

Exhibit No. 210P

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Sponsoring Party:	Public Counsel
Case No.:	EO-2022-0193

REBUTTAL TESTIMONY

OF

JOHN A. ROBINETT

Submitted on Behalf of the Office of the Public Counsel

EMPIRE DISTRICT ELECTRIC COMPANY

CASE NOS. EO-2022-0193

**

**

Denotes Confidential information that has been redacted

May 13, 2022

PUBLIC

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**REBUTTAL TESTIMONY
OF
JOHN A. ROBINETT
LIBERTY UTILITIES EMPIRE DISTRICT ELECTRIC COMPANY
CASE NO. EO-2022-0193**

1 **Q. What is your name and what is your business address?**

2 A. John A. Robinett, PO Box 2230, Jefferson City, Missouri 65102.

3 **Q. By whom are you employed and in what capacity?**

4 A. I am employed by the Missouri Office of the Public Counsel (“OPC”) as a Utility Engineering
5 Specialist.

6 **Q. Have you previously provided testimony before the Missouri Public Service
7 Commission?**

8 A. Yes. Both as a former member of Commission Staff and on behalf of the OPC.

9 **Q. What is your work and educational background?**

10 A. A copy of my work and educational experience is attached to this testimony as Schedule
11 JAR-R-1.

12 **Q. What is the purpose of your rebuttal testimony?**

13 A. I respond to the direct testimonies of Liberty witnesses Shaen T. Rooney, Frank C. Graves,
14 Aaron J. Doll, and Drew W. Landoll relating to Asbury. I provide a more complete history of
15 Liberty’s investments at its Asbury facility than the history provided by Liberty consultant
16 Mr. Frank C. Graves.¹ My source for that history is Liberty’s depreciation study from Case
17 No. ER-2016-0023. That history supports OPC witness Dr. Geoff Marke’s recommended
18 treatment of Liberty’s unrecovered investment balance in its retired Asbury Unit 1 generating
19 plant and associated retired facilities. OPC witness Mr. John S. Riley recommends what the

¹ To avoid confusion, I use the name “Liberty” to refer to The Empire District Electric Company before and after the company changed its name to Liberty.² OPC witness Lena Mantle describes these unrealized benefits within the context of resource adequacy.

1 Commission should do with the Asbury AAO. I provide Liberty's Asbury Unit 1 monthly
2 heat rates based on fuel reports Liberty provided to the Commission. They show the historical
3 efficiency of Asbury Unit 1, and how that efficiency changed as Liberty changed how it
4 operated the unit in 2018.

5 **History of Significant Investments at Asbury**

6 **Q. Why is the history of Empire's investments in Asbury important?**

7 A. The history shows the major investments that extended the useful life of Asbury. Simply
8 put, ratepayers did not receive the full value of the assets they were promised and
9 expected.² This fact supports OPC witness Dr. Marke's recommendation regarding
10 recovery of Asbury costs.

11 **Q. What is your understanding of the significant investments Empire made at its Asbury
12 generating facility prior to the year 2000?**

13 A. In 1966, Empire spent nearly \$70,000 to acquire the 20 acre building site for its new Asbury
14 plant.³ That plant went on line on June 1, 1970.⁴ On June 1, 1973, Empire filed its first rate
15 case after placing Asbury in service, Case No. 17816. Both Staff and Empire utilized the
16 same original cost value of Asbury—\$25,907,435—to perform their trended original cost
17 less depreciation studies.⁵ Initially Empire fueled Asbury with coal mined nearby. Later
18 Empire switched to less corrosive western coal when it was more economical for Empire
19 to purchase and transport western coal than to continue to use local coal. To do that, in
20 1989, Empire secured coal purchase and rail contracts for supplying coal to Asbury and

² OPC witness Lena Mantle describes these unrealized benefits within the context of resource adequacy.

³ Belk, Brad: *Celebrating a Century of Service*; Pediment Publishing 2009 pg 106

⁴ Id. Pg. 112

⁵ Case No. 17816, Staff Schedule 1, and Empire exhibit 22 and 23

1 the Riverton power plant; the coal contract provided for coal through 2004. Empire also
2 spent approximately \$13 million dollars for new rail facilities, burner modifications and
3 coal handling equipment as well as 125 rail cars to transport coal from Wyoming and to
4 prepare Asbury and Riverton for the conversion to Western coal.⁶

5 **Q. What large investments has Empire made at Asbury after 2000?**

6 A. Asbury has had three major investments since 2000. The first occurred in 2008 with the
7 addition of selective catalytic reduction (“SCR”). This project was also contemplated as
8 part of the Experimental Regulatory Plan approved by the Commission in Case No. EO-
9 2005-0263. The SCR project was completed to meet Empire’s requirements on NO_x and
10 SO₂ emissions from the Clean Air Interstate Rule (“CAIR”) issued by the Environmental
11 Protection Agency on March 10, 2005. Empire’s investment in the SCR at Asbury is
12 approximately \$31 million (excluding AFUDC).⁷

13 **Q. Did the expected retirement date of the Asbury facility change after Empire installed**
14 **the SCR in 2008?**

15 A. Yes. The expected retirement date was extended from 2014 prior to the SCR addition, to
16 2030, a life of 60 years as can be found in the depreciation study performed by Empire
17 consultant Mr. Thomas J. Sullivan in Case No. ER-2011-0004.

18 **Q. What was Empire’s second major investment in Asbury after 2000?**

19 A. Empire constructed a new office and maintenance facility in 2012. This construction
20 replaced the original office and maintenance facility that were approximately 40 years old.

⁶ Belk, Brad: *Celebrating a Century of Service*; Pediment Publishing 2009 Pg. 130-131

⁷ ER-2008-0093, Mertens Direct, Page 6.

1 **Q. Did the expected retirement date of the Asbury facility change after Empire**
2 **constructed a new office and maintenance facility in 2012?**

3 A. No.

4 **Q. What was Empire’s third major investment in Asbury after 2000?**

5 A. Empire installed an Air Quality Control System (“AQCS”) in 2014 to meet the
6 requirements of the Mercury Air Toxic Standards (“MATS”) and the Clean Air Interstate
7 Rule (“CAIR”). The AQCS project involved installing a scrubber, fabric filter, and a
8 powder activated carbon injection system at Asbury

9 **Q. How much did Empire invest in the AQCS project?**

10 A. Empire’s total estimated cost of this project is \$122,412,831, which includes \$92,540,436,
11 expended through the end of April 2014, excluding AFUDC.⁸

12 **Q. Did the expected retirement date of the Asbury facility change after Empire added**
13 **the AQCS in 2014-2015?**

14 A. Yes, from 2030 to 2035. Empire’s outside depreciation consultant Mr. Sullivan testified
15 on direct in Case No. ER-2016-0023 as follows:

16 The retirement dates and resulting lifespan for Asbury 1 has been increase by 5
17 years, from a 60 year lifespan (in the 2010 Depreciation Study) to a 65 year lifespan.
18 The proposed change to the lifespan for Asbury 1 was recommended in my
19 testimony in Case No. ER-2012-0345; however, the lifespan underlying the current
20 depreciation rates for Asbury is 60 years.⁹

21 Schedule TJS-2, the depreciation study filed in Case No. ER-2016-0023 describes the
22 emission control additions and the need for future additions to reach the 2035 retirement
23 date.

⁸ ER-2014-0351, Mertens Direct, Pages 8-9, Schedule BAM-2.

⁹ ER-2016-0023, Sullivan Direct, Page 11.

1 **2016 & 2019 Rate Case values for Asbury**

2 **Q. What was your role for Case No. ER-2016-0023?**

3 A. During this case I was still a member of the Commission Staff and was its depreciation
4 expert.

5 **Q. What did the Commission use for the original cost, depreciation, and net cost of**
6 **Asbury for purposes of setting rates in Case No. ER-2016-0023?**

7 A. While I cannot be certain what the Commission used for purpose of setting rates in this
8 case, its order approving the filed stipulations and agreements approved my recommended
9 depreciation rates and reserve adjustments that were stipulated to by the parties in that case.
10 In the stipulation and agreement a range was provided for return on equity of 9.5 to 9.9.
11 The order approving the stipulation and agreement in Case No. ER-2016-0023 is attached
12 as Schedule JAR-R-2. Based on the Staff accounting schedules filed in Case No. ER-2016-
13 0023, values are as of September 30, 2015, and Asbury's plant-in-service was
14 \$284,283,587 for total company. When jurisdictional allocations are applied, Missouri's
15 portion of plant-in-service is \$243,899,966. When the depreciation rates are applied to the
16 Missouri jurisdictional plant-in-service, an annual depreciation expense of \$11,541,209 is
17 generated. Total company reserves for Asbury was \$42,337,569 and Missouri
18 jurisdictional reserves of \$35,445,011. Attached to this testimony as Schedule JAR-R-3 is
19 the Staff direct accounting schedules filed in Case No. ER-2016-0023.

20 **Q. Were the original cost, depreciation, and net cost of Asbury disputed in that case?**

21 A. Attached as Schedule JAR-R-4 is the filed list of issues and order of witnesses from Case
22 No. ER-2016-0023. Both depreciation expense and cost of capital were disputed, but were

1 ultimately settled as part of the stipulation and agreement discussed above. It is important
2 to note that in the 2016 case Asbury was included in rates as used and useful by all parties.

3 **Q. What dates were the rates set in Case No. ER-2016-0023 in effect?**

4 A. The Commission issued its “Order approving Compliance Tariffs” in Case No. ER-2016-
5 0023 on September 6, 2016, with an effective date of rates of September 14, 2016. They
6 remained in effect until new rates from Case No. ER-2019-0374 went into effect on
7 September 16, 2020. The rates from Case No. ER-2019-0374 are still in effect; however,
8 Empire has filed compliance tariff sheets in Case No. ER-2021-0312 bearing a proposed
9 effective date of June 1, 2022.

10 **Q. What did the Commission use for the original cost, depreciation, and net cost of**
11 **Asbury for purposes of setting rates in Case No. ER-2019-0374?**

12 A. The depreciation rates for the 2019 case continued the use of the approved rates from the
13 2016 rate case. Commission Staff filed two accounting runs in Case No. ER-2019-0374,
14 the first was direct schedules, which brought plant-in-service and accumulated depreciation
15 reserves through September 30, 2019; this accounting schedule is attached as Schedule
16 JAR-R-5. Total company plant-in-service values from the direct accounting schedules is
17 \$287,212,608 for Asbury; when the jurisdictional allocator is applied to the total company
18 plant-in-service the Missouri portion is \$241,373,476. The accumulated reserves for
19 Asbury on this Staff direct accounting schedule are total company \$83,775,837 with a
20 Missouri jurisdictional value of \$70,405,214. Staff of the Commission additionally filed
21 true-up accounting schedules which updated plant-in-service and accumulated depreciation
22 reserve and other expenses out to January 31, 2020. The true-up accounting schedules from

1 Case No. ER-2019-0374 are attached as Schedule JAR-R-6. This true-up accounting
2 schedule shows Asbury had a plant-in-service total company value of \$281,172,836; when
3 the jurisdictional allocator is applied the Missouri portion is \$236,297,653. The
4 accumulated reserve collected for Asbury had a total company value of \$81,747,323 with
5 a Missouri jurisdictional value of \$68,700,450. Based on Staff's true-up accounting
6 schedules Asbury had an annual depreciation expense of \$11,179,375 for Missouri
7 Jurisdictional plant-in-service using the depreciation rates from Case No. ER-2016-0023
8 that were stipulated to remain in effect for the 2019 rate case. It is important to note that
9 all of the annual depreciation expenses that I have presented in this testimony contain plant-
10 in-service of approximately nineteen million dollars of assets that Liberty transferred to the
11 wind projects.

12 **Q. Were the original cost, depreciation, or net cost of Asbury disputed in Case No.**
13 **ER- 2019-0374?**

14 **A.** Attached as Schedule JAR-R-7 is the Joint List of Issues filed in Case No. ER-2019-0374.
15 Included in the contested issues were rate of return, capital structure, and, finally, should
16 the retired Asbury unit be included as operating in rates going forward. In its Amended
17 Report and Order at page 38 the Commission authorized a return on equity of 9.25%. The
18 Commission further determined on page 39 that:

19 LUCo's adjusted capital structure of 46 percent common equity and 54
20 percent long-term debt is the appropriate capital structure to use in setting
21 rates in this case.

22 Based upon its determination related to capital structure, the
23 Commission further finds that the cost of long-term debt should be based
24 on LUCo's consolidated embedded cost of long-term debt of 4.65 percent,
25 because it best aligns with the financial risk embedded in LUCo's capital
26 structure.

1 Ultimately, the Commission determined that Asbury was to remain in rates, even though
2 the Commission found that it “last generated power in December 2019” and was retired
3 from Liberty’s books before hearings were to be held in the 2019 case. Instead, the
4 Commission ordered Liberty to track assets and liabilities related to the facility.

5 **Q. What dates were the rates set in Case No. ER-2019-0374 in effect?**

6 A. As I testified earlier, the tariff rate sheets for Case No. ER-2019-0374 went into effect on
7 September 16, 2020, and as of the date of this filing these rates are still in effect. Liberty
8 has filed compliance tariffs for Case No. ER-2021-0312 with an anticipated effective date
9 of June 1, 2022. So the tracking of amounts for Asbury should be continue at least through
10 May of 2022.

11 **Q. When did Asbury last generate electricity?**

12 A. In the Amended Report and Order at paragraph 290 on page 110 from Case No. ER-2019-
13 0374 the Commission stated, “Asbury last generated power in December of 2019.”

14 **Q. Why are you discussing both Case Nos. ER-2016-0023 and ER-2019-0374?**

15 A. In order to get the appropriate ultimate value for Liberty’s unrecovered investment in
16 Asbury both cases must be utilized since what Liberty’s customers paid in rates for the
17 retired Asbury assets are reflected in each and the rates from both were in effect during
18 different times during the period of January 2020 through May of 2022. In its Amended
19 Report and Order in Case No. ER-2019-0374 at paragraph 302 on page 112 the
20 Commission said:

21 Although deferral through an AAO may require customers to wait to receive
22 the benefits of the Asbury retirement in rates, the deferral approach can
23 capture all the savings, including savings that occur prior to when rates will
24 go into effect in this case.

1 The Commission clearly acknowledges that recovery from customers through the 2016
2 rates should be captured by the AAO it ordered. The costs, expenses, plant-in-service and
3 accumulated depreciation reserves values related to Asbury differ between the 2016 and
4 2019 rate cases, so both cases must be used in order to determine the appropriate values
5 for the AAO. Specifically related to depreciation, the 2016 Staff direct accounting
6 schedules have approximately \$300,000 more in annual Asbury depreciation expense than
7 the true-up accounting schedules for the 2019 case. My review of Liberty's direct in this
8 case seems to indicate that the depreciation expense adjustment Liberty used was from the
9 2019 case alone, and not the 2016 and 2019 cases over the AAO period—likely the 29
10 months of January 2020 to May 2022. Knowing that the 2016 rates were in effect for 9
11 months of the AAO period and 75% of approximately \$300,000 would be \$225,000 of
12 additional depreciation accrual that needs to be reflected in the AAO to account for the
13 time and value difference of the 2016 rates being in effect for the AAO.

