL001	186216	100	S1				CR-Manual	7.69	PP00058752	3	2020
GL001	186216	101	ZM				CR-Manual	(0.04)	PP00058752	3	2020
GL001	186216	100	VJ				CR-Manual	(568.89)	PP00058752	3	2020
GL001	186216	101	VA				CR-Manual	(12.54)	PP00058752	3	2020
GL001	186216	110	S1				CR-Manual	(0.23)	PP00058752	3	2020
GL001	186216	110	ITE				CR-Manual	184,077.50	PP00058752	3	2020
GL001	186216	100	ITE				CR-Manual	1,633.08	PP00058752	3	2020
GL001	186216	100	ITD				CR-Manual	891.34	PP00058752	3	2020
GL001	186216	110	ITD				CR-Manual	(1,175.56)	PP00058752	3	2020
GL001	186216	000	BCF				CR-Manual	45,881.85	PP00058752	3	2020
GL001	186216	110	ZE				CR-Manual	4.85	PP00058752	3	2020
GL001	186216	100	MA				CR-Manual	(293.80)	PP00058752	3	2020
GL001	186216	100	ZE				CR-Manual	10.11	PP00058752	3	2020
GL001	186216	100	VA				CR-Manual	(1.17)	PP00058752	3	2020
GL001	186216	100	VI				CR-Manual	885.94	PP00058752	3	2020
GL001	186216	100	VL				CR-Manual	4,288.30	PP00058752	3	2020
GL001	186216	100	VM				CR-Manual	5.15	PP00058752	3	2020
GL001	186216	110	VR				CR-Manual	(19.87)	PP00058752	3	2020
GL001	186216	110	S1				CR-Manual	1.32	PP00058752	3	2020
GL001	186216	100	VJ				CR-Manual	(71.56)	PP00058752	3	2020
GL001	186216	110	VA				CR-Manual	67.37	PP00058752	3	2020
GL001	186216	110	S1				CR-Manual	0.01	PP00058752	3	2020
GL001	186216	110	VB				CR-Manual	24.54	PP00058752	3	2020
GL001	186216	100	VB				CR-Manual	125.16	PP00058752	3	2020
GL001	186216	101	MP				CR-Manual	124.10	PP00058752	3	2020
GL001	186216	110	PHS				CR-Manual	2,737.67	PP00058752	3	2020
GL001	186216	110	ZE				CR-Manual	161.33	PP00058752	3	2020
GL001	186216	110	ZG				CR-Manual	4.33	PP00058752	3	2020
GL001	186216	101	VB				CR-Manual	35.28	PP00058752	3	2020
GL001	186216	110	VL				CR-Manual	1,424.50	PP00058752	3	2020
GL001	186216	110	ZE				CR-Manual	10.90	PP00058752	3	2020
GL001	186216	110	VE				CR-Manual	464.96	PP00058752	3	2020
GL001	186216	110	ZE				CR-Manual	6,145.77	PP00058752	3	2020
GL001	186216	101	S1				CR-Manual	0.68	PP00058752	3	2020
GL001	186216	110	ZG				CR-Manual	236.26	PP00058752	3	2020
GL001	186216	101	VR				CR-Manual	1,302.14	PP00058752	3	2020
GL001	186216	101	VG				CR-Manual	1.18	PP00058752	3	2020
GL001	186216	100	ITE				CR-Manual	(118.49)	PP00058752	3	2020
GL001	186216	100	OT				CR-Manual	285.44	PP00058752	3	2020
GL001	186216	101	MA				CR-Manual	(137,731.10)	PP00058752	3	2020
GL001	186216	100	VK				CR-Manual	(6.90)	PP00058752	3	2020
GL001	186216	110	PRH				CR-Manual	956.45	PP00058752	3	2020
GL001	186216	110	VJ				CR-Manual	(5.78)	PP00058752	3	2020
GL001	186216	110	TUVF				CR-Manual	969.44	PP00058752	3	2020
GL001	186216	100	VK				CR-Manual	(53.83)	PP00058752	3	2020
GL001	186216	110	VB				CR-Manual	(0.20)	PP00058752	3	2020
GL001	186216										