14 **Q. In its Amended Report and Order in Case No. ER-2019-0374 the Commission**
15 **repeatedly states that the impacts of the Asbury retirements should be considered in**
16 **their entirety in the next rate case and not as an isolated adjustment. Did the**
17 **Commission address them in that next rate case, Case No. ER-2021-0312?**

18 A. No. Liberty, very late in that case, stated its elections to securitize both Storm Uri and its
19 Asbury investment.

20 **Q. Are the Asbury timelines important?**

21 A. Yes. The timelines highlight the major investments that have been made to Asbury that have
22 extended its useful life. The 2008 SCR addition extended the expected life of Asbury to 2030

1 from 2014 prior to its installation. The 2014 investment in the AQCS was to further extend
2 the expected useful life to 2035. Neither of those expected life dates were achieved by the
3 Asbury facility and rate payers did not and will not receive the full value of these additions.
4 The date of Asbury's final generation predated all of the interveners' testimony rounds in Case
5 No. ER-2019-0374 with the OPC being the only party to recommend revenue requirement
6 adjustments to account for Asbury being retired and no longer used and useful for rates going
7 forward.

8 **Q. Did Liberty present a full history of its investments at Asbury?**

9 A. No.

10 **Q. Is understanding Liberty's capital spend at Asbury over its lifetime important?**

11 A. Yes.

12 **Q. Why?**

13 A. The Commission should be aware that there are additions and retirements that occur over
14 the life of a power plant to maintain the operation of the unit which are referred to in the
15 depreciation world as interim additions and retirements. In addition to those investments,
16 there are large infrequent investments such as those Liberty made over the life of Asbury
17 to meet environmental rules and regulations. Each of these environmental investments was
18 accompanied by an extension to the projected retirement date of the power plant.

1 **Q. Does Liberty consultant Mr. Frank C. Graves present a full historical review of**
2 **Liberty’s investment in Asbury Unit 1 in his direct testimony?**

3 A. No, Mr. Graves primarily focuses on Liberty’s 2008 Selective Catalytic Reduction
4 (“SCR”) installation investment and 2014 Air Quality Control Systems (“AQCS”) addition
5 investment in 2014.

6 **Q. Are those the only years where Liberty added to its investment in Asbury?**

7 A. No. These two investments equate to 62%¹⁰ of Liberty’s plant-in-service cost for Asbury
8 at the time Liberty retired Asbury. Liberty made routine additions over the course of
9 Asbury operating life which can be seen in the below graphs.

10 **Q. Why were these investments important?**

11 A. As I previously discussed, the life extension of Asbury related to the SCR 2008 addition
12 moved the projected Asbury Unit 1 retirement date from 2014 to 2030, a projected
13 retirement date which ultimately was not actually achieved. Additionally, the 2014 AQCS
14 investment further extended the projected life of Asbury from 2030 to 2035, a new
15 retirement date which was also not achieved.

16 **Q. Did Liberty’s ratepayers realize the full benefit of Liberty’s investment in these**
17 **environmental upgrades of 2008 and 2014?**

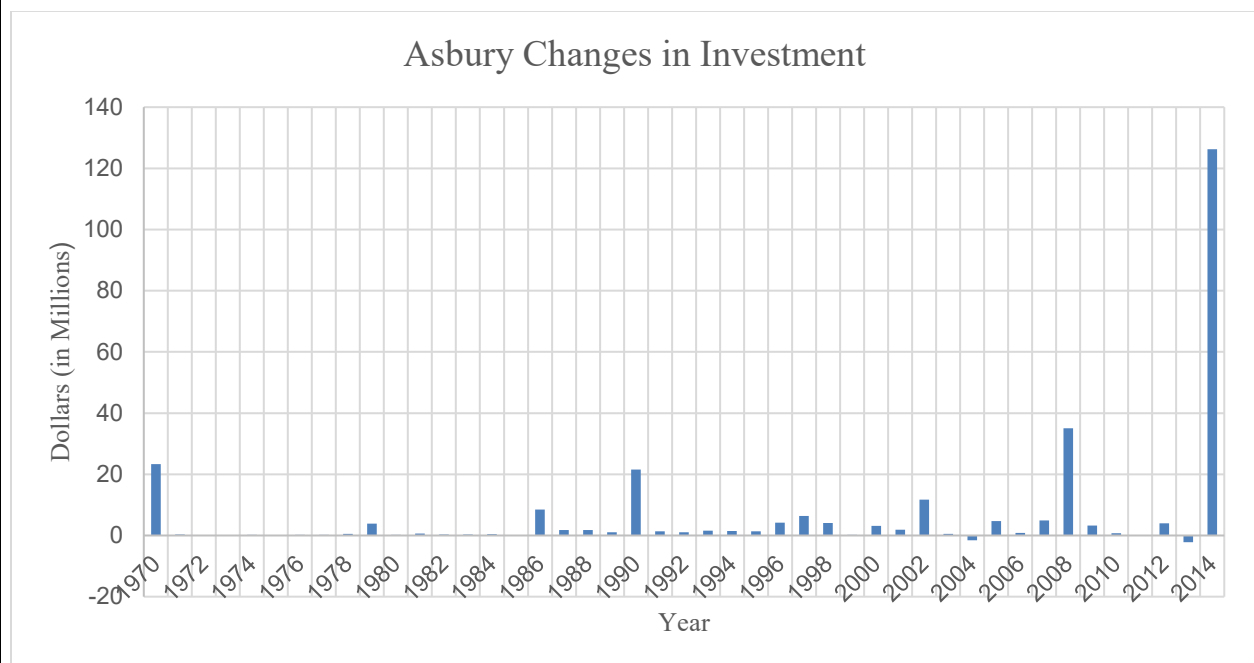
18 A. No. The SCR investment of 2008 was to extend the projected retirement date from 2014
19 to 2030, but, ultimately, the coal unit ceased generating electricity in December of 2019,
20 still eleven years short of the 2030 projected retirement date. The 2014 installation of the

¹⁰ Case No EO-2022-00193 Liberty Direct Testimony of witness Frank C. Graves, Table 1 Page 7.

1 AQCS further extended the projected retirement date from 2030 to 2035. Ultimately,
2 ratepayers only received five years of the projected life and value of the AQCS investment.

3 **Q. What does the following graph labeled, “Asbury Changes in Investment” show?**

4 A. This graph depicts the scale of Liberty’s investments and when it made them over the life
5 of Asbury. This graph shows that Liberty made four very large significant investments in
6 that facility. The first is the original cost to build the facility in 1970. The second is the
7 1989 conversion of the facility to make it capable of burning western coal. The third is the
8 addition of the SCR in 2008, which increased plant in service by approximately 30% based
9 on the investment number from Mr. Graves’ Table 1 on page 7 of his direct testimony. The
10 fourth, final, and most significant investment came in 2014 with the addition of the AQCS,
11 an investment that doubled Liberty’s plant-in-service investment at Asbury. Data for this
12 graph was sourced from the 2016 depreciation study submitted to the Commission in Case
13 No. ER-2016-0023.



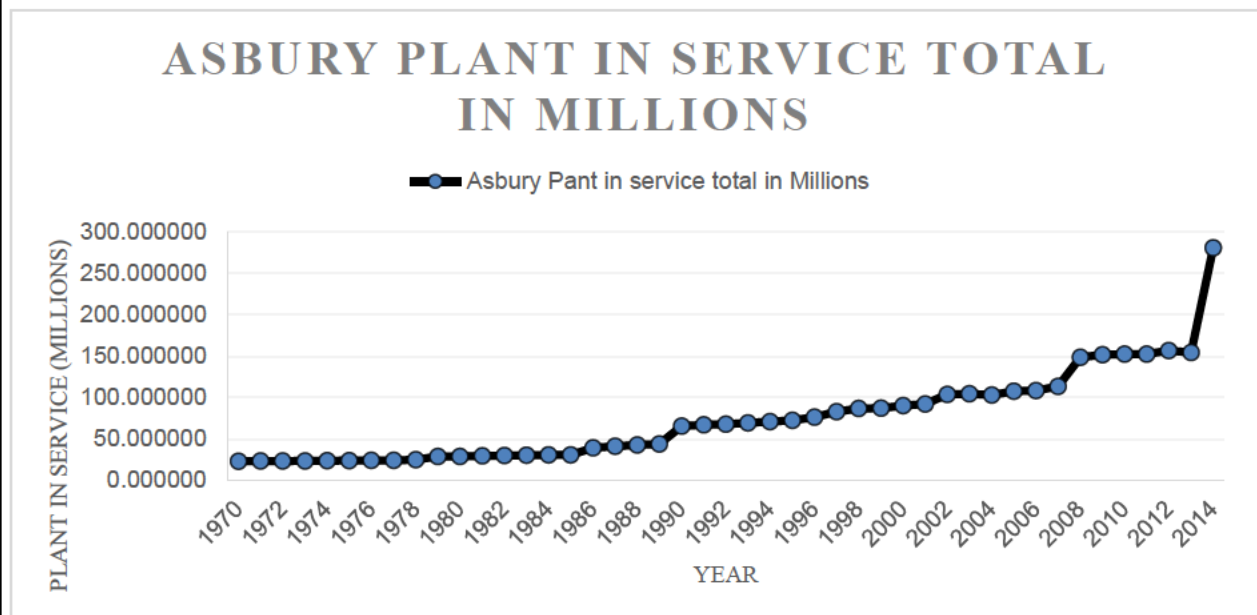
14

1 **Q. What does the below graph labeled, “Asbury Plant in Service Total in Millions” show?**

2 A. Liberty’s investment in Asbury annually over time.

3 **Q. Why did you create this graph?**

4 A. I created this graph to give the Commission a running total of the plant-in-service of
5 Asbury. Data for this graph was pulled from the 2016 depreciation study performed by
6 Black & Veatch on behalf of Liberty in Case No. ER-2016-0023.



7
8 **Q. Why is the running total of Liberty’s investment in Asbury important?**

9 A. This gives the Commission and others that view this graph an understanding that there is
10 continual investment occurring at power plants. This also illustrates when the significant
11 investments are made by a drastic upward change in the slope of the line. When reviewing
12 the above graph it becomes apparent that Liberty significantly increased the plant-in-
13 service balance at Asbury in 2014. The AQCS investment of 2014 doubled Liberty’s total
14 1970-2013 investment in Asbury. Table 1 Current Net Book Value at Asbury found at
15 Page 7 of Mr. Graves’ testimony presents original cost and estimated accumulated

1 depreciation. The table then calculates an estimated net book value which is original cost
2 less the estimated accumulated depreciation reserves of the AQCS, SCR, and all other
3 Asbury equipment. February 29, 2020, is the day before Liberty booked the retirement for
4 accounting purposes and de-committed Asbury from the Southwest Power Pool Market.
5 As of February 29, 2020, the AQCS investment at Asbury was \$142 million of a total
6 investment of \$283 million. As of February 29, 2020, the AQCS estimated accumulated
7 depreciation reserves at Asbury was \$20 million of a total estimated accumulated
8 depreciation reserve of \$84 million. The estimated net book value for Asbury AQCS was
9 \$122 million, Asbury SCR was \$23 million out of a total Asbury estimated book value of
10 \$199 million.

11 **Q. Why does this graph end with 2014?**

12 A. I do not have data after 2014. Liberty has changed depreciation consultants since the 2016
13 depreciation study was performed by Black & Veatch. The current consultant's study no
14 longer contains a page that shows the historical additions and retirements by account for
15 each generating unit as the study by Black & Veatch previously did. This historical
16 additions and retirements page also projected future capital investments that would need to
17 be made by account and year for the facility. The new depreciation consultant's study does
18 not include a schedule that projects future expenditures at the generating facility.

19 **Q. What should the Commission understand about Liberty's historical investments at its
20 Asbury facility?**

21 A. The Commission's take away should be that ratepayers were asked to pay for
22 environmental upgrades that were meant to extend the useful life of the facility. However,

1 Asbury did not reach the projected useful life that was to occur based on the environmental
2 additions. Ratepayers are being asked to continue to pay for Asbury when they did not
3 receive the full benefit of the upgrades with the significant life extensions that came with
4 them. OPC witness Dr. Geoff Marke is not recommending that the SCR investment should
5 not be recovered, even though ratepayers did not receive the full benefit promised with that
6 expenditure. What Dr. Marke is asking is that what Liberty has not recovered for Asbury
7 not be considered as rate base, and that Liberty not earn a return on it. Dr. Marke
8 additionally recommends that Liberty not recover any more through customer rates for the
9 unrecovered AQCS investment in Asbury.

10 **Q. What is the timeline of events regarding Empire’s retirement of Asbury from Empire’s**
11 **last general rate case?**

12 A. Following is a timeline of events for Case No. ER-2019-0374:

- 13 • May 29, 2019 Empire filed its notice of intended case filing;
- 14 • August 9, 2019 Empire filed a notice that it planned to retire Asbury “no later than
15 June 2020.”
- 16 • August 14, 2019 Empire filed its rate case that included testimony of Mr. Timothy
17 N. Wilson who testified that Empire planned to retire Asbury “no later than June
18 2020,” and that Empire intended to notify the Southwest Power Pool of its Asbury
19 retirement date the week of August 12, 2019; ¹¹ **

¹¹ Case No. ER-2019-0374 Empire/Liberty Direct Testimony of Timothy N. Wilson page 7

- 1 • _____
- 2 _____
- 3 • _____
- 4 • _____
- 5 _____
- 6 _ **
- 7 • November 13, 2019 Empire filed a notice that it anticipated it would retire Asbury
- 8 no later than March of 2020; **
- 9 • _____ **
- 10 • December 9, 2019 OPC filed a motion to include isolated adjustments for the
- 11 retirement of Asbury;**
- 12 • _____
- 13 • _____
- 14 _____

¹² Case No ER-2019-0374 Supplemental Testimony of Charles T. Poston, PE Schedule CTPsup-1 page 2 of 5
Case No. ER-2019-0374 Supplemental Testimony of Aaron J Doll page 5

¹³ Case No ER-2019-0374 Supplemental Testimony of Charles T. Poston, PE Schedule CTPsup-2 page 1 of 3

¹⁴ Case No ER-2019-0374 Supplemental Testimony of Charles T. Poston, PE Schedule CTPsup-1 page 2 of 5

¹⁵ Case No. ER-2019-0374 Staff Data Request number 0337

Case No ER-2019-0374 Supplemental Testimony of Charles T. Poston, PE Schedule CTPsup-1 page 4 of 5

¹⁶ Case No. ER-2019-0374 Staff Data Request number 0333 and Empire's Response

Case No. ER-2019-0374 Staff Data Request number 0338 and Empire's Response

Case No. ER-2019-0374 Staff Supplemental Testimony of Charles T. Poston, PE pages 5-6

Case No. ER-2019-0374 Reply to Testimony Responding to Commission Questions of OPC Witness Lena M
Mantle page 2

Case No. Er-2019-0374 OPC Surrebuttal/ True-Up Direct Testimony of John A. Robinett pages 1-2

Case No. ER-2019-0374 OPC Surrebuttal Testimony of John A Robinett Schedule JAR-S-2C page 4

Case No. ER-2019-0374 Staff Data Request Number 0340 and Empire's Response

Case No ER-2019-0374 Supplemental Testimony of Charles T. Poston, PE Schedule CTPsup-1 page 4 of 5

Case No ER-2019-0374 Supplemental Testimony of Charles T. Poston, PE Schedule CTPsup-2 page 2 of 3

Case No. ER-2019-0374 OPC Data Request number 2099 and Empire's Response

¹⁷ Case No. ER-2019-0374 Staff Data Request number 0334 and Empire's Response

- 1 • _____
- 2 _____ **
- 3 • January 15, 2020 All non-utility parties filed direct testimony for revenue
- 4 requirement
- 5 • March 1, 2020 Empire’s date for retiring Asbury assets for accounting purposes;
- 6 • March 3, 2020 All parties filed rebuttal testimony;
- 7 • March 27, 2020 All parties filed surrebuttal and true-up direct testimonies.

8 **Asbury Efficiency**

9 **Q. What is the heat rate of a generating unit?**

10 A. The heat rate is a measure of generating station thermal efficiency, generally expressed in

11 Btu per net kilowatt-hour (Btu/kWh). It is computed by dividing the total Btu content of

12 fuel burned for electric generation by the resulting net kilowatt-hours of electricity

13 generated.

14 **Q. What is the importance of heat rate testing?**

15 A. Staff discussed the importance of minimum equipment performance standards in the fuel

16 adjustment clause (FAC) rulemaking case, File No. EX-2006-0472.¹⁹

17 *Concern: Some stakeholders believe that minimum equipment performance*

18 *standards are needed in these rules.*

19

¹⁸ Case No. ER-2019-0374 Staff Cost of Service Report Fuel Inventories pages 23-24
Case No. ER-2019-0374 Staff Data Request number 0044 and Empire’s Response and attachments
Case No ER-2019-0374 Supplemental Testimony of Charles T. Poston, PE Schedule CTPsup-1 page 5 of 5
Case No ER-2019-0374 Supplemental Testimony of Charles T. Poston, PE Schedule CTPsup-1 page 5 of 5
Case No ER-2019-0374 Supplemental Testimony of Charles T. Poston, PE Schedule CTPsup-2 page 1 of 3

¹⁹ Staff Testimony in Support of and Suggested Changes to 4 CSR 240-3.161 and 4 CSR 240-20.090
EFIS item no. 15 Filed 9/7/2006 Attachment A-9 through A-10

1 *Staff Response: Staff agrees that equipment performance standards should*
2 *be a part of these rules and has included in the proposed rules requirements*
3 *to develop generating unit efficiency testing and monitoring procedures.*
4 *Staff will, as a result of receiving this data, have the ability to monitor each*
5 *electric utilities' power plants in terms of their capability to efficiently*
6 *convert fuel to electricity. Any observed reductions over time may be an*
7 *indication of the utility's need to implement programs to improve efficiency.*
8 *Staff views this as a very important and necessary detail since the efficiency*
9 *of each electric utility's power plants directly relates to each electric*
10 *utility's fuel and purchased power costs."*

11 Any intervening party has the ability to monitor the efficiency performance of the plants
12 over time and can identify changes that may exceed normal wear and tear. Parties can then
13 discuss root causes and means to address the underlying issues.

14 **Q. What is the purpose of the requirement of Commission Rule 20 CSR 4240-**
15 **20.090(2)(A)15.²⁰ that heat rate tests of no more than 24 months prior to the filing of**
16 **a rate case?**

17 A. Heat rate tests and results are useful tools for monitoring the generation plant maintenance
18 practices of a utility. While over their lives generating facilities generally become less
19 efficient, sharp changes in the efficiencies may indicate a change in the philosophy
20 followed in maintaining a generating facility, and should draw inquiry of the root causes
21 of those changes. This information is a filing requirement so that the parties can evaluate
22 changes in efficiency output.

²⁰ 20 CSR 4240-20.090(2)A.15. A level of efficiency for each of the electric utility's generating units determined by the results of heat rate/efficiency tests or monitoring that were conducted or obtained on each of the electric utility's steam generators, including nuclear steam generators, heat recovery steam generators, steam turbines and combustion turbines within twenty-four (24) months preceding the filing of the general rate increase case.
A. The results should be filed in a table format by generating unit type, rated megawatt (MW) output rating, the numerical value of the latest result and the date of the latest result;
B. The electric utility shall provide documentation of the actual test/monitoring procedures. The electric utility may, in lieu of filing the documentation of these procedures with the commission, provide them to the staff, OPC, and to other parties as part of the workpapers it provides in connection with its direct case filing. If the electric utility submits the results in workpapers, it will provide a statement in its testimony as to where the results can be found in workpapers;

1 **Q. Did Liberty change how it operated Asbury in an attempt to improve Asbury’s market**
2 **performance?**

3 A. Yes. At Page 4 of Mr. Shaen T. Rooney’s direct testimony he discusses changes made to
4 improve Asbury’s market performance and how Liberty focused on increasing ramp rate,
5 decreasing minimum downtime, reducing minimum runtime, and reducing startup duration.²¹
6 Additionally, Mr. Doll discusses at page 12 of his direct testimony the operating
7 characteristics that Liberty modified at Asbury.

8 **Q. Did any Liberty witness discuss other concerns about how Liberty was operating its**
9 **Asbury Unit 1?**

10 A. Yes. Mr. Shaen T. Rooney discusses at page 5 of his direct testimony that during the final two
11 years of operation of Asbury the unit experienced a record number of starts, and cycling
12 fatigue became a concern. This is also discussed in the direct testimony of Aaron J. Doll. At
13 Page 13 of Mr. Doll’s direct testimony he provides a historical table of starts for the Asbury
14 unit per year since 2010.

15 **Q. Do the historical heat rate data you reviewed and compiled support Mr. Rooney’s stated**
16 **cycling fatigue concern?**

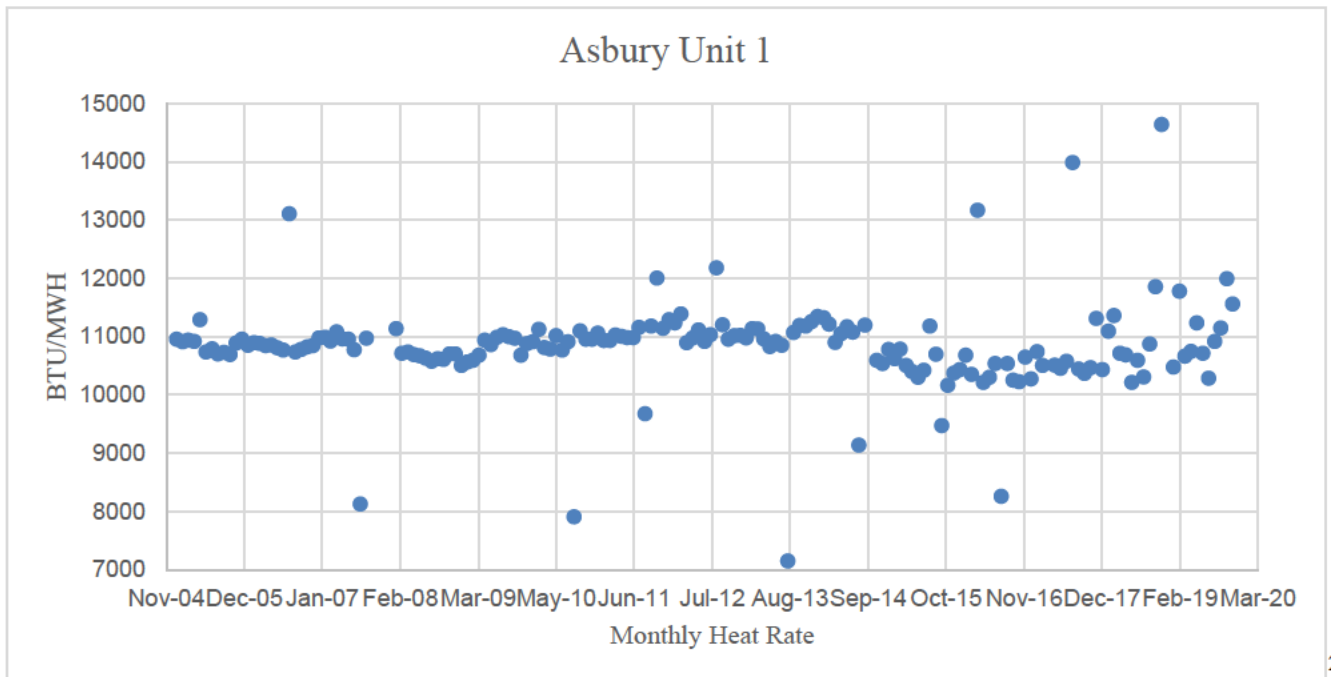
17 A. I do not know for certain, but the efficiency of Asbury Unit 1 declined starting in 2018
18 with the change in how Liberty operated the unit. The Commission has data back to January
19 2005 that has been submitted to the Commission as a non-case related filing for monthly
20 fuel reports as a requirement to Commission rule 20 CSR 4240-3.190. When that data is
21 plotted for Asbury Unit 1 it becomes evident from the graph that starting in 2018 the

²¹ EO-2022-0193 Liberty Witness Shaen T. Rooney Direct Testimony page 4 line 18 through page 5 line 4.

1 Asbury unit's efficiency begins to vary and decrease as its heat rates fluctuated more and
2 increased in value. That graph appears below and is titled, "Asbury Unit 1."

3 **Q. Are there any other conclusions that can be drawn from heat rate data?**

4 A. With the addition in 2014 of the Air Quality Control System ("AQCS") and a turbine
5 upgrade, Asbury Unit 1 became more efficient at creating electricity from coal. The unit
6 remained more efficient than prior to the AQCS addition until the time Liberty decided to
7 operate Asbury differently in an attempt to improve Asbury's market performance.



8 22

²² December 2019 heat rate data omitted from the graph as number was an extreme outlier (122,121 BTU/KWH) and skewed the scaling of the data dispersion. This heat rate is likely due to scrapping of base mat coal to finish off all usable coal at the facility.

1 **Q. How does this heat rate graph compare with the Net Capacity Factor testimony from**
2 **Liberty witness Mr. Aaron J. Doll?**

3 A. It doesn't really tie to Mr. Dolls' net capacity factor. Review of Asbury heat rates show
4 improved efficiency over the time frame 2014 through 2017, even as the net capacity factor
5 is decreasing. It is only in 2018 when Liberty makes operational changes in how it ran Asbury
6 that the reduced net capacity factor trends down as Asbury's efficiency declines (increase in
7 heat rate value).

8 **Q. What should the Commission conclude from this observation that Asbury's net capacity**
9 **factor trended down as it efficiency declined?**

10 A. Asbury was an efficient unit; it only became less efficient when Liberty decided to alter
11 how it historically operated the unit. Liberty in 2018 decided efficiency was less of a
12 concern and adjusted how it operated the unit. The goal was to make Asbury a more quickly
13 dispatchable unit to help follow intermittent generating facilities that drop off or spike in
14 generating. Asbury was not designed to rapidly ramp up and down its generation
15 production. Asbury was not designed to come up to temperature quickly and then rapidly
16 cool back down; it was designed to come on and run for long periods of time and provide
17 stable consistent energy, which is what it did prior to 2018.

18 **Dismantlement Costs**

19 **Q. Are there any other costs you would like to discuss briefly?**

20 A. Yes. I would like to address my concerns related to the estimated values of the likely
21 expenditures for dismantlement of the Asbury generating facility Liberty witness Mr. Drew
22 W. Landoll discusses in his direct testimony.

1 **Q. What are your specific concerns related to the cost estimates provided in Mr.**
2 **Landoll's testimony?**

3 A. Based on my initial review of the cost estimates for the dismantlement of Asbury and ash
4 pond closure, the magnitude and variability of costs Liberty is projecting to spend for the
5 dismantlement of one generating unit is concerning unless the low estimate is achieved from
6 the Black & Veatch study when compared to the actual costs that Evergy Metro and Evergy
7 West expended to dismantle Montrose units 1, 2, and 3 and Sibley units 1, 2, and 3 as
8 disclosed in confidential data request responses I have received and reviewed in their
9 respective pending rate cases, Case Nos. ER-2022-0149 and ER-2022-0150.

10 **Q. Do you have any other concerns related to Asbury decommissioning costs?**

11 A. Yes. During my review of testimony for this case, I went back and reviewed the testimony
12 filed in the Wind CCN case, Case No. EO-2018-0092. I noticed in the Confidential Direct
13 Testimony of Liberty witness James McMahon that the values considered in the customer
14 savings plan and generation fleet savings analysis are much lower on the net value cost of
15 removal less salvage value for the decommissioning than the yet-to-be-finalized phase 2 of
16 the Black & Veatch study attached to Mr. Landoll's direct testimony in this case. Attached as
17 Schedule JAR-R-8C are selected excerpts from Mr. McMahon's direct testimony that identify
18 the decommissioning cost for Asbury to be ** _____

19 _____ ** These estimates were based on the
20 recent experience Liberty had with the decommissioning of Riverton units 7,8, and 9.

21 **Q. Does this conclude your rebuttal testimony?**

22 A. Yes, it does.

John A. Robinett

I am employed as a Utility Engineering Specialist for The Missouri Office of the Public Counsel (OPC). I began employment with OPC in August of 2016. In May of 2008, I graduated from the University of Missouri-Rolla (now Missouri University of Science and Technology) with a Bachelor of Science degree in Mechanical Engineering.

During my time as an undergraduate, I was employed as an engineering intern for the Missouri Department of Transportation (MoDOT) in their Central Laboratory located in Jefferson City, Missouri for three consecutive summers. During my time with MoDOT, I performed various qualification tests on materials for the Soil, Aggregate, and General Materials sections. A list of duties and tests performed are below:

- Compressive strength testing of 4" and 6" concrete cylinders and fracture analysis
- Graduations of soil, aggregate, and reflective glass beads
- Sample preparations of soil, aggregate, concrete, and steel
- Flat and elongated testing of aggregate
- Micro-deval and LA testing of aggregate
- Bend testing of welded wire and rebar
- Tensile testing of welded, braided cable, and rebar
- Hardness testing of fasteners (plain black and galvanized washers, nuts, and bolts)
- Proof loading and tensile testing of bolts
- Sample collection from active road constructions sites
- Set up and performed the initial testing on a new piece of equipment called a Linear Traverse / Image Analysis
- Wrote operators manual for the Linear Traverse / Image Analysis Machine
- Trained a fulltime employee on how to operate the machine prior to my return to school
- Assisted in batching concrete mixes for testing, mixing the concrete, slump cone testing, percent air testing, and specimen molding of cylinders and beams

Upon graduation, I accepted a position as an Engineer I in the Product Evaluation Group for Hughes Christensen Company, a division of Baker Hughes, Inc. (Baker), an oil field service company. During my employment with Baker, I performed failure analysis on oil field drill bits as well as composed findings reports which were forwarded to the field engineers in order for them to report to the company the conclusions of the failure causes.

I previously was employed as a Utility Engineering Specialist I, II, III for the Missouri Public Service Commission (Commission). My employment with the Commission spanned from April of 2010 to August of 2016. My duties involved analyzing depreciation rates and studies for utility companies and presenting expert testimony in rate cases before the Commission.

JOHN A. ROBINETT
SUMMARY OF CASE PARTICIPATION

Listed below are the cases in which I have supplied testimony, comments, and/or depreciation rates accompanied by a signed affidavit.