GL001	186216	100	MP	CR-Manual	622.94	PP00058752	3	2020
GL001	186216	110	CW	CR-Manual	(8,385.75)	PP00058752	3	2020
GL001	186216	101	CW	CR-Manual	(3,360.57)	PP00058752	3	2020
GL001	186216	100	CW	CR-Manual	8,262.00	PP00058752	3	2020
GL001	186216	100	MP	CR-Manual	809.62	PP00058752	3	2020
GL001	186216	110	FE	CR-Manual	814.68	PP00058752	3	2020
GL001	186216	101	OT	CR-Manual	1,248.53	PP00058752	3	2020
GL001	186216	100	PRS	CR-Manual	8,364.68	PP00058752	3	2020
GL001	186216	110	PRH	CR-Manual	153.96	PP00058752	3	2020
GL001	186216	101	VB	CR-Manual	(0.11)	PP00058752	3	2020
GL001	186216	110	VM	CR-Manual	11.84	PP00058752	3	2020
GL001	186216	100	VM	CR-Manual	1.69	PP00058752	3	2020
GL001	186216	110	VB	CR-Manual	32.24	PP00058752	3	2020
GL001	186216	100	ZG	CR-Manual	811.53	PP00058752	3	2020
GL001	186216	110	VK	CR-Manual	98.54	PP00058752	3	2020
GL001	186216	110	ZE	CR-Manual	(117.58)	PP00058752	3	2020
GL001	186216	110	VE	CR-Manual	6,135.08	PP00058752	3	2020
GL001	186216	100	U1	CR-Manual	4.30	PP00058752	3	2020
GL001	186216	101	ZE	CR-Manual	2,360.97	PP00058752	3	2020
GL001	186216	110	VM	CR-Manual	0.34	PP00058752	3	2020
GL001	186216	110	MA	CR-Manual	(3,820.00)	PP00058752	3	2020
GL001	186216	110	VA	CR-Manual	62.92	PP00058752	3	2020
GL001	186216	101	VJ	CR-Manual	24.29	PP00058752	3	2020
GL001	186216	110	VM	CR-Manual	-	PP00058752	3	2020
GL001	186216	110	ZM	CR-Manual	9.52	PP00058752	3	2020
GL001	186216	100	VJ	CR-Manual	363.08	PP00058752	3	2020
GL001	186216	100	ZE	CR-Manual	472.40	PP00058752	3	2020
GL001	186216	100	F1	CR-Manual	659.60	PP00058752	3	2020
GL001	186216	110	VB	CR-Manual	(0.21)	PP00058752	3	2020
GL001	186216	110	U1	CR-Manual	0.03	PP00058752	3	2020
GL001	186216	110	VE	CR-Manual	149.45	PP00058752	3	2020
GL001	186216	110	ZE	CR-Manual	45.55	PP00058752	3	2020
GL001	186216	110	VA	CR-Manual	(22.07)	PP00058752	3	2020
GL001	186216	100	VR	CR-Manual	139.86	PP00058752	3	2020
GL001	186216	101	ITD	CR-Manual	(91.51)	PP00058752	3	2020
GL001	186216	100	TUZE	CR-Manual	9.28	PP00058752	3	2020
GL001	186216	100	VL	CR-Manual	(17.73)	PP00058752	3	2020
GL001	186216	110	VB	CR-Manual	15.19	PP00058752	3	2020
GL001	186216	110	VK	CR-Manual	2.27	PP00058752	3	2020
GL001	186216	110	VR	CR-Manual	0.02	PP00058752	3	2020
GL001	186216	100	MP	CR-Manual	(25.43)	PP00058752	3	2020
GL001	186216	101	RL	CR-Manual	100.00	PP00058752	3	2020
GL001	186216	110	S1	CR-Manual	0.26	PP00058752	3	2020
GL001	186216	100	VB	CR-Manual	6.41	PP00058752	3	2020
GL001	186216	110	SV	CR-Manual	(2,061.00)	PP00058752	3	2020
GL001	186216	110	VI	CR-Manual	98.14	PP00058752	3	2020
GL001	186216	110	S1	CR-Manual	2.71	PP00058752	3	2020
GL001	186216	000	ITD	CR-Manual	(4,692.72)	PP00058752	3	2020
GL001	186216	110	MA	CR-Manual	(6,503.46)	PP00058752	3	2020
GL001	186216	110	S1	CR-Manual	(0.07)	PP00058752	3	2020
GL001	186216	100	VR	CR-Manual	0.62	PP00058752	3	2020
GL001	186216	101	ZE	CR-Manual	9.57	PP00058752	3	2020
GL001	186216	110	VK	CR-Manual	841.97	PP00058752	3	2020
GL001	186216	101	VK	CR-Manual	92.92	PP00058752	3	2020
GL001	186216	101	VE	CR-Manual	1.31	PP00058752	3	2020
GL001	186216	110	CF	CR-Manual	135,690.87	PP00058752	3	2020
GL001	186216	101	MP	CR-Manual	47.08	PP00058752	3	2020
GL001	186216	100	TUVE	CR-Manual	3,897.55	PP00058752	3	2020
GL001	186216	110	FE	CR-Manual	50.00	PP00058752	3	2020
GL001	186216	110	MS	CR-Manual	(1,230.00)	PP00058752	3	2020
GL001	186216	110	VL	CR-Manual	2.22	PP00058752	3	2020
GL001	186216	100	PR	CR-Manual	529.54	PP00058752	3	2020
GL001	186216	110	VR	CR-Manual	9.36	PP00058752	3	2020
GL001	186216	110	CF	CR-Manual	(11,106.21)	PP00058752	3	2020
GL001	186216	110	CW	CR-Manual	6,300.00	PP00058752	3	2020
GL001	186216	101	VR	CR-Manual	40.76	PP00058752	3	2020
GL001	186216	100	VJ	CR-Manual	267.73	PP00058752	3	2020
GL001	186216	110	VR	CR-Manual	2.32	PP00058752	3	2020
GL001	186216	101	VI	CR-Manual	(0.47)	PP00058752	3	2020
GL001	186216	100	ZM	CR-Manual	111.71	PP00058752	3	2020
GL001	186216	110	VF	CR-Manual	(0.02)	PP00058752	3	2020
GL001	186216	110	VA	CR-Manual	133.82	PP00058752	3	2020
GL001	186216	110	VJ	CR-Manual	68.29	PP00058752	3	2020
GL001	186216	100	VL	CR-Manual	4,253.54	PP00058752	3	2020
GL001	186216	110	ZM	CR-Manual	1.49	PP00058752	3	2020
GL001	186216	100	VJ	CR-Manual	(27.45)	PP00058752	3	2020
GL001	186216	100	VJ	CR-Manual	(0.55)	PP00058752	3	2020
GL001	186216	110	ZM	CR-Manual	(33.75)	PP00058752	3	2020
GL001	186216	110	S1	CR-Manual	0.07	PP00058752	3	2020
GL001	186216	110	U1	CR-Manual	0.04	PP00058752	3	2020
GL001	186216	100	VE	CR-Manual	466.07	PP00058752	3	2020
GL001	186216	100	ZE	CR-Manual	3,881.00	PP00058752	3	2020
GL001	186216	110	VI	CR-Manual	46.23	PP00058752	3	2020
GL001	186216	100	ZM	CR-Manual	100.00	PP00058752	3	2020
GL001	186216	100	VM	CR-Manual	2.10	PP00058752	3	2020
GL001	186216	110	ZG	CR-Manual	471.80	PP00058752	3	2020
GL001	186216	110	VL	CR-Manual	(2.22)	PP00058752	3	2020
GL001	186216	110	VR	CR-Manual	(2.27)	PP00058752	3	2020
GL001	186216	110	VJ	CR-Manual	(0.05)	PP00058752	3	2020
GL001	186216	110	FE	CR-Manual	23,408.50	PP00058752	3	2020
GL001	186216	101	MS	CR-Manual	129.39	PP00058752	3	2020
GL001	186216	110	CF	CR-Manual	(82.50)	PP00058752	3	2020
GL001	186216	110	MP	CR-Manual	70.79	PP00058752	3	2020
GL001	186216	101	PRS	CR-Manual	3,232.43	PP00058752	3	2020
GL001	186216	101	U1	CR-Manual	0.05	PP00058752	3	2020
GL001	186216	100	VE	CR-Manual	653.47	PP00058752	3	2020
GL001	186216	110	VB	CR-Manual	3.24	PP00058752	3	2020
GL001	186216	100	FE	CR-Manual	250.00	PP00058752	3	2020
GL001	186216	110	CF	CR-Manual	182,037.12	PP00058752	3	2020
GL001	186216	110	FE	CR-Manual	(4,250.00)	PP00058752	3	2020
GL001	186216	110	MS	CR-Manual	70,854.21	PP00058752	3	2020
GL001	186216	110	MD	CR-Manual	9,090.00	PP00058752	3	2020
GL001	186216	101	CW	CR-Manual	56,867.01	PP00058752	3	2020
GL001	186216	110	VI	CR-Manual	(0.84)	PP00058752	3	2020
GL001	186216	110	ZG	CR-Manual	42.46	PP00058752	3	2020
GL001	186216	110	VL	CR-Manual	760.75	PP00058752	3	2020
GL001	186216	100	ZG	CR-Manual	833.05	PP00058752	3	2020
GL001	186216	100	ZM	CR-Manual	2.06	PP00058752	3	2020
GL001	186216	100	VK	CR-Manual	84.82	PP00058752	3	2020
GL001	186216	100	VL	CR-Manual	(3.81)	PP00058752	3	2020
GL001	186216	110	PRS	CR-Manual	1,420.56	PP00058752	3	2020
GL001	186216	110	ZG	CR-Manual	47.01	PP00058752	3	2020
GL001	186216	100	ZM	CR-Manual	1,044.96	PP00058752	3	2020
GL001	186216	110	VM	CR-Manual	(0.06)	PP00058752	3	2020
GL001	186216	110	VA	CR-Manual	135.32	PP00058752	3	2020
GL001	186216	110	VM	CR-Manual	0.11	PP00058752	3	2020
GL001	186216	110	CW	CR-Manual	2,722.18	PP00058752	3	2020
GL001	186216	110	F1	CR-Manual	150.53	PP00058752	3	2020
GL001	186216	110	VE	CR-Manual	(44.15)	PP00058752	3	2020
GL001	186216	101	F1	CR-Manual	(14.42)	PP00058752	3	2020
GL001	186216	110	F1	CR-Manual	(25.38)	PP00058752	3	2020
GL001	186216	110	U1	CR-Manual	(0.10)	PP00058752	3	2020
GL001	186216	110	ZM	CR-Manual	392.01	PP00058752	3	2020
GL001	186216	101	ZM	CR-Manual	303.84	PP00058752	3	2020
GL001	186216	101	VA	CR-Manual	170.18	PP00058752	3	2020
GL001	186216	110	U1	CR-Manual	0.02	PP00058752	3	2020
GL001	186216	101	ZG	CR-Manual	1,000.67	PP00058752	3	2020
GL001	186216	110	VK	CR-Manual	(1,009.39)	PP00058752	3	2020
GL001	186216	110	VL	CR-Manual	(282.69)	PP00058752	3	2020