Company	Case Number	Issues	Party
Liberty Empire District Gas Company	GR-2021-0320	Rebuttal Testimony Depreciation	Office of the Public Counsel (OPC)
Liberty Empire District Electric Company	ER-2021-0312	Direct, Rebuttal, and Surrebuttal Testimony Asbury, Storm Uri, General Plant Amortization	OPC
Ameren Missouri	ER-2021-0240 GR-2021-0241	Rebuttal and Surrebuttal Testimony Depreciation	OPC
Ameren Missouri	EO-2022-0054	IRP Special issues	OPC
Empire District Electric Company	EO-2022-0057	IRP Special issues	OPC
Evergy Missouri West Evergy Missouri Metro	EO-2022-0056 EO-2022-0055	IRP Special issues	OPC
Spire Missouri	GR-2021-0108	Direct, Rebuttal, Surrebuttal, and Live Testimony Depreciation, Grow Missouri Program and Smart Meters	OPC
Missouri American Water Company	WR-2020-0344	Rebuttal, Surrebuttal Testimony Depreciation Expense	OPC
Ameren Missouri	EO-2021—0069	IRP Special issues	OPC
Empire District Electric Company	EO-2021-0066	IRP Special issues	OPC
Evergy Missouri West Evergy Missouri Metro	EO-2021-0067 EO-2021-0068	IRP Special issues	OPC
Evergy Missouri West	EO-2020-0281	Integrated Resource Plan Comments	OPC
Evergy Missouri Metro	EO-2020-0280	Integrated Resource Plan Comments	OPC
Spire Missouri	GO-2020-0416	Depreciation Authority Order	OPC
Empire District Electric Company	EO-2020-0284	Integrated Resource Plan Comments	OPC
Spire Missouri East Spire Missouri West	GO-2018-0309 GO-2018-0310	On Remand Direct and Rebuttal Testimony ISRS Refund	OPC
Empire District Electric Company	ER-2019-0374	Direct, Rebuttal, Surrebuttal, and True-up Direct Testimony Depreciation, Operations and Maintenance Expense	OPC
Ameren Missouri	ER-2019-0355	Direct Testimony Depreciation	OPC
Summit Natural Gas of Missouri	GE-2020-0009	Depreciation Study Waiver	OPC
Spire Missouri East Spire Missouri West	GO-2019-0356 GO-2019-0357	Direct and Live Rebuttal Testimony ISRS	OPC
Ameren Missouri Gas Company	GR-2019-0077	Rebuttal Testimony Depreciation and General Plant Amortization	OPC
Spire Missouri East Spire Missouri West	GO-2019-0115 GO-2019-0116	Direct and Live Rebuttal Testimony ISRS	OPC
Empire District Electric Company	EA-2019-0010	Rebuttal, Surrebuttal, and Live Testimony CCN Application	OPC
Kansas City Power & Light Company Greater Missouri Operations	EU-2019-0197 EC-2019-0200	Affidavit for an Accounting Order for plant retirement	OPC

JOHN A. ROBINETT
SUMMARY OF CASE PARTICIPATION

Company	Case Number	Issues	Party
Ameren Missouri	EA-2018-0202	Surrebuttal Testimony Depreciation Life	OPC
Spire Missouri East Spire Missouri West	GO-2018-0309 GO-2018-0310	Direct and Live Rebuttal Testimony ISRS	OPC
Kansas City Power & Light Company	ER-2018-0145	Direct and Rebuttal, Surrebuttal, and True-up direct Testimony, Depreciation and O&M expense related to retired generation units, ONE CIS Allocation	OPC
Kansas City Power & Light Company Greater Missouri Operations	ER-2018-0146	Direct and Rebuttal, Surrebuttal, and True-up direct Testimony, Depreciation and O&M expense related to retired generation units, ONE CIS Allocation, Removal of Additional Amortization	OPC
Empire District Electric Company	EO-2018-0092	Rebuttal, Surrebuttal, Affidavit in Opposition, additional Affidavit and Live Testimony	OPC
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	GR-2018-0013	Rebuttal and Surrebuttal Testimony depreciation, general plant amortization	OPC
Laclede Gas Company Missouri Gas Energy Spire Missouri East Spire Missouri West	GO-2016-0332 GO-2016-0333 GO-2017-0201 GO-2017-0202 GR-2017-0215 GR-2017-0216	ISRS Over collection of depreciation expense and ROE based on Western District Opinion Docket No. WD80544	OPC
Gascony Water Company, Inc.	WR-2017-0343	Rebuttal, Surrebuttal, and Live Testimony rate base, depreciation NARUC USoA Class designation	OPC
Missouri American Water Company	WR-2017-0285	Direct, Rebuttal, Surrebuttal, and Live Testimony depreciation, ami, negative reserve, Lead Line	OPC
Indian Hills Utility Operating Company, Inc.	WR-2017-0259	Direct, Rebuttal, Surrebuttal, and Live Testimony Rate Base (extension of electric service, leak repairs)	OPC
Laclede Gas Company Missouri Gas Energy	GR-2017-0215 GR-2017-0216	Direct, Rebuttal, Surrebuttal, True-up Rebuttal, and Live Testimony depreciation, retirement work in progress, combined heat and power, ISRS	OPC
Empire District Electric Company	EO-2018-0048	IRP Special issues	OPC
Kansas City Power & Light Company	EO-2018-0046	IRP Special issues	OPC
Kansas City Power & Light Company Greater Missouri Operations	EO-2018-0045	IRP Special issues	OPC
Kansas City Power & Light Company Greater Missouri Operations	EO-2017-0230	2017 IRP annual update comments	OPC
Empire District Electric Company	EO-2017-0065	Direct, Rebuttal, Surrebuttal, and Live Testimony FAC Prudence Review Heat Rate	OPC
Ameren Missouri	ER-2016-0179	Direct, Rebuttal, Testimony Heat Rate Testing & Depreciation	OPC

JOHN A. ROBINETT
SUMMARY OF CASE PARTICIPATION

Company	Case Number	Issues	Party
Kansas City Power & Light Company	ER-2016-0285	Direct, Rebuttal, Surrebuttal, and Live Testimony Heat Rate Testing & Depreciation	OPC
Empire District Electric Company Merger with Liberty	EM-2016-0213	Rebuttal Testimony	Missouri Public Service Commission (MOPSC)
Empire District Electric Company	ER-2016-0023	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
Hillcrest Utility Operating Company, Inc.	SR-2016-0065	Depreciation Review	MOPSC
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	Depreciation Review	MOPSC
Missouri American Water Company	WR-2015-0301	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
Bilyeu Ridge Water Company, LLC Midland Water Company, Inc. Moore Bend Water Utility, LLC Riverfork Water Company Taney County Water, LLC Valley Woods Utility, LLC(Water) Valley Woods Utility, LLC(Sewer) Consolidated into Ozark International, Inc.	WR-2015-0192 WR-2015-0193 WR-2015-0194 WR-2015-0195 WR-2015-0196 WR-2015-0197 SR-2015-0198 Consolidated into WR-2015-0192	Depreciation Review *filed depreciation rates not accompanied by signed affidavit	MOPSC
I. H. Utilities, Inc. sale to Indian Hills Utility Operating Company, Inc.	WO-2016-0045	Depreciation Rate Adoption CCN	MOPSC
Missouri American Water Company CCN City of Arnold	SA-2015-0150	Depreciation Rate Adoption CCN	MOPSC
Empire District Electric Company	ER-2014-0351	Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
West 16th Street Sewer Company, W.P.C. Sewer Company, Village Water and Sewer Company, Inc. and Raccoon Creek Utility Operating Company, Inc.	SM-2015-0014	Depreciation Rate Adoption	MOPSC
Brandco Investments LLC and Hillcrest Utility Operating Company, Inc.	WO-2014-0340	Depreciation Rate Adoption, Rebuttal Testimony	MOPSC
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	GR-2014-0152	Direct, Rebuttal, Surrebuttal and Live Testimony	MOPSC
Summit Natural Gas of Missouri, Inc	GR-2014-0086	Depreciation Study, Direct and Rebuttal Testimony	MOPSC
P.C.B., Inc.	SR-2014-0068	Depreciation Review	MOPSC
M.P.B., Inc.	SR-2014-0067	Depreciation Review	MOPSC
Roy-L Utilities	WR-2013-0543	Depreciation Review	MOPSC
Roy-L Utilities	SR-2013-0544	Depreciation Review	MOPSC
Missouri Gas Energy Division of Laclede Gas Company	GR-2014-0007	Depreciation Study, Direct and Rebuttal Testimony	MOPSC

JOHN A. ROBINETT
SUMMARY OF CASE PARTICIPATION

Company	Case Number	Issues	Party
Central Rivers Wastewater Utility, Inc.	SA-2014-00005	Depreciation Rate Adoption	MOPSC
Empire District Electric Company	ER-2012-0345	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
Empire District Electric Company	WR-2012-0300	Depreciation Review	MOPSC
Laclede Gas Company	GO-2012-0363	Depreciation Authority Order Rebuttal, Surrebuttal and Live Testimony	MOPSC
Moore Bend Water Company, Inc. sale to Moore Bend Water Utility, LLC (Water)	WM-2012-0335	Depreciation Rate Adoption	MOPSC
Oakbrier Water Company, Inc.	WR-2012-0267	Depreciation Review	MOPSC
Lakeland Heights Water Co., Inc.	WR-2012-0266	Depreciation Review	MOPSC
R.D. Sewer Co., L.L.C.	SR-2012-0263	Depreciation Review	MOPSC
Canyon Treatment Facility, LLC	SA-2010-0219	Depreciation Rate Adoption- CCN	MOPSC
Taney County Water, LLC	WR-2012-0163	Depreciation Review	MOPSC
Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Sewer)	SA-2012-0067	Rebuttal Testimony	MOPSC
Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Water)	WA-2012-0066	Rebuttal Testimony	MOPSC
Midland Water Company, Inc.	WR-2012-0031	Depreciation Review	MOPSC
Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Sewer)	SO-2011-0351	Depreciation Rate Adoption	MOPSC
Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)	WO-2011-0350	Depreciation Rate Adoption	MOPSC
Sale of Noel Water Company, Inc. to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)	WO-2011-0328	Depreciation Rate Adoption	MOPSC
Sale of Taney County Utilities Corporation to Taney County Water, LLC (Water)	WM-2011-0143	Depreciation Rate Adoption	MOPSC
Empire District Electric Company	ER-2011-0004	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
Rex Deffenderfer Enterprises, Inc.	WR-2011-0056	Depreciation Review	MOPSC
Tri-States Utility, Inc	WR-2011-0037	Depreciation Review	MOPSC
Southern Missouri Gas Company, L.P.	GE-2011-0096	Depreciation Study Waiver	MOPSC
Southern Missouri Gas Company, L.P.	GR-2010-0347	Depreciation Review	MOPSC
KMB Utility Corporation (Sewer)	SR-2010-0346	Depreciation Review	MOPSC

**JOHN A. ROBINETT
SUMMARY OF CASE PARTICIPATION**

Company	Case Number	Issues	Party
KMB Utility Corporation (Water)	WR-2010-0345	Depreciation Review	MOPSC
Middlefork Water Company	WR-2010-0309	Depreciation Review	MOPSC

Stipulation and Agreement:

All parties have either signed the *Stipulation and Agreement* or joined in the settlement. The Commission will therefore treat the agreement as a unanimous agreement. The parties agreed to waive procedural rights for all issues resolved in the *Stipulation and Agreement* if approved by the Commission without condition or modification. The parties also consent to the admission of pre-filed written testimony by the parties. The *Stipulation and Agreement* includes an increase in Empire's annual revenues by \$20,390,000, exclusive of any applicable license, occupation, franchise, gross receipts taxes, of similar fees or taxes, to become effective on September 14, 2016. The revenue requirement is based on a return on equity range of 9.5 to 9.9 percent. Under the *Stipulation and Agreement*, the monthly residential customer charge will be increased to \$13.00 and a \$3 million revenue neutral shift to the residential class is credited to the general power, commercial service, and large power service classes. The *Stipulation and Agreement* also supports the Commission's approval of Staff's depreciation rates, the amortization rates for discontinued Vegetation/Infrastructure and O&M trackers for Iatan Common, Iatan 2 and Plum Point, and the sharing of rate case expense by the mechanism ordered in ER-2014-0370, which links Empire's recovery of rate case expense to the percentage of its rate increase request found or agreed to be just and reasonable. The agreement supports the continuation of the trackers for Riverton 12 O&M and Pension/OPEB expenses.

The *Stipulation and Agreement* also requests the Commission adopt Staff's recommended in-service criteria for the conversion of Empire's Riverton Unit 12 from a simple cycle gas turbine to a combined cycle gas turbine. Riverton Unit 12 first went into

service in 2007, but became fully operational and used for service as a combined cycle gas turbine on May 1, 2016.¹

Decision:

Empire is an electric corporation and public utility subject to Commission regulations pursuant to Chapters 386 and 393, RSMo.² When seeking to increase the rates it charges its customers, Empire has the burden of proof to show by a preponderance of the evidence that increased rates are just and reasonable.³ The Commission will balance the interests of Empire's investors in making a reasonable return with the interest of the consumers.⁴ The Commission is not bound to the use of any single formula when determining just and reasonable rates.⁵ It is the results reached, not the method employed which are controlling.⁶

The Commission will grant the parties' request to enter all pre-filed testimony prepared by the parties into the record. Evaluating the *Stipulation and Agreement* based on the competent evidence of the whole record, the Commission independently finds and concludes that Empire has met its burden of proof that the rates proposed in the *Stipulation and Agreement* are just and reasonable. After reviewing the whole record and the terms of the unanimous *Stipulation and Agreement*, the Commission independently concludes that the terms of the agreement support safe and adequate

¹ See EFIS Item No. 160, pre-filed true-up testimony of Timothy Wilson, pg. 1-2.

² All statutory references are to the 2000 Missouri Revised Statutes, as cumulatively supplemented.

³ Section 393.150. *Bonney v. Environmental Engineering, Inc.*, 224 S.W.3d 109, (Mo.App. 2007).

⁴ *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591 (1944).

⁵ *State ex rel. Associated Natural Gas Co. v. Pub. Serv. Comm'n*, 706 S.W.2d 870, (Mo.App. W.D. 1985).

⁶ *Id.*

service and result in just and reasonable rates. The Commission will therefore approve the *Stipulation and Agreement*.

The Commission is not required to state separately findings of facts or conclusions of law for those issues disposed of by stipulation and agreement.⁷

Low-Income Pilot Program:

The *Stipulation and Agreement* also states that if the Commission orders a low-income rate pilot program, the cost of the program will receive the same regulatory asset/ rate base treatment as demand side management program costs.⁸ At the on-the-record hearing on June 29, it was acknowledged that the inclusion of this language in the *Stipulation and Agreement* represented an agreement by the parties as to how to fund a program, if ordered by the Commission.⁹ Counsel for Empire stated that the parties were unable to reach a consensus on the amount to be included and the parameters for a potential low-income pilot program and would be looking for an order by the Commission directing the amount to be used for such a program and possibly the program's design.¹⁰

Decision:

Section 393.140(11) authorizes the Commission to regulate the rates Empire charges its customers. The Commission has the authority to grant interim test rates or experimental rates as a matter of necessary implication from practical necessity.¹¹ The Commission will authorize Empire to implement an experimental residential low-income

⁷ §536.090.

⁸ See paragraph 13, h of the *Stipulation and Agreement* and paragraph 15, in which the signatories agree Empire will continue to amortize demand side management costs incurred after the end of the Regulatory Plan and prior to the implementation of any plan under MEEIA for a total term of six years. EFIS Item no. 172.

⁹ Transcript June 29, 2016, Volume 7, Hearing, pg. 211.

¹⁰ Transcript June 29, 2016, Volume 7, Hearing, pg. 216.

¹¹ *State ex rel. Laclede Gas Co. v. Pub. Serv. Comm'n*, 535 S.W.2d 561, 567, n1 (Mo.App. 1976).

pilot program that provides a 100 percent discount on the customer charge for eligible low-income customers, based on LIHEAP eligibility. The goal of the temporary pilot program shall be to evaluate the impact a discount in the customer charge for low-income residential customers has on the disconnection and bad debt rates for Empire both during and after participation in the program. The results of the experimental program shall be reviewed in Empire's next general rate case.

THE COMMISSION ORDERS THAT:

1. The following exhibits are admitted into the record: Empire Exhibits 1-31; Staff Exhibits 1-24, OPC Exhibits 1-18, Division of Energy Exhibits 1-5, Joplin Exhibit 1; MEUA Exhibits 1-3, and MECG Exhibits 1-5.

2. The *Stipulation and Agreement*, filed on June 20, 2016, is approved. The parties shall comply with the terms of the *Stipulation and Agreement*. A copy of the *Stipulation and Agreement* shall be attached to this order as "Attachment A" and is incorporated by reference as if fully set forth herein.

3. The tariff submitted by Empire on October 16, 2015, and assigned Tracking No. YE-2016-0104, is rejected.

4. No later than August 15, 2016, Empire shall file new tariff sheets consistent with this order and the terms of the *Stipulation and Agreement* bearing an effective date of September 14, 2016.

5. Empire shall establish an experimental low-income pilot program with a total program budget of \$250,000, no later than January 1, 2017, with a goal of studying the impact removing the customer charge for certain low-income residential customers has on the company's disconnection and bad debt percentages. The

program shall be implemented by January 1, 2017, or as soon as possible thereafter, and shall run until either the funds are exhausted or until rates are implemented from Empire's next general rate case, whichever occurs first. Empire shall track the program's cost as a regulatory asset for recovery consideration by the Commission in the company's next general rate case. The Commission shall assign a separate file from File No. ER-2016-0023 for monitoring the low-income pilot program and establishing standards and guidelines for the program. All parties to this general rate case shall be made parties to the low-income pilot program file.

6. The Commission adopts Staff's recommended in-service criteria for the conversion of Riverton Unit 12 to a combined cycle gas turbine and finds that it was operational and used for service as of May 1, 2016.

7. Empire shall file the information required by Section 393.275.1, RSMo. 2000, and Commission Rule 4 CSR 240-10-060 no later than October 5, 2016.

8. This order shall become effective on September 9, 2016.

BY THE COMMISSION



A handwritten signature in cursive script that reads "Morris L. Woodruff".

Morris L. Woodruff
Secretary

Hall, Chm., Stoll, Kenney, and Rupp, CC., concur;
Coleman, C., absent.

Burton, Senior Regulatory Law Judge.

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of The Empire District Electric)
Company for Authority to File Tariffs Increasing)
Rates for Electric Service Provided to Customers) Case No. ER-2016-0023
in the Company’s Missouri Service Area)

STIPULATION AND AGREEMENT

COME NOW The Empire District Electric Company (“Empire” or “Company”), the Staff of the Commission (“Staff”), the Office of the Public Counsel (“OPC”), the City of Joplin (“Joplin”), the Missouri Department of Economic Development – Division of Energy (“DE”), and the Midwest Energy Consumers Group (“MECG”) (collectively, the “Signatories”), by and through their respective counsel, and for their Stipulation and Agreement (this “Stipulation”), respectfully state as follows to the Missouri Public Service Commission (“Commission”):

1. All parties to this rate case proceeding, with the exception of the Midwest Energy Users’ Association (“MEUA”), are Signatories to this Stipulation. MEUA has been involved with all settlement negotiations and reached an agreement in principle with the Signatories on all issues. MEUA, however, has not had an opportunity to fully review this settlement document, and, as such, is not a signatory at this time. MEUA will make a separate filing regarding its position, or all parties will submit an amended stipulation as soon as possible.

2. This Stipulation is being entered into solely for the purpose of settling all contested issues in this case. Unless otherwise explicitly provided herein, none of the Signatories shall be deemed to have approved or acquiesced in any ratemaking or procedural principle, including, without limitation, any method of cost of service or valuation determination or cost allocation, rate design, revenue recovery, or revenue-related methodology. Except as explicitly provided herein, none of the Signatories shall be prejudiced or bound in any manner by the terms of this Stipulation in this or any other proceeding.

3. This Stipulation has resulted from extensive negotiations among the parties, and the terms hereof are interdependent. If the Commission does not approve this Stipulation unconditionally and without modification, then this Stipulation shall be void and none of the Signatories shall be bound by any of the agreements or provisions hereof.

4. In the event the Commission accepts the specific terms of this Stipulation without condition or modification, the Signatories waive their respective rights to present oral argument and written briefs pursuant to RSMo. §536.080.1, their respective rights to the reading of the transcript by the Commission pursuant to §536.080.2, their respective rights to seek rehearing pursuant to §536.500, and their respective rights to judicial review pursuant to §386.510. This waiver applies only to a Commission order approving this Stipulation without condition or modification issued in this proceeding and only to the issues that are resolved hereby. It does not apply to any issues not explicitly addressed by this Stipulation.

5. **Admission of Testimony:** The Signatories consent to the admission of and request that the Commission admit into the record in this proceeding the following pre-filed written testimony: Empire Exhibits 1-31; Staff Exhibits 1-24; OPC Exhibits 1-18; DE Exhibits 1-5; Joplin Exhibit 1; MEUA Exhibits 1-3; and MECG Exhibits 1-5.

6. **Total Revenue Requirement:** The Signatories agree that Empire should be authorized to file tariffs designed to increase the Company's revenues by \$20,390,000 annually, exclusive of any applicable license, occupation, franchise, gross receipts taxes, or similar fees or taxes, to become effective on September 14, 2016. The Signatories intend to submit specimen tariff sheets within one week.

The Signatories further agree that Staff's billing determinants and current revenues for this case, plus an overall increase of \$20,390,000, should be used as the revenue requirement in the setting of rates in this case.

This revenue requirement is based on a return on equity (“ROE”) range of 9.5 to 9.9 percent.

This revenue requirement reflects rate case expense calculated pursuant to the sharing mechanism ordered by the Commission for use in Commission Case No. ER-2014-0370 (linking Empire’s recovery of rate case expense to the percentage of its rate increase request found or agreed to be just and reasonable).

The electric rates to be established for Empire pursuant to this Stipulation reflect a normalized level of fuel and purchased power costs, which is used to set the fuel adjustment clause (“FAC”) base factor.

7. **Depreciation:** Staff’s depreciation rates are authorized by the Commission in this case, and the Commission should order Empire to use the depreciation rates as shown in Schedule A attached hereto. Staff’s reserve adjustments, attached hereto as Schedules B and C, are recorded on Empire's books reflecting amounts updated through the effective date of new rates. Empire will no longer engage in the process of discontinuing depreciation on assets when reserves are equal to or higher than original costs.

8. **Discontinued Trackers:** As of March 31, 2016, the unamortized regulatory asset balances are as follows:

Vegetation/Infrastructure	\$2,182,407
O&M – Iatan Common	\$759,080
O&M – Iatan 2	(\$196,421)
O&M – Plum Point	\$110,308

For Vegetation/Infrastructure, \$436,481 shall be amortized annually, over a period of five (5) years. For O&M – Iatan Common, \$253,027 shall be amortized annually, over a period of three (3) years. For O&M – Iatan 2, (\$65,474) shall be amortized annually, over a period of three (3)

years. For O&M – Plum Point, \$36,769 shall be amortized annually, over a period of three (3) years.

9. **Riverton 12 O&M Tracker:** The Signatories agree that the tracker for Riverton 12 shall continue, with the base set at \$2.7 million, Missouri jurisdictional. Given that Riverton 12 was recently converted from a simple cycle to a combined cycle unit, there is no operational history by which to determine an appropriate level of Riverton O&M costs. As such, the parties agree that this is an extraordinary situation that allows for the use of a tracker mechanism. All non-labor O&M shall be tracked (FERC accounts attached hereto as Schedule D). Fluctuations in actual charges above and below the annual level of expense (base) shall continue to be recorded in a regulatory asset/liability account.

10. **Pension/OPEB:** The Signatories request that the Commission authorize the continuation of a tracker mechanism for pension and OPEB expenses. The annual level of ongoing Missouri jurisdictional pension and OPEBs expense is \$8,269,970 and \$2,683,757, respectively. This includes the actuarially determined expenses for 2015 of \$7,664,807 for pensions and \$2,731,018 for OPEBs, and the five (5) year amortization of Missouri jurisdictional amounts of \$605,163 for pensions and (\$47,261) for OPEBs.

The Missouri jurisdictional regulatory asset as of March 31, 2016, is a total of \$3,025,815 for pensions and (\$236,305) for OPEBs. The prepaid pension asset balance as of March 31, 2016 is \$23,314,960, Missouri jurisdictional. The Accounting Standards 715-30 and 715-60 (FAS 87/106) tracker language shall continue in effect.

11. **Solar Rebates:** The following language shall be added to Empire's solar rebate tariff, included in the contract between Empire and the customer, and shall be placed on Empire's website:

Disclaimer: Possible Future Rules and/or Rate Changes
Affecting Your Photovoltaic ("PV") System

1. Your PV system is subject to the Commission's current rates, rules, and regulations. The Commission may alter its rules and regulations and/or change rates in the future. If this occurs, your PV system is subject to those changes, and you will be responsible for paying any future increases to electricity rates, charges, or service fees from the Company.
2. The Company's electricity rates, charges, and service fees are determined by the Commission and are subject to change based upon the decisions of the Commission. These future adjustments may positively or negatively impact any potential savings or the value of your PV system.
3. Any future electricity rate projections which may be presented to you are not produced, analyzed, or approved by the Company or the Commission. They are based on projections formulated by external third parties not affiliated with the Company or the Commission.

The solar rebate regulatory asset is included in rate base (\$6,200,545 as of March 31, 2016) and shall be amortized over ten (10) years, pursuant to the Commission's Renewable Energy Standard ("RES") rule, 4 CSR 240-20.100.

12. **Current DSM / Energy Efficiency:** The Signatories agree that the Company's current Demand Side Management ("DSM") programs will continue to be offered, with the total annual budget for all DSM programs remaining at \$1.25 million.

- a. The incentive structure for the current Commercial and Industrial ("C&I") program will be modified to a range of \$0.06 to \$0.10/kWh of first year energy savings, which the Company can adjust to maximize program participation.
- b. Remaining DSM portfolio funds for the 2016 calendar year not anticipated to be used by residential programs may be utilized by the C&I program, so that the C&I program will again be made available to customers as soon as possible following Commission approval of this Stipulation.

c. The Company will spend at least 5% of the annual DSM budget on marketing DSM programs other than C&I and will report quarterly marketing expenditures in its quarterly reports to the DSM Advisory Group (“DSMAG”).

d. Rates shall be designed so that DSM expenditures will be collected from the Residential and C&I rate groups according to which groups those programs are offered.

e. Current regulatory asset treatment and rate base inclusion for costs will be continued.

f. The Signatories agree that the current DSM programs will be discontinued when the Company’s new DSM program tariffs become effective. Pursuant to paragraph 13 below, the new DSM programs shall take effect on January 1, 2017, or as soon as possible after January 1, 2017.

13. **Planned DSM / Energy Efficiency:** The Signatories agree that between the effective date of this Stipulation and January 1, 2017, or as soon as possible after January 1, 2017, they will work together through the existing DSMAG to develop four (4) new DSM programs, namely, a Residential HVAC, a C&I custom rebate, a low-income multi-family, and either a non-low-income multi-family, single family low-income or an on-bill financing program targeted at low-income families.

a. The DSMAG will model these programs to the extent possible on existing programs in the state of Missouri and/or other best practices identified by the DSMAG.

b. Each program developed will include a proposed annual budget, energy and demand savings target(s), and marketing strategy.

c. All programs will have impact and process evaluation, measurement and verification (“EM&V”) performed by a third party independent contractor for the first two (2) full program years at a budget of 5% of the actual expenditures for the two (2) full program years.

d. The DSMAG will investigate Pay As You Save (“PAYS”) Financing and similar programs, the feasibility of administering PAYS Financing and similar programs in Empire’s service territory, and Empire will arrange for a presentation on PAYS Financing or a similar program at a Commission Agenda meeting.

e. Signatories agree that the Company will implement these or similar programs on January 1, 2017, or as soon as possible after January 1, 2017.

f. Signatories agree that the programs implemented on January 1, 2017, or as soon as possible after January 1, 2017, will have a term of not less than two (2) years.

g. Current regulatory asset treatment and rate base inclusion for costs will be continued as specified in Paragraph 15.

h. If the Commission orders a low-income rate pilot program in this case, the cost of the program will also receive regulatory asset/rate base treatment as specified in Paragraph 15.

14. **DSM Regulatory Asset:** The Signatories agree that Empire will continue amortization of the DSM regulatory asset for costs incurred during the Regulatory Plan, Case No. EO-2005-0263, for a total term of ten (10) years.

15. **DSM Program Costs:** The Signatories agree Empire will continue amortization for the DSM program costs incurred after the end of the Regulatory Plan and prior to any program implementation under MEEIA for a total term of six (6) years.

16. **Low-Income Weatherization:** The Signatories agree that Empire will continue its current low-income weatherization program, with an annual budget of \$250,000 (increased from \$225,000). If the budget amount is not spent in any given Empire budget year, the balance will roll over to be spent cumulatively with the annual budget amount in the next Empire budget year. On a going forward basis, the low-income weatherization program is not a "demand-side measure" or program for purposes of RSMo. §393.1075.7. Costs for this program are built into and will be recovered through the agreed-upon revenue requirement.

The Signatories agree to a process evaluation ("Evaluation"), to be conducted by an independent evaluator, of the Company's Low-Income Weatherization Program. The Evaluation shall conduct a process review including: (1) the Company and Community Action Agencies' ("CAAs") administration of Company funded weatherization funds, and (2) communication between the Company and CAAs regarding these funds. The Evaluation will identify why funds for Low-Income Weatherization remain unspent, whether barriers exist to full utilization of Company funded weatherization funds, and will recommend solutions to remedy these barriers.

Aside from the above-identified evaluation topics and goals, and the process evaluation topics the evaluator may generally choose to review, the Signatories will develop a list of data to be collected from the CAAs for the process evaluation to analyze potential barriers to program participation.

The Signatories agree that the cost of the low-income weatherization process evaluation should not exceed \$15,000, with the cost of the evaluation being funded through the Company's weatherization program funding.