GL001	186216	110	ZM	CR-Manual	43.16	PP00058752	3	2020
GL001	186216	100	VK	CR-Manual	4,571.04	PP00058752	3	2020
GL001	186216	101	ITD	CR-Manual	3,605.62	PP00058752	3	2020
GL001	186216	100	VD	CR-Manual	100.41	PP00058752	3	2020
GL001	186216	100	F1	CR-Manual	(7.83)	PP00058752	3	2020
GL001	186216	101	OT	CR-Manual	1,456.76	PP00058752	3	2020
GL001	186216	110	MS	CR-Manual	5,286.26	PP00058752	3	2020
GL001	186216	100	F1	CR-Manual	20.51	PP00058752	3	2020
GL001	186216	100	F1	CR-Manual	677.87	PP00058752	3	2020
GL001	186216	110	VI	CR-Manual	174.84	PP00058752	3	2020
GL001	186216	101	VM	CR-Manual	0.63	PP00058752	3	2020
GL001	186216	101	VJ	CR-Manual	208.92	PP00058752	3	2020
GL001	186216	100	VR	CR-Manual	(190.98)	PP00058752	3	2020
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GL001	186216	110	VE	CR-Manual	10.10	PP00058752	3	2020
GL001	186216	101	VE	CR-Manual	(0.07)	PP00058752	3	2020
GL001	186216	110	ZG	CR-Manual	(397.16)	PP00058752	3	2020
GL001	186216	101	ZE	CR-Manual	(0.12)	PP00058752	3	2020
GL001	186216	110	ZG	CR-Manual	1,403.73	PP00058752	3	2020
GL001	186216	110	CW	CR-Manual	29,766.56	PP00058752	3	2020
GL001	186216	110	MS	CR-Manual	39.36	PP00058752	3	2020
GL001	186216	101	MA	CR-Manual	170,141.45	PP00058752	3	2020
GL001	186216	110	MA	CR-Manual	(468,755.43)	PP00058752	3	2020
GL001	186216	110	MA	CR-Manual	6,503.46	PP00058752	3	2020
GL001	186216	101	MP	CR-Manual	35.00	PP00058752	3	2020
GL001	186216	110	VJ	CR-Manual	41.72	PP00058752	3	2020
GL001	186216	100	S1	CR-Manual	0.38	PP00058752	3	2020
GL001	186216	110	TE	CR-Manual	23.88	PP00058752	3	2020
GL001	186216	101	F1	CR-Manual	14.78	PP00058752	3	2020
GL001	186216	110	F1	CR-Manual	136.14	PP00058752	3	2020
GL001	186216	110	OT	CR-Manual	86.20	PP00058752	3	2020
GL001	186216	110	VJ	CR-Manual	21.63	PP00058752	3	2020
GL001	186216	100	VB	CR-Manual	(0.56)	PP00058752	3	2020
GL001	186216	101	PR	CR-Manual	202.50	PP00058752	3	2020
GL001	186216	110	ZE	CR-Manual	26.88	PP00058752	3	2020
GL001	186216	110	PR	CR-Manual	1,485.77	PP00058752	3	2020
GL001	186216	110	VJ	CR-Manual	(32.68)	PP00058752	3	2020
GL001	186216	110	VD	CR-Manual	53.50	PP00058752	3	2020
GL001	186216	110	TX	CR-Manual	1,533.91	PP00058752	3	2020
GL001	186216	101	UI	CR-Manual	0.51	PP00058752	3	2020
GL001	186216	101	CF	CR-Manual	(17,659.06)	PP00058752	3	2020
GL001	186216	101	VJ	CR-Manual	(33.31)	PP00058752	3	2020
GL001	186216	110	VA	CR-Manual	23.59	PP00058752	3	2020
GL001	186216	100	S1	CR-Manual	(0.16)	PP00058752	3	2020
GL001	186216	100	VG	CR-Manual	0.04	PP00058752	3	2020
GL001	186216	101	VI	CR-Manual	196.53	PP00058752	3	2020
GL001	186216	110	VG	CR-Manual	8.57	PP00058752	3	2020
GL001	186216	100	VA	CR-Manual	772.48	PP00058752	3	2020
GL001	186216	110	VE	CR-Manual	3,003.08	PP00058752	3	2020
GL001	186216	110	VI	CR-Manual	17.09	PP00058752	3	2020
GL001	186216	110	VM	CR-Manual	0.11	PP00058752	3	2020
GL001	186216	101	VE	CR-Manual	366.89	PP00058752	3	2020
GL001	186216	110	ITD	CR-Manual	107,658.38	PP00058752	3	2020
GL001	186216	110	MP	CR-Manual	24.30	PP00058752	3	2020
GL001	186216	110	ITD	CR-Manual	(229.02)	PP00058752	3	2020
GL001	186216	110	VA	CR-Manual	(0.38)	PP00058752	3	2020
GL001	186216	110	VA	CR-Manual	0.38	PP00058752	3	2020
GL001	186216	110	F1	CR-Manual	0.48	PP00058752	3	2020
GL001	186216	110	VI	CR-Manual	0.07	PP00058752	3	2020
GL001	186216	110	ZG	CR-Manual	0.28	PP00058752	3	2020
GL001	186216	100	CF	CR-Manual	4,447.75	PP00058752	3	2020
GL001	186216	110	TE	CR-Manual	24.69	PP00058752	3	2020
GL001	186216	101	VB	CR-Manual	4.22	PP00058752	3	2020