17. **FAC Tariff and Base:** The Signatories agree that Empire should be allowed to continue its FAC, as modified herein. The sharing mechanism shall remain at 95%/5%, and the

transmission percentages shall remain the same (50% of MISO non-administrative costs, 34% of SPP non-administrative costs).

The listing of accounts for costs and revenues flowing through the FAC are attached hereto as Schedule E. Empire shall include in its monthly FAC submission, the FAC costs in each of the general ledger accounts in Schedule E for that month and the twelve months ending that month.

The electric rates to be established for Empire pursuant to this Stipulation reflect a base level of fuel and purchased power costs of \$24.15/MWh.

18. **Residential Customer Charge.** The Signatories agree that the residential customer charge will be increased to \$13.00.

19. **Rate Design:** There shall be a \$3 million revenue neutral shift to the residential class, allocated as follows: -\$2 million to GP; -\$525,000 to CB; -\$340,000 to LP; and -\$135,000 to the Praxair class.

After the revenue neutral shifts, the non-energy efficiency overall rate increase will be allocated on an equal percentage basis to all classes except feed mill and lighting.

For the LP class, the volumetric energy charges shall not be increased as part of this case.

The following Small Heating Rate charges should be matched to their Commercial Building counterparts:

- a. Customer Charge,
- b. Summer First Block Charge,
- c. Summer Second Block Charge, and
- d. Non-Summer First Block Charge.

The Total Electric Building customer charge should be realigned with the corresponding General Power rate charge.

After these adjustments, including setting the residential customer charge, all remaining rates within each class shall be increased by the same percentage.

20. **Volumetric Rate Design / Block Rates:** Staff, OPC, DE, and Empire agree to work together to develop an analysis regarding responsible energy use as related to residential block rates, with said analysis to be filed by Empire as part of its direct testimony in Empire's next general rate case.

21. **Reporting:** The Signatories agree that Empire should continue to provide monthly quality of service reporting, should continue submitting monthly revenue and usage reports to Staff, and should continue providing the following information as part of its monthly FAC reports (as agreed to in the Non-Unanimous Stipulation and Agreement filed May 12, 2010, in Case No. ER-2010-0130):

- a. Monthly SPP market settlements and revenue neutrality uplift charges;
- b. Notify Staff within 30 days of entering a new long-term contract for transportation, coal, natural gas or other fuel; natural gas spot transactions are specifically excluded;
- c. Provide Staff with a monthly natural gas fuel report that includes all transactions, spot and longer term; the report will include term, volumes, price and analysis of number of bids;
- d. Notify Staff within 30 days of any material change in Empire's fuel hedging policy, and provide the Staff with access to new written policy;
- e. Provide Staff its Missouri Fuel Adjustment Interest calculation work papers in electronic format with all formulas intact when Empire files for a change in the cost adjustment factor;
- f. Notify Staff within 30 days of any change in Empire's internal policies for participating in the SPP; and

g. Continue to provide Staff access to all contracts and policies upon Staff's request, at Empire's corporate office in Joplin, Missouri.

Further, Empire will provide its quarterly FAC report to David Woodsmall, as counsel for MECCG.

22. **Cost Allocation Manual ("CAM"):** Within two weeks of the filing of this Stipulation, Empire, Staff, and OPC shall present a jointly proposed procedural schedule in Empire's CAM docket, Case No. AO-2012-0062.

23. **Riverton 12:** The Signatories request that the Commission adopt Staff's recommended in-service criteria regarding the conversion of the existing Riverton Unit 12 simple cycle gas turbine, which went into service in 2007, to a combined cycle gas turbine and find Riverton 12 to be "fully operational and used for service."

24. **True-Up and Briefing:** The Signatories agree that true-up testimony and a true-up hearing in this case are no longer needed and also agree that no post-hearing briefing is needed.

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Settlement Sch. A

6-20-2016

Schedule JAR(DEP)-td1
The Empire District Electric Company
Staff Recommended Annual Depreciation Rates
ER-2016-0023

Account Number	Account Description	Remaining Life (years)	Recommended Net Salvage	Recommended Remaining Life Depreciation Rate (%)
STEAM PRODUCTION PLANT				
Riverton				
311	Structures and Improvements	3	-10.00%	10.00%
312	Boiler Plant Equipment	3	-10.00%	10.00%
314	Turbogenerator Units	3	-10.00%	10.00%
315	Accessory Electric Equipment	3	-10.00%	10.00%
316	Miscellaneous Power Plant Equipment	3	-10.00%	10.00%
Asbury				
311	Structures and Improvements	20	-10.00%	4.29%
312	Boiler Plant Equipment	20	-10.00%	4.82%
314	Turbogenerator Units	20	-10.00%	4.89%
315	Accessory Electric Equipment	20	-10.00%	3.78%
316	Miscellaneous Power Plant Equipment	20	-10.00%	3.28%
Iatan 1				
311	Structures and Improvements	25	-10.00%	1.93%
312	Boiler Plant Equipment	25	-10.00%	2.78%
312	Unit Train	11	0.00%	6.67%
314	Turbogenerator Units	25	-10.00%	2.74%
315	Accessory Electric Equipment	25	-10.00%	2.81%
316	Miscellaneous Power Plant Equipment	25	-10.00%	2.80%
Iatan 2				
311	Structures and Improvements	55	-10.00%	1.53%
312	Boiler Plant Equipment	55	-10.00%	1.53%
314	Turbogenerator Units	55	-10.00%	1.53%
315	Accessory Electric Equipment	55	-10.00%	1.54%
316	Miscellaneous Power Plant Equipment	55	-10.00%	1.66%
Iatan Common				
311	Structures and Improvements	55	-10.00%	1.92%
312	Boiler Plant Equipment	55	-10.00%	1.80%
314	Turbogenerator Units	55	-10.00%	1.92%
315	Accessory Electric Equipment	55	-10.00%	1.92%
316	Miscellaneous Power Plant Equipment	55	-10.00%	1.89%
Plum Point				
311	Structures and Improvements	45	-10.00%	2.44%
312	Boiler Plant Equipment	45	-10.00%	2.26%
312	Unit Train	10	0.00%	6.67%
314	Turbogenerator Units	45	-10.00%	2.26%
315	Accessory Electric Equipment	45	-10.00%	2.20%
316	Miscellaneous Power Plant Equipment	45	-10.00%	2.15%
HYDRAULIC PRODUCTION PLANT				
331	Structures and Improvements	38	-10.00%	1.80%
332	Reservoirs, Dams and Waterways	38	-10.00%	1.82%
333	Waterwheels, Turbines and Generators	38	-10.00%	2.45%
334	Accessory Electric Equipment	38	-10.00%	2.38%
335	Miscellaneous Power Plant Equipment	38	-10.00%	1.72%

Schedule JAR(DEP)-td1
The Empire District Electric Company
Staff Recommended Annual Depreciation Rates
ER-2016-0023

Account Number	Account Description	Remaining Life (years)	Recommended Net Salvage	Recommended Remaining Life Depreciation Rate (%)
OTHER PRODUCTION PLANT				
Riverton 10 & 11				
341	Structures and Improvements	18	-5.00%	4.52%
342	Fuel Holders, Producers and Access.	18	-5.00%	2.98%
343	Prime Movers	18	5.00%	2.54%
344	Generators	18	5.00%	2.43%
345	Accessory Electric Equipment	18	-5.00%	3.56%
346	Miscellaneous Power Plant Equipment	18	-5.00%	3.31%
Riverton 12 CC				
341	Structures and Improvements	41	-5.00%	2.55%
342	Fuel Holders, Producers and Access.	41	-5.00%	2.08%
343	Prime Movers	41	5.00%	2.28%
344	Generators	41	5.00%	2.06%
345	Accessory Electric Equipment	41	-5.00%	2.41%
346	Miscellaneous Power Plant Equipment	41	-5.00%	2.20%
Energy Center 1&2				
341	Structures and Improvements	10	-5.00%	4.50%
342	Fuel Holders, Producers and Access.	10	-5.00%	4.50%
343	Prime Movers	10	5.00%	3.42%
344	Generators	10	5.00%	3.50%
345	Accessory Electric Equipment	10	-5.00%	5.47%
346	Miscellaneous Power Plant Equipment	10	-5.00%	4.50%
Energy Center 3&4 (FT8)				
341	Structures and Improvements	28	-5.00%	3.20%
342	Fuel Holders, Producers and Access.	28	-5.00%	2.87%
343	Prime Movers	28	5.00%	2.84%
344	Generators	28	5.00%	3.15%
345	Accessory Electric Equipment	28	-5.00%	2.99%
346	Miscellaneous Power Plant Equipment	28	-5.00%	2.78%
Stateline CT				
341	Structures and Improvements	25	-5.00%	1.80%
342	Fuel Holders, Producers and Access.	25	-5.00%	1.50%
343	Prime Movers	25	5.00%	1.84%
344	Generators	25	5.00%	1.30%
345	Accessory Electric Equipment	25	-5.00%	1.82%
346	Miscellaneous Power Plant Equipment	25	-5.00%	1.80%
Stateline CC				
341	Structures and Improvements	36	-5.00%	2.08%
342	Fuel Holders, Producers and Access.	36	-5.00%	2.08%
343	Prime Movers	36	5.00%	1.88%
344	Generators	36	5.00%	2.18%
345	Accessory Electric Equipment	36	-5.00%	2.01%
346	Miscellaneous Power Plant Equipment	36	-5.00%	2.43%

Schedule JAR(DEP)-fd1
The Empire District Electric Company
Staff Recommended Annual Depreciation Rates
ER-2016-0023

Account Number	Account Description	Retirement Rate (%)	Recommended Net Salvage	Recommened Depreciation Rate (%)
TRANSMISSION PLANT				
352	Structures & Improvements	1.82%	-10.00%	2.00%
353	Station Equipment	1.67%	-10.00%	1.83%
354	Towers & Fixtures	1.54%	-10.00%	1.69%
355	Poles & Fixtures	1.67%	-100.00%	3.33%
356	Overhead Conductors	1.43%	-25.00%	1.79%
DISTRIBUTION PLANT				
361	Structures & Improvements	1.67%	-10.00%	1.83%
362	Station Equipment	2.00%	-10.00%	2.20%
364	Poles, Towers & Fixtures	1.82%	-100.00%	3.64%
365	Overhead Conductors	1.79%	-100.00%	3.57%
366	Underground Conduit	2.50%	-35.00%	3.38%
367	Underground Conductors	3.13%	-15.00%	3.59%
368	Transformers	2.22%	-10.00%	2.44%
369	Services	2.22%	-100.00%	4.44%
370	Meters	2.27%	0.00%	2.27%
371	Meter Installations	3.33%	-40.00%	4.67%
373	Street Lighting	2.22%	-50.00%	3.33%
GENERAL PLANT				
390	Structures & Improvements	2.38%	-10.00%	2.62%
391.1	Office Furniture and Equipment	4.17%	0.00%	4.17%
391.2	Computer Equipment	10.00%	0.00%	10.00%
392	Transportation Equipment	7.14%	10.00%	6.43%
393	Stores Equipment	2.86%	0.00%	2.86%
394	Tools, Shop & Garage Equipment	5.00%	0.00%	5.00%
395	Laboratory Equipment	2.38%	0.00%	2.38%
396	Power Operated Equipment	5.56%	5.00%	5.28%
397	Communication Equipment	4.55%	0.00%	4.55%
398	Miscellaneous Equipment	3.70%	0.00%	3.70%

Settlement Sch. B
6-20-2016

ESTIMATED ACCRUED DEPRECIATION ADJUSTMENTS
EMPIRE DISTRICT ELECTRIC COMPANY
ER-2016-0023
2005-2015

Plant/ Facility	Depreciation Group		Adjustment
Energy Center	342E	Fuel Holders, Producers & Access.	\$480,325
	344E	Generators	\$742,576
	345E	Accessory Electric Equipment	\$60,329
	346E	Miscellaneous Power Plant Equipment	\$537,488
	Plant Total		\$1,820,717
Energy Center FT8	342FT	Fuel Holders, Producers & Access.	\$3,354
Iatan	312IT	Boiler Plant Equipment	\$15,724
	316IT	Miscellaneous Power Plant Equipment	\$35,459
	Plant Total		\$51,183
Iatan 2	316I2	Miscellaneous Power Plant Equipment	\$526,273
Iatan Common	314IC	Turbogenerator Units	\$2
	315IC	Accessory Electric Equipment	\$25
	Plant Total		\$27
Iatan Transmission	352I	Structures & Improvements	\$25,213
	353I	Station Equipment	\$11,339
	Plant Total		\$36,552
Riverton	314R	Turbogenerator Units	\$166,558
	315R	Accessory Electric Equipment	\$94,621
	316R	Miscellaneous Power Plant Equipment	\$24
	Plant Total		\$261,203
Stateline	341S	Structures & Improvements	\$227,197
	346S	Miscellaneous Power Plant Equipment	\$85,345
	Plant Total		\$312,542
Stateline CC	342C	Fuel Holders, Producers & Access.	\$62,170
	354	Towers & Fixtures	\$8,345
GRAND TOTAL			\$3,082,367

SINGLE SHEET DEPRECIATION AND NET SALVAGE CALCULATIONS
 PLANT BALANCE @ 9/30/2015 FOR OCTOBER 2015 DEPRECIATION

Settlement Sch. C
 6-20-2016

DEPR GRP	FERC DESCR	Adjustments
RIVERTON 788		
311R	Structures	\$3,442,188
312R	Boiler Plant	\$4,831,456
314R	Turbogenerators	\$1,390,628
315R	Access. Electric	\$410,252
316R	Misc. Equipment	-\$41,047
IATAN 1		
316I	Misc. Equipment	-\$436,275
ENERGY CENTER		
341E	Structures	-\$697,697
342E	Fuel Holders	-\$791,573
344E	Generators	-\$3,894,864
346E	Misc. Equipment	-\$2,045,394
STATE LINE UNIT 1		
341S	Structures	-\$528,654
346S	Misc. Equipment	-\$127,963
STATE LINE CC		
342C	Fuel Holders	-\$1,510,097

Settlement Sch. D
6-20-2016

<u>Title</u>	<u>Internal Account Number</u>	<u>FERC Account</u>
Conv & Seminar-Operations	500011	500
Opr Spr & Eng-Air Abate&Monit	500036	500
Operation Supervision & Eng	500039	500
Micro Software-Production	500046	500
Regulatory & Environm Report	500180	500
Exp Of Feedwater System	502093	502
Exp Of Steam Boiler	502108	502
Exp-Condens & Cooling H2O Sys	505112	505
Exp Of H2 System	505119	505
Safety Expenses-Prod	506025	506
Misc Steam Power Expenses	506126	506
Exp Of Prime Movers	548123	548
Exp of Environmental Devices	548124	548
Safety Expenses-Comb Turbine	549025	549
Exp of Misc Other Power	549120	549
Maint Supervision & Engineer	551201	551
Exp of Structures	552121	552
Mtce Of Structures - SL	552135	552
Mnt CEM Equip Combustion Turb	553144	553
Mtce of Turbines	553160	553
Mtce Of Hrsg Pressure Parts	553163	553
Mtce of Environmental Devices	553164	553
Mtce of Feedwater Systems	553166	553
Riverton Deferred Maintenance	553168	553
Riverton MtcTrk MO ER2014-0351	553169	553
Mtce of Generators	553170	553
Mtce of Turbine Aux Equip	553161	553
Mtce of Elec Control System	553175	553
Maint Of Gen & Elect Eq-Other	553231	553
Unit #12 Combustion Turbine	553232	553
Exp of Misc Power Plant Equip	554110	554
Mtce of Misc Plant Systems	554130	554
Mtce Of Misc Plant Tools	554131	554
Dist Substation Equip Maint	592052	592