GL001	186216	100	TUVE	CR-Manual	16.99	PP00058752	3	2020
GL001	186216	460	TX	CR-Manual	6,847.43	PP00058752	3	2020
GL001	186216	110	TUZE	CR-Manual	421.38	PP00058752	3	2020
GL001	186216	100	FE	CR-Manual	44.00	PP00058752	3	2020
GL001	186216	000	BCF	CR-Manual	(331.75)	PP00058752	3	2020
GL001	186216	100	VA	CR-Manual	(8.13)	PP00058752	3	2020
GL001	186216	100	VJ	CR-Manual	(1.16)	PP00058752	3	2020
GL001	186216	110	MA	CR-Manual	3,820.00	PP00058752	3	2020
GL001	186216	100	ZE	CR-Manual	6.76	PP00058752	3	2020
GL001	186216	101	ZM	CR-Manual	3.74	PP00058752	3	2020
GL001	186216	110	VE	CR-Manual	12.01	PP00058752	3	2020
GL001	186216	101	AD	CR-Manual	556.15	PP00058752	3	2020
GL001	186216	101	FE	CR-Manual	5,523.00	PP00058752	3	2020
GL001	186216	100	ZG	CR-Manual	(4.19)	PP00058752	3	2020
GL001	186216	101	VL	CR-Manual	(160.65)	PP00058752	3	2020
GL001	186216	110	VR	CR-Manual	17.80	PP00058752	3	2020
GL001	186216	110	VL	CR-Manual	95.68	PP00058752	3	2020
GL001	186216	110	ZG	CR-Manual	4,899.92	PP00058752	3	2020
GL001	186216	110	VJ	CR-Manual	(1.26)	PP00058752	3	2020
GL001	186216	100	VB	CR-Manual	(17.57)	PP00058752	3	2020
GL001	186216	110	VM	CR-Manual	(2.08)	PP00058752	3	2020
GL001	186216	100	VI	CR-Manual	737.06	PP00058752	3	2020
GL001	186216	110	VJ	CR-Manual	17.62	PP00058752	3	2020
GL001	186216	110	ZM	CR-Manual	1,314.75	PP00058752	3	2020
GL001	186216	110	VR	CR-Manual	(0.06)	PP00058752	3	2020
GL001	186216	101	VK	CR-Manual	(360.39)	PP00058752	3	2020
GL001	186216	100	ZE	CR-Manual	462.09	PP00058752	3	2020
GL001	186216	100	ITD	CR-Manual	(70.34)	PP00058752	3	2020
GL001	186216	101	ITE	CR-Manual	6,755.77	PP00058752	3	2020
GL001	186216	110	PRH	CR-Manual	1,001.66	PP00058752	3	2020
GL001	186216	110	VK	CR-Manual	508.39	PP00058752	3	2020
GL001	186216	110	VK	CR-Manual	453.03	PP00058752	3	2020
GL001	186216	110	ZE	CR-Manual	178.65	PP00058752	3	2020
GL001	186216	100	S1	CR-Manual	5.93	PP00058752	3	2020
GL001	186216	110	VJ	CR-Manual	29.43	PP00058752	3	2020
GL001	186216	110	VK	CR-Manual	698.36	PP00058752	3	2020
GL001	186216	110	F1	CR-Manual	78.59	PP00058752	3	2020
GL001	186216	100	ZG	CR-Manual	(4.27)	PP00058752	3	2020
GL001	186216	100	PRS	CR-Manual	9,494.84	PP00058752	3	2020
GL001	186216	110	VB	CR-Manual	12.71	PP00058752	3	2020
GL001	186216	100	VR	CR-Manual	(350.50)	PP00058752	3	2020
GL001	186216	100	VR	CR-Manual	23.19	PP00058752	3	2020
GL001	186216	110	VL	CR-Manual	522.68	PP00058752	3	2020
GL001	186216	110	LF	CR-Manual	1,223.60	PP00058752	3	2020
GL001	186216	101	FE	CR-Manual	63,400.00	PP00058752	3	2020
GL001	186216	110	VA	CR-Manual	62.64	PP00058752	3	2020
GL001	186216	100	VM	CR-Manual	(0.06)	PP00058752	3	2020
GL001	186216	110	VM	CR-Manual	0.27	PP00058752	3	2020
GL001	186216	110	VR	CR-Manual	7.07	PP00058752	3	2020
GL001	186216	110	MS	CR-Manual	1,320.00	PP00058752	3	2020
GL001	186216	110	ITE	CR-Manual	22,938.03	PP00058752	3	2020
GL001	186216	101	VL	CR-Manual	79.37	PP00058752	3	2020
GL001	186216	101	VA	CR-Manual	9.27	PP00058752	3	2020
GL001	186216	100	VI	CR-Manual	18.01	PP00058752	3	2020
GL001	186216	100	MP	CR-Manual	34.00	PP00058752	3	2020
GL001	186216	100	OT	CR-Manual	(212.29)	PP00058752	3	2020
GL001	186216	100	MA	CR-Manual	125,362.24	PP00058752	3	2020
GL001	186216	110	OT	CR-Manual	789.60	PP00058752	3	2020
GL001	186216	100	TUZE	CR-Manual	1,054.29	PP00058752	3	2020
GL001	186216	110	LM	CR-Manual	62.34	PP00058752	3	2020
GL001	186216	110	F1	CR-Manual	(0.48)	PP00058752	3	2020
GL001	186216	100	VM	CR-Manual	0.09	PP00058752	3	2020
GL001	186216	110	OT	Reclass to 182404	(167,916,307.27)	ASBRETIR2	9	2020

The Empire District Electric Company
EO-2022-0193
Missouri Asbury Securitization
Asbury ARO Asset & Reserve

Surrebuttal Schedule CTE-11 Asbury

General Journal Entry Blueprint:

Account	Account Type	Account Description	Source	Debit	Credit	BUS UNIT	DEPT	PROD
182402	Reg Asset	Asbury Retire-KS19-EPDE223RTS	4-State Allocation	481,118.22		GL001	110	OT
182403	Reg Asset	Asbury Retire OKPUD201800133	4-State Allocation	263,946.87		GL001	110	OT
186216	Def Debit	Asbury Retire-Def Debit - MO	4-State Allocation	8,184,000.11		GL001	110	OT
186217	Def Debit	Asbury Retire-Def Debit - AR (+FERC)	Net of KS, OK, MO	817,864.90		GL001	110	OT
101000	Asset	Electric Plant in Service	Final 3/31 Balance		(18,514,983.80)	GL001	110	OT
108150	Reserve	Accum Prov Asset Retirement Obligation	Final 3/31 Balance	8,768,053.70		GL001	110	OT
				<u>18,514,983.80</u>	<u>(18,514,983.80)</u>			

Asset/Reserve Source report is Asset-1124 CPR Dpr

Net Value Asset Report for Individually Depreciated Assets										
Month Ending : Mar-2020										
Empire District Electric										
Business Segment	Major Location	Asset Location	Asset Description	Property Unit	Work Order	Vintage	In Service	Accum Cost	Reserve	Net Value
Electric	MO - Asbury Plant	Asbury Common								
6875336	317 - Asset Ret Costs	Stm Prod Plnt	Long Lived Assets - ARO - ARO: Asbury CCR Impoundment	ARO	ARO	2015	APR-15	\$18,391,624.93	\$8,685,400.63	\$9,706,224.30
3702351	317 - Asset Ret Costs	Stm Prod Plnt	Long Lived Assets - ARO - ARO: Asbury Asbestos	ARO	ARO	2011	DEC-11	\$123,358.87	\$82,653.07	\$40,705.80
Total: ARO:								\$18,514,983.80	\$8,768,053.70	\$9,746,930.10
Total: 317 - Asset Ret Costs Stm Prod Plnt								\$18,514,983.80	\$8,768,053.70	\$9,746,930.10

Correction to pupdate accounts and amounts related to Asbury ARO retirement

Account Description

4-State Allocation Workpaper provided by Taylor McDaniel, Regulatory Analyst

The Empire District Electric Company									
4-State Allocator Worksheet -02/29/2020									
WP - Summary									
Page 1 of 8									
ALLOCATION OF RATE BASE									
12 Months Ending February 29, 2020									
Description	Retail				Total Retail	Resale - Municipalities		Total Company	
	Missouri	Kansas	Arkansas	Oklahoma		Missouri	Kansas		
Electric Utility Plant:									
1. Production Plant	1,153,122,358	67,789,977	41,175,061	37,190,417	1,299,277,812	71,458,137	2,603,211	1,373,339,160	
Adjustments	-	-	-	-	-	-	-	-	
Production Plant Adjusted	1,153,122,358	67,789,977	41,175,061	37,190,417	1,299,277,812	71,458,137	2,603,211	1,373,339,160	
%	83.9649%	4.9361%	2.9982%	2.7080%	94.6072%	5.2032%	0.1896%	100.0000%	

Note:

The purpose of this entry (#0000059024) is to move the Asbury ARO asset and reserve balances to the Reg Debit accounts established for this purpose.