List of Sub-Accounts Included and Excluded for FAC

GL	Descriptions	GL	Descriptions	GL	Descriptions
<u>501</u>	<u>Included:</u>	<u>506</u>	<u>Included:</u>	<u>555</u>	<u>Included:</u>
501042	Fuel -Coal	506127	Limestone Expense -Iatan	555430	Direct Purchases
501045	Fuel -Oil	506128	Powdered Activated Carbon	555431	Purchase Power Tolling Fees
501054	Fuel -Natural Gas	506129	Ammonia Expense	555432	Energy Imbalance
501183	Sales Of Ash	506201	Limestone Expense	555437	Interrupt Svc Compensation
501211	Ineffect (Gain)Loss Deri Steam	506202	Ammonia Expense	555800	DA Asset Energy
501212	Effective (Gn)Loss Deriv Steam	506203	Powdered Activated Carbon	555810	DA Non-Asset Energy
501216	NonFAS133Deriv(Gain)/LossStream	506204	Lime Expense	555820	DA Virtual Energy
501300	Fuel -Tires	<u>548</u>	<u>Included:</u>	555840	DA Reg-Up
501401	Ops Mtlb-Fuel Handling	548202	Ammonia Expense	555850	DA Reg-Down
501607	Fuel Adm E Trader Commission	<u>447</u>	<u>Included:</u>	555860	DA Spinning
<u>501</u>	<u>Excluded:</u>	447113	Gen Ark Off-Sys Sale-Resale	555870	DA Supplemental
501011	Conv & Seminar-Fuel	447113	Gen Ark Off-Sys Sale-Resale	555880	DA Other
501400	Ops Labor-Fuel Handling	447124	Gen Ks Off-System Sale-Resale	555900	RT Asset Energy
501601	Fuel Administration -Asbury	447133	Gen Mo Off-Sys Sale-Resale	555910	RT Non-Asset Energy
501604	Fuel Administration -Riverton	447143	Gen OK Off-Sys Sales-Resale	555920	RT Virtual Energy
501605	Fuel Administration Plum Point	447810	SPP IM Revenue -AR	555940	RT Reg-Up
<u>547</u>	<u>Included:</u>	447820	SPP IM Revenue -KS	555950	RT Reg-Down
547205	Natural Gas SLCC Tolling	447830	SPP IM Revenue -MO	555960	RT Spinning
547206	Nat Gas-Tolling SLCC Ineffectiv	447840	SPP IM Revenue -OK	555970	RT Supplemental
547207	Nat Gas-Tolling SLCC Effective	447850	SPP IM Revenue	555980	RT Other
547208	Comb Turb Fuel Sales -Nat Gas	447860	Bilateral/Off Line Aux Revenue	<u>555</u>	<u>Excluded:</u>
547210	Combust Turb Fuel Natural Gas	<u>447</u>	<u>Excluded:</u>	555990	TCR Activity
547211	Ineffect (Gain)Loss Deriv Gas	447430	Aec -Off-Sys-Missouri	555995	ARR Activity
547212	Effective (Gain)Loss Deriv Gas	447540	Oklahoma G R D A Off-System	<u>565</u>	<u>Included:</u>
547213	Fuel -No 2 Oil Fuel	447610	Energy Imbalance -Arkansas	565413	Trans Of Electricity By Others
547301	NonFAS133 Deriv (Gain)/Loss	447620	Energy Imbalance -Kansas	565414	SPP Fixed Chg -Native Load Exclude S1-A
547607	Fuel Adm E Traders Commission	447630	Energy Imbalance -Missouri	565416	Non SPP Fixed Chg -Native Load
<u>547</u>	<u>Excluded:</u>	447640	Energy Imbalance -Oklahoma	565417	PP Non SPP Var -Native Load
547605	Fuel Adm State Line	<u>457</u>	<u>Excluded:</u>	565418	Gen Non SPP Var -Native Load
547606	Fuel Adm Energy Center	457137	Ot EI RvOffSys LTFSTF PTP Trns	565419	Off Sys Sales Trans Costs
547210	Natural gas fixed transportation & fixed storage only	457138	Ot EI RvOffSys NnFrm PTP Trns	<u>565</u>	<u>Excluded:</u>
<u>411</u>	<u>Included:</u>	457139	Ot EI RvOffSys NITS Rev	565414	SPP Schedule 1-A only
411800	Gains-Disposition Emmiss Allow	457140	Oth EI Rev-Off-Sys Losses	565415	SPP Var Chg Schedule 12
<u>509</u>	<u>Included:</u>	457141	Sch 11 NITS	<u>456</u>	<u>Included:</u>
509052	Emission Allowance Exp	457142	Sch 11 PTP	456071	Misc Elec Rev-Green Credits-AR
		457160	Sch 1 PTP	456072	Misc Elec Rev-Green Credits-KS
				456073	Misc Elec Rev-Green Credits-MO
				456074	Misc Elec Rev-Green Credits-OK
				456075	REC Revenue

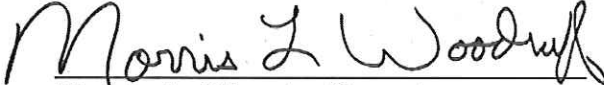
STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.

WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 10th day of August 2016.




Morris L. Woodruff
Secretary

MISSOURI PUBLIC SERVICE COMMISSION

August 10, 2016

File/Case No. ER-2016-0023

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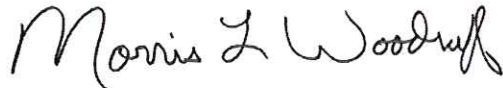
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Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).

Sincerely,



Morris L. Woodruff
Secretary

Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.

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



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

AUDITING DEPARTMENT

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2016-0023

Jefferson City, MO

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

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

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

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

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

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

THE EMPIRE DISTRICT ELECTRIC COMPANY

Case No. ER-2016-0023

Updated through

September 30, 2015

Plant In Service

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

THE EMPIRE DISTRICT ELECTRIC COMPANY

Case No. ER-2016-0023

Updated through

September 30, 2015

Plant In Service

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

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Plant In Service

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

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Adjustments to Plant in Service

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

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Depreciation Expense

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

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Depreciation Expense

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

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Depreciation Expense

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

THE EMPIRE DISTRICT ELECTRIC COMPANY

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Depreciation Expense

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

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

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Accumulated Depreciation Reserve

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

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

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

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

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-10	Structures & Improvements	311.000		\$3,442,188		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		\$3,442,188		\$0	
R-11	Boiler Plant Equipment	312.000		\$4,831,496		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		\$4,831,496		\$0	
R-12	Turbo Generator Units	314.000		\$1,557,186		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		\$1,390,628		\$0	
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$166,558		\$0	
R-13	Accessory Electric Equipment	315.000		\$504,873		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		\$410,252		\$0	
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$94,621		\$0	
R-14	Misc. Power Plant Equipment	316.000		-\$41,023		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$41,047		\$0	
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$24		\$0	
R-27	Boiler Plant Equipment - Iatan	312.000		\$15,724		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$15,724		\$0	

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

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$742,576		\$0	
R-82	Accessory Electric Equipment - Energy	345.000		\$60,329		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$60,329		\$0	
R-83	Misc. Power Plant Equipment - Energy	346.000		-\$1,508,906		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$2,046,394		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$537,488		\$0	
R-87	Fuel Holders, Producers & Access. - FT8	342.000		\$3,354		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$3,354		\$0	
R-115	Fuel Holders, Producers & Accessories - SL C	342.000		-\$1,447,927		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$1,510,097		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$62,170		\$0	
R-123	Structures & Improvements - SL UT1	341.000		-\$301,457		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$528,654		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$227,197		\$0	
R-128	Misc. Power Plant Equipment - SL UT1	346.000		-\$42,618		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$127,963		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To adjust for stopped depreciation accruals. (J. Robinett)		\$85,345		\$0	
R-135	Structures & Improvements Iatan	352.010		\$25,213		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$25,213		\$0	
R-137	Station Equipment - Iatan	353.010		\$11,339		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$11,339		\$0	
R-138	Towers and Fixtures - TP	354.000		\$8,345		\$0
	1. To adjust for stopped depreciation accruals. (J. Robinett)		\$8,345		\$0	
R-157	Compensation Employee Stock Purchase Plan			-\$3,761		\$0
	1. To remove capitalized portion of Employee Stock Purchase Compensation Plan. (J. Green)		-\$3,761		\$0	
R-161	Structures & Improvements - GP	390.000		-\$456,428		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$456,428		\$0	
R-162	Office Furniture & Equipment - GP	391.000		-\$144,355		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$144,355		\$0	
R-163	Computer Equipment- GP	391.010		-\$720,710		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$720,710		\$0	
R-169	Communication Equipment - GP	397.000		-\$444,829		\$0

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Adjustments for Depreciation Reserve

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

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Cash Working Capital

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

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Income Statement Detail

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

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

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

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

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

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

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

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	1. To normalize SPP transmission revenues. (A. McMellen)		\$0	\$0		\$0	\$222,925	
	2. To remove Missouri non-jurisdictional revenue. (A McMellen)		\$0	\$0		\$0	-\$1,515,218	
E-4	Operation Supervision & Engineering	500.000	-\$22,553	\$235,261	\$212,708	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff' annualized payroll expense. (J. Green)		-\$22,553	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	\$9,938		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	-\$50,364		\$0	\$0	
	4. To normalize Iatan Operations Expense to a six-year average. (J. Green)		\$0	-\$18,174		\$0	\$0	
	5. To normalize Iatan 2 Operations Expense to a five-year average. (J. Green)		\$0	\$18,623		\$0	\$0	
	6. To normalize Iatan Common Operations Expense to a five-year average. (J. Green)		\$0	\$197,694		\$0	\$0	
	7. To normalize Plum Point Operations Expense to a five-year average. (J. Green)		\$0	\$77,544		\$0	\$0	
E-6	Fuel	501.000	-\$14,104	-\$2,817,859	-\$2,831,963	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$14,104	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level. (K. Foster)		\$0	-\$2,817,859		\$0	\$0	
E-7	Fuel - MO Only	501.100	\$0	\$0	\$0	\$0	\$389,653	\$389,653
	1. To annualize the SWPA amortization. (A. McMellen)		\$0	\$0		\$0	\$389,653	
E-8	Steam Expense	502.000	-\$21,798	\$501,634	\$479,836	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$21,798	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	-\$50,818		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	\$427		\$0	\$0	
	4. To normalize Iatan Operations Expense to a six-year average. (J. Green)		\$0	-\$10,483		\$0	\$0	
	5. To normalize Iatan 2 Operations Expense to a five-year average. (J. Green)		\$0	-\$66,195		\$0	\$0	
	6. To normalize Iatan Common Operations Expense to a five-year average. (J. Green)		\$0	\$460,186		\$0	\$0	
	7. To normalize Plum Point Operations Expense to a five-year average. (J. Green)		\$0	\$168,517		\$0	\$0	
E-9	Electric Expense	505.000	-\$7,199	\$34,282	\$27,083	\$0	\$0	\$0

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

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

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

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

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

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

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

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

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

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

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

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

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

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Income Tax Calculation

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

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 Capital Structure Schedule

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
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Rate Revenue Summary

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

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Rate Revenue Summary

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

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of The Empire)	
District Electric Company's Request)	<u>Case No. ER-2016-0023</u>
For Authority to Implement a General)	Tracking No.: YE-2016-0104
Rate Increase for Electric Service)	

**LIST OF ISSUES, LIST AND ORDER OF WITNESSES,
ORDER OF OPENING STATEMENTS,
AND ORDER OF CROSS-EXAMINATION**

COMES NOW the Staff of the Missouri Public Service Commission, by and through counsel, and on behalf of all of the parties,¹ submits the following *List of Issues, List and Order of Witnesses, Order of Opening Statements, and Order of Cross-Examination*:

List of Issues, List and Order of Witnesses, Order of Opening:

This *List of Issues* includes contributions by several parties with adverse positions in this action; it is necessarily a compromise. Not all parties agree that every issue herein listed is properly an issue to be decided by the Commission in this case. Not all parties agree on the wording of every issue.

Tuesday, May 31, 2016:

9:00 A.M. Preliminary Matters
Mark Exhibits
Entries of Appearance
Motions and Outstanding Matters

¹ Most of the parties affirmatively indicated their agreement with this *List of Issues*; however, some had not as of the time of filing. No party affirmatively indicated its disagreement with this *List of Issues*.

10:00 A.M. Opening Statements

Empire
Staff
Office of the Public Counsel (OPC)
Missouri Division of Energy (DE)
Missouri Energy Consumers' Group (MECG)
Missouri Energy Users' Association (MEUA)
City of Joplin
Renew Missouri

1:00 P.M. Testimony

1. Regulatory Policy

Beecher (Empire)
Bolin (Staff)
Marke (OPC)

Wednesday, June 1, 2016:

8:30 A.M. Testimony, continued.

2. Prepayments

Should the prepayments related to the working funds for Iatan, Plum Point and KCP&L land lease be included in rate base?

Woods (Empire)
Grisham (Staff)
Connor (OPC)

1:00 P.M. Testimony, continued.

3. Property Tax Expense:

What is the appropriate amount of property tax expense to include in rates?

Williams (Empire)
Sarver (Staff)

Thursday, June 2, 2016:

8:30 A.M. Testimony, continued.

4. Fuel Adjustment Clause

- A. *Should Empire's FAC be continued?*
- B. *If the Commission approves a FAC, should it contain costs that Empire does not currently include?*
- C. *If the Commission approves a FAC, what additional reporting requirements should it include?*
- D. *If the Commission approves a FAC, should the incentive mechanism be changed to 90%/10%?*

Tarter (Empire)
Roos (Staff)
Mantle (OPC)

1:00 P.M. Testimony, continued.

5. SERP Expense:

What is the appropriate amount of SERP expense to include in rates?

Beecher (Empire)
Harrison (Staff)
Hyneman (OPC)

6. Bad Debt Expense

What level of Bad Debt Expense should be included in rates?

Owens (Empire)
Sarver (Staff)
Roth (OPC)

Friday, June 3, 2016:

8:30 A.M. Testimony, continued.

7. Demand Side Management (DSM) Programs:

What DSM programs should Empire offer after the effective dates of rates from this case?

Keith (Empire)
Fortson (Staff)
Hyman (DE)
Marke (OPC)

8. Low-Income Weatherization:

A. *Should there be an increase to the amount of weatherization funds Empire collects in base rates?*

B. *Should there be an evaluation of Empire's weatherization program, and if so what should be the scope of the evaluation?*

Keith (Empire)
Boustead (Staff)
Kroll (DE)
Marke (OPC)

1:00 P.M. Testimony, continued.

9. Incentive Compensation Expense:

A. *What level of cash incentives based on performance goals should be included in the cost of service?*

B. *Should executive stock awards be included?*

C. *Should "Lightning Bolts" be included?*

Beecher (Empire)
Green (Staff)
Hyneman (OPC)

10. Merger Payroll Adjustment

Should there be a disallowance of payroll expense related to the pending merger with Algonquin utilities?