The Empire District Electric Company
EO-2022-0193
Missouri Asbury Securitization
Asbury Coal Regulatory Asset

Surrebuttal Schedule CTE-12 Asbury

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Missouri	Total Missouri	Total Missouri	Total Missouri
					Test Year Ending Balance (e)	Test Year Allocations (f)	Test Year Ending Balance (g) = (e) x (f)	Pro Forma Ending Balance (h)	Pro Forma Adjustment (i) = (h) - (g)
ASBURY COAL REGULATORY ASSET									
1	182	182410	Asbury Coal Adj ER-2020-0311	TR 09-2020	\$ 1,532,832	100.00%	\$ 1,532,832	\$ 1,532,832	\$ -
2			Total Rate Base Adjustment:		<u>\$ 1,532,832</u>		<u>\$ 1,532,832</u>	<u>\$ 1,532,832</u>	<u>\$ -</u>

Source: See reference column (d).

Purpose: To reflect the balance of the regulatory asset at April 2022.

Source: Per Order Approving Unanimous Stipulation and Agreement dated October 7, 2020

As a term of the Agreement, Liberty-Empire will not seek recovery in this case of a \$1,925,886 coal inventory adjustment ("Asbury adjustment"). The parties agree Liberty-Empire will "reverse its initial entry of the inventory adjustment" and will defer the adjustment to FERC Account 182.3 – Other Regulatory Assets for consideration in Liberty-Empire's next general rate case. This treatment is consistent with the Commission's decision to authorize an accounting authority order (AAO) related to Asbury in Liberty-Empire's most recent rate case.⁴ The parties also agree that this case

² Tariff No. YE-2020-0214.

³ Motion to Suspend Procedural Schedule, File No. ER-2020-0311 (August 17, 2020).

⁴ The Commission authorized the use of an AAO to establish a regulatory asset/liability, beginning January 1, 2020, to reflect the impact of the closure of the Asbury plant. Amended Report and Order, pp. 107-121, File No. ER-2019-0314 (July 23, 2020).

shall not constitute a prudence determination regarding the Asbury adjustment.

Variance due to disallowances from Period 23 (Sep-19 through Feb-20). Will not book to GL until a final determination is ordered by the MO PSC:

Period:	Disallowed Amount	Missouri Allocation	Missouri Sharing	Variance
December 2019	\$ 1,925,886.33	83.78%	95%	\$ 1,532,832.19
December 2019	\$ 203.09	83.78%	95%	\$ 161.64
December 2019	\$ 209.02	83.78%	95%	\$ 166.36
December 2019	\$ 175,094.13	83.78%	95%	\$ 139,359.17
January 2020	\$ 911.84	82.61%	95%	\$ 715.61
February 2020	\$ 1,466.16	82.90%	95%	\$ 1,154.67
Period Interest:				
Original Expense				
Revised Expense				\$ 6,497.48
Rounding				\$ 0.02
				<u>\$ 1,680,887.14</u>

I spoke with Charlotte Emery and we will be able to make adjusting entries for these disallowances with the August closing entries. The Asbury physical inventory adjustment from December 2019 is ordered disallowed. The other items temporarily disallowed will be reinstated in the August FAC report.
Melody Wright 8/24/2020

Overall objective:
Through a combination of journal entries, have a resulting credit to GL# 182363 in the amount of \$1,680,887.14.

1. Journal entry for the Asbury Inventory Adjustment from December 2019:
Debit #182410 \$ 1,532,832.19
Credit #182363 \$ (1,532,832.19)

The Empire District Electric Company
EO-2022-0193
Missouri Asbury Securitization
Asbury (Retired Portion) Revenue Requirement

Surrebuttal Schedule CTE-13 Asbury

Asbury ADIT Projected 5/31/2022
(35,665,767)

Year	Estimated Total Deferred Taxes	Balance ADIT	Securitization Yield	Plant Retirement Customer Net Tax Benefit	Return on Rate Base	Other Non-plant Cost Customer impact if ADIT in rate base
	(35,665,767)	(35,665,767)				
1	(2,743,521)	(32,922,247)	2.47%	(813,179)	6.77%	(2,228,836)
2	(2,743,521)	(30,178,726)	2.47%	(745,415)	6.77%	(2,043,100)
3	(2,743,521)	(27,435,206)	2.47%	(677,650)	6.77%	(1,857,363)
4	(2,743,521)	(24,691,685)	2.47%	(609,885)	6.77%	(1,671,627)
5	(2,743,521)	(21,948,165)	2.47%	(542,120)	6.77%	(1,485,891)
6	(2,743,521)	(19,204,644)	2.47%	(474,355)	6.77%	(1,300,154)
7	(2,743,521)	(16,461,123)	2.47%	(406,590)	6.77%	(1,114,418)
8	(2,743,521)	(13,717,603)	2.47%	(338,825)	6.77%	(928,682)
9	(2,743,521)	(10,974,082)	2.47%	(271,060)	6.77%	(742,945)
10	(2,743,521)	(8,230,562)	2.47%	(203,295)	6.77%	(557,209)
11	(2,743,521)	(5,487,041)	2.47%	(135,530)	6.77%	(371,473)
12	(2,743,521)	(2,743,521)	2.47%	(67,765)	6.77%	(185,736)
13	(2,743,521)	(0)	2.47%	(0)	6.77%	(0)
	(35,665,767)			(5,285,667)		(14,487,435)
			Total NPV ADIT	(4,728,671)	NPV	(12,960,771)

The Empire District Electric Company
 EO-2022-0193
 Missouri Asbury Securitization
 Asbury Securitization Costs

Surrebuttal Schedule CTE-14 Asbury

Stub Period 2: June 2022 - December 2022:

Balance to Apply Carrying Charge:	Total		Missouri	Total Missouri	
	Asbury (Retired Plant) Proposed EO-2022-0193		Jurisdictional Allocation	Asbury (Retired Plant) Proposed EO-2022-0193	
Net Retired Asbury Plant	\$	159,414,474	100.00%	\$	159,414,474
Asbury Environmental Regulatory Assets		1,643,357	100.00%		1,643,357
Asbury Fuel Inventories		1,532,832	100.00%		1,532,832
Asbury Excess ADIT		(12,173,189)	100.00%		(12,173,189)
Asbury AAO Liability		(43,475,988)	100.00%		(43,475,988)
Asbury ADIT		(35,665,767)	100.00%		(35,665,767)
Additional Asbury Decommissioning Costs (Phase 2) (1)		4,000,000	88.53%		3,541,054
Additional Asbury Decommissioning Costs (Phase 3) (1)		6,400,000	88.53%		5,665,687
Additional Asbury Asset Retirement Obligation Costs - Asbestos		3,205,360	88.53%		2,837,588
Additional Asbury Asset Retirement Obligation Costs - CCR Impoundment		20,835,712	88.53%		18,445,096
Total Asbury Costs to Securitize: (2)	\$	105,716,791		\$	101,765,145
Carrying Charge: (ER-2019-0374)		8.10%			
Monthly Carrying Charge:		0.67%			
		Jun-22			686,739
		Jul-22			686,739
		Aug-22			686,739
		Sep-22			686,739
		Oct-22			686,739
		Nov-22			686,739
		Dec-22			686,739
Total Additional Carrying Charge (Stub Period 2):				\$	4,807,174

Footnote:

(1) - From Black and Veatch Demo Cost Estimate - November 2021 Memo.

(2) - All costs represent the Missouri jurisdictional actuals as of 4/30/2022 and projections through May 2022 except for the additional projected decommissioning and ARO costs which represent the total projections of the item.

Line No.	Description (a)	Capital Per Books 1/31/2020 (b)	Staff Pro Forma Adjustments (c)	Adjusted Capital 1/31/2020 (d) = (b) + (c)	Capital Ratio (e)	Cost Rate (f)	Rate of Return (g) = (e) x (f)	Tax Gross-up	After Tax Gross-Up
1	Long Term Debt	\$ 780,000,000	\$ -	\$ 780,000,000	54.00%	4.65%	2.51%	1	2.51%
2	Trust Preferred Stock	-	-	-	0.00%	0.00%	0.00%		
3	Common Equity	842,107,842	39,857,705	881,965,547	46.00%	9.25%	4.26%	1.3130	5.59%
4	Total Capital	<u>\$ 1,622,107,842</u>	<u>\$39,857,705</u>	<u>\$ 1,661,965,547</u>	<u>100.00%</u>		<u>6.77%</u>		<u>8.10%</u>

Source: The Long Term Debt detail can be seen at WP 6.1 Cost of Debt. The Common Equity was obtained from 01-20 Balance Sheet.

Purpose: Presents the components of the capital of the utility outstanding as of the end of the test year with any pro forma adjustments, as well as, the ratios of the

The Empire District Electric Company
EO-2022-0193
Missouri Asbury Securitization
Asbury Securitization Costs

Surrebuttal Schedule CTE-15 Asbury

Line No.	Description	Total		Missouri Jurisdictional Allocation	Total Missouri	
		Asbury (Retired Plant) Proposed EO-2022-0193			Asbury (Retired Plant) Proposed EO-2022-0193	
1	Net Retired Asbury Plant	\$	159,414,474	100.00%	\$	159,414,474
2	Asbury Environmental Regulatory Assets		1,643,357	100.00%		1,643,357
3	Asbury Fuel Inventories		1,532,832	100.00%		1,532,832
4	Asbury Excess ADIT		(12,173,189)	100.00%		(12,173,189)
5	Asbury AAO Liability		(43,475,988)	100.00%		(43,475,988)
6	Asbury ADIT		(35,665,767)	100.00%		(35,665,767)
7	Additional Asbury Decommissioning Costs (Phase 2) (1)		4,000,000	88.53%		3,541,054
8	Additional Asbury Decommissioning Costs (Phase 3) (1)		6,400,000	88.53%		5,665,687
9	Additional Asbury Asset Retirement Obligation Costs - Asbestos		3,205,360	88.53%		2,837,588
10	Additional Asbury Asset Retirement Obligation Costs - CCR Impoundment		20,835,712	88.53%		18,445,096
11	Total Asbury Costs to Securitize: (2)	\$	<u>105,716,791</u>		\$	<u>101,765,145</u>

Footnote:

(1) - From Black and Veatch Demo Cost Estimate - November 2021 Memo less Asbury Asbestos Costs

(2) - All costs represent the Missouri jurisdictional actuals as of 4/30/2022 and projections through May 2022 except for the additional projected decommissioning and ARO costs which represent the total projections of the item.