Beecher (Empire)
McMellen (Staff)

Monday, June 6, 2016:

8:30 A.M. Testimony, continued.

11. Depreciation:

- A. *What depreciation rates should be approved in this case?*
- B. *Are Staff's adjustments with respect to Empire's "stopped depreciation" accounts appropriate?*
- C. *Are Staff's adjustments with respect to Empire's Riverton Reserve Deficiency appropriate?*

Sullivan (Empire)
Robinett (Staff)
Hyneman (OPC)

1:00 P.M. Testimony, continued.

12. Riverton 12:

- A. *What is the appropriate Riverton 12 O&M Tracker base level?*
- B. *What accounts should be included in the tracker?*
- C. *What level of O&M expense should be included in the cost of service for Riverton 12?*

Woods (Empire)
Green (Staff)
Roth (OPC)

13. Cost of Removal and State Flow-Through

A. *Should an adjustment be made for cost of removal issues related to prior years?*

B. *Should an adjustment be made related to state income tax flow through for prior years?*

Williams (Empire)
McMellen (Staff)
Hyneman (OPC)

Tuesday, June 7, 2016:

8:30 A.M. Testimony, continued.

14. Cost of Capital

A. *What is the appropriate value for Return on Equity ("ROE") that the Commission should use in setting Empire's Rate of Return?*

B. *What capital structure should the Commission use to determine the rate of return?*

C. *What is the appropriate value for embedded cost of debt?*

Sager (Empire)
Vander Weide (Empire)
Griffin (Staff)

1:00 P.M. Testimony, continued.

15. Production Cost Model:

What is the appropriate base amount of fuel expense to include in rates?

Tarter (Empire)
Lange (Staff)
Mantle (OPC)

16. Special Contract Revenues

Should Empire's other Missouri retail customers be held harmless of the revenue impact of the interruptible bill credits Empire offers to its Special Contract customer?

Keith (Empire)
Kliethermes, S. (Staff)
Marke (OPC)
Maini (MECG) (Will testify on this issue on June 8)

Wednesday, June 8, 2016:

8:30 A.M. Testimony, continued.

17. Class Cost of Service and Rate Design:

A. *What, if any, revenue neutral interclass shifts are supported by Class Cost of Service studies?*

B. *What, if any, revenue neutral interclass shifts should be made in designing the rates resulting from this case?*

C. *What, if any, changes to the residential customer charge are supported by Class Cost of Service studies?*

D. *What, if any, changes to the residential customer charge should be made in designing the rates resulting from this case?*

E. *How should revenue requirement related to energy efficiency programs be allocated to the customer classes?*

F. *How should any revenue requirement increase be implemented in this case?*

G. *Should the Commission open a working docket so the parties to this case can discuss the implementation of revised block rate designs for Empire's residential customers?*

H. *What, if any, changes to the General Power, SC-P and Large Power customer, demand and energy rate elements should be made in designing the rates resulting from this case?*

Keith (Empire)
Kliethermes, S. (Staff)
Kliethermes, R. (Staff)
Hyman (DE)
Marke (OPC)
Haase (Joplin)
Johnstone (MEUA)
Nelson (MECG)
Chriss (MECG)
Maini (MECG)

1:00 P.M. Testimony, continued.

18. Trackers

A. *Should the Vegetation Management Tracker balance be included in rate base?*

B. *Should the May 2011 Tornado Deferrals Tracker balance be included in rate base?*

C. *Should the Carrying Costs Tracker balance for Iatan 1, Iatan 2 and Plum Point be included in rate base?*

D. *Should the O&M Tracker balance for Iatan 1, Iatan 2 and Plum Point Tracker balance be included in rate base?*

E. *Should the Pension Tracker balance be included in rate base?*

F. *Should the OPEBs Tracker balance be included in rate base?*

G. *Should the SWPA Capacity Loss Reimbursement Tracker balance be included in rate base?*

H. *Should the PeopleSoft software deferred balance be included in rate base?*

Owens (Empire)
Bolin (staff)
McMellen (Staff)
Roth (OPC)
Hyneman (OPC)

Thursday, June 9, 2016:

8:30 A.M. Testimony, continued.

19. Allocations

A. *Should there be an adjustment to allocate corporate costs to Empire's affiliate EDI?*

B. *Should there be an adjustment to allocate corporate costs to Empire's water department?*

C. *What is the appropriate way to calculate A&G expenses for Empire's water department?*

D. *Should the Commission approve the Cost Allocation Manual ("CAM") submitted by Empire for Commission approval on August 23, 2011, or otherwise take action on Empire's CAM in Case No. AO-2012-0062, or should the Commission direct Empire to adopt the CAM proposed by Office of Public Counsel in this case?*

Keith (Empire)
McMellen (Staff)
Hyneman (OPC)

1:00 P.M. Testimony, continued.

20. Accumulated Deferred Income Tax

A. Should the FAS123 deferred tax asset for stock based compensation be included in rate base?

B. Should the deferred tax asset for alternative minimum tax be included in rate base?

Williams (Empire)
McMellen (Staff)
Hyneman (OPC)

Friday, June 10, 2016:

8:30 A.M. Testimony, continued.

21. Natural Gas Hedging Policy

Should Empire continue hedging for natural gas?

Mertens (Empire)
(Staff – No witness)
Riley (OPC)

Order of Cross-Examination:

Empire's Witnesses	Staff's Witnesses	OPC's Witnesses	DE's Witnesses	MECG's Witnesses	MEUA's Witnesses	Joplin's Witnesses
DE	OPC	Staff	Staff	Staff	Staff	Staff
MEUA	DE	DE	OPC	OPC	OPC	OPC
MECG	MEUA	MEUA	MEUA	DE	DE	DE
Joplin	Joplin	Joplin	Joplin	Joplin	Joplin	MEUA
Renew Missouri	Renew Missouri	Renew Missouri	Renew Missouri	Renew Missouri	Renew Missouri	Renew Missouri
OPC	MECG	MECG	MECG	MEUA	MECG	MECG
Staff	Empire	Empire	Empire	Empire	Empire	Empire

WHEREFORE, Staff prays on behalf of all of the parties herein that the Commission will accept this *List of Issues, List and Order of Witnesses, Order of Opening Statements, and Order of Cross-Examination.*

Respectfully submitted,

/s/ Kevin A. Thompson

Kevin A. Thompson
Missouri Bar Number 36288
Chief Staff Counsel

Missouri Public Service Commission
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573-751-6514 (Voice)
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kevin.thompson@psc.mo.gov

Attorneys for the Staff of the
Missouri Public Service Commission

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served, either electronically or by hand delivery or by First Class United States Mail, postage prepaid, on this **18th day of May, 2016**, on the parties of record as set out on the official Service List maintained by the Data Center of the Missouri Public Service Commission for this case.

s/ Kevin A. Thompson

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



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

DIRECT

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2019-0374

Jefferson City, MO

January 2020

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	85.3333%	\$0	\$25,549
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	85.3333%	\$0	\$921,427
4	303.000	Miscellaneous Intangibles (like 353)	\$43,152,525	P-4	\$0	\$43,152,525	85.3333%	\$0	\$36,823,474
5		TOTAL INTANGIBLE PLANT	\$44,262,263		\$0	\$44,262,263		\$0	\$37,770,450
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - ASBURY - STEAM							
9	310.000	Land and Land Rights	\$1,349,995	P-9	\$0	\$1,349,995	84.0400%	\$0	\$1,134,536
10	311.000	Structures and Improvements	\$21,543,613	P-10	\$0	\$21,543,613	84.0400%	\$0	\$18,105,252
11	312.300	Boiler Plant and Equip. - Asbury	\$218,214,930	P-11	\$0	\$218,214,930	84.0400%	\$0	\$183,387,827
12	314.000	Turbo Generator Units - Asbury	\$36,723,935	P-12	\$0	\$36,723,935	84.0400%	\$0	\$30,862,795
13	315.000	Accessory Electric Equipment - Asbury	\$6,893,818	P-13	\$0	\$6,893,818	84.0400%	\$0	\$5,793,565
14	316.000	Misc. Power Plant Equipment - Asbury	\$2,486,317	P-14	\$0	\$2,486,317	84.0400%	\$0	\$2,089,501
15		TOTAL PRODUCTION - ASBURY - STEAM	\$287,212,608		\$0	\$287,212,608		\$0	\$241,373,476
16		PRODUCTION - IATAN - STEAM							
17	310.000	Land & Land Rights - Iatan	\$121,639	P-17	\$0	\$121,639	84.0400%	\$0	\$102,225
18	311.000	Structures & Improvements - Iatan	\$4,096,077	P-18	\$0	\$4,096,077	84.0400%	\$0	\$3,442,343
19	312.000	Boiler Plant Equipment - Iatan	\$76,443,550	P-19	\$0	\$76,443,550	84.0400%	\$0	\$64,243,159
20	312.000	Unit Train - Iatan	\$329,005	P-20	\$0	\$329,005	84.0400%	\$0	\$276,496
21	314.000	Turbo Generator Units - Iatan	\$15,140,937	P-21	\$0	\$15,140,937	84.0400%	\$0	\$12,724,443
22	315.000	Accessory Electric Equipment - Iatan	\$8,353,311	P-22	\$0	\$8,353,311	84.0400%	\$0	\$7,020,123
23	316.000	Misc. Power Plant Equipment - Iatan	\$1,350,919	P-23	\$0	\$1,350,919	84.0400%	\$0	\$1,135,312
24		TOTAL PRODUCTION - IATAN - STEAM	\$105,835,438		\$0	\$105,835,438		\$0	\$88,944,101
25		PRODUCTION- IATAN 2 - STEAM							
26	311.000	Structures & Improvements - Iatan 2	\$20,954,482	P-26	\$0	\$20,954,482	84.0400%	\$0	\$17,610,147
27	312.000	Boiler Plant Equipment - Iatan 2	\$146,470,870	P-27	\$0	\$146,470,870	84.0400%	\$0	\$123,094,119
28	314.000	Turbo Generator Units - Iatan 2	\$49,043,295	P-28	\$0	\$49,043,295	84.0400%	\$0	\$41,215,985
29	315.000	Accessory Electric Equipment - Iatan 2	\$12,340,511	P-29	\$0	\$12,340,511	84.0400%	\$0	\$10,370,965
30	316.000	Misc. Power Plant Equipment - Iatan 2	\$350,002	P-30	\$0	\$350,002	84.0400%	\$0	\$294,142
31		TOTAL PRODUCTION- IATAN 2 - STEAM	\$229,159,160		\$0	\$229,159,160		\$0	\$192,585,358
32		PRODUCTION - IATAN - COMMON - STEAM							
33	310.000	Land & Land Rights - Iatan Common	\$7,217	P-33	\$0	\$7,217	84.0400%	\$0	\$6,065
34	311.000	Structures & Improvements - Iatan Common	\$18,312,734	P-34	\$0	\$18,312,734	84.0400%	\$0	\$15,390,022
35	312.000	Boiler Plant Equipment - Iatan Common	\$39,889,528	P-35	\$0	\$39,889,528	84.0400%	\$0	\$33,523,159
36	314.000	Turbo Generator Units - Iatan Common	\$1,290,680	P-36	\$0	\$1,290,680	84.0400%	\$0	\$1,084,687
37	315.000	Accessory Electric Equipment - Iatan Common	\$5,085,098	P-37	\$0	\$5,085,098	84.0400%	\$0	\$4,273,516
38	316.000	Misc. Power Plant Equipment - Iatan Common	\$716,828	P-38	\$0	\$716,828	84.0400%	\$0	\$602,422
39		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$65,302,085		\$0	\$65,302,085		\$0	\$54,879,871
40		PRODUCTION - PLUM POINT - STEAM							
41	310.000	Land & Land Rights - Plum Point	\$956,529	P-41	\$0	\$956,529	84.0400%	\$0	\$803,867
42	311.000	Structures & Improvements - Plum Point	\$20,567,779	P-42	\$0	\$20,567,779	84.0400%	\$0	\$17,285,161
43	312.000	Boiler Point Equipment - Plum Point	\$53,845,333	P-43	\$0	\$53,845,333	84.0400%	\$0	\$45,251,618
44	312.000	Train Lease	\$5,196,478	P-44	\$0	\$5,196,478	84.0400%	\$0	\$4,367,120
45	312.000	Unit Train - Plum Point	\$12,311	P-45	\$0	\$12,311	84.0400%	\$0	\$10,346
46	314.000	Turbo Generator Units - Plum Point	\$17,270,264	P-46	\$0	\$17,270,264	84.0400%	\$0	\$14,513,930
47	315.000	Accessory Electric Equipment - Plum Point	\$5,390,591	P-47	\$0	\$5,390,591	84.0400%	\$0	\$4,530,253
48	316.000	Misc. Power Plant Equipment - Plum Point	\$2,968,456	P-48	\$0	\$2,968,456	84.0400%	\$0	\$2,494,690
49		TOTAL PRODUCTION - PLUM POINT - STEAM	\$106,207,741		\$0	\$106,207,741		\$0	\$89,256,985

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
50		TOTAL STEAM PRODUCTION	\$793,717,032		\$0	\$793,717,032		\$0	\$667,039,791
51		NUCLEAR PRODUCTION							
52		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
53		HYDRAULIC PRODUCTION							
54		PRODUCTION - OZARK BEACH - HYDRO							
55	330.000	Land & Land Rights - Ozark	\$226,488	P-55	\$0	\$226,488	84.0400%	\$0	\$190,341
56	331.000	Structures & Improvements - Ozark	\$1,250,134	P-56	\$0	\$1,250,134	84.0400%	\$0	\$1,050,613
57	332.000	Reservoirs, Dams, Waterways - Ozark	\$3,418,678	P-57	\$0	\$3,418,678	84.0400%	\$0	\$2,873,057
58	333.000	Water Wheels, Turbines & Generators	\$4,341,414	P-58	\$0	\$4,341,414	84.0400%	\$0	\$3,648,524
59	334.000	Accessory Electric Equipment - Ozark	\$1,502,098	P-59	\$0	\$1,502,098	84.0400%	\$0	\$1,262,363
60	335.000	Misc. Power Plant Equipment - Ozark	\$1,012,284	P-60	\$0	\$1,012,284	84.0400%	\$0	\$850,723
61		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$11,751,096		\$0	\$11,751,096		\$0	\$9,875,621
62		TOTAL HYDRAULIC PRODUCTION	\$11,751,096		\$0	\$11,751,096		\$0	\$9,875,621
63		OTHER PRODUCTION							
64		PRODUCTION - ENERGY CENTER							
65	340.000	Land & Land Rights - Energy	\$163,097	P-65	\$0	\$163,097	84.0400%	\$0	\$137,067
66	341.000	Structures & Improvements - Energy	\$2,403,518	P-66	\$0	\$2,403,518	84.0400%	\$0	\$2,019,917
67	342.000	Fuel Holders, Producers & Access. - Energy	\$1,391,747	P-67	\$0	\$1,391,747	84.0400%	\$0	\$1,169,624
68	343.000	Prime Movers - Energy	\$26,745,014	P-68	\$0	\$26,745,014	84.0400%	\$0	\$22,476,510
69	344.000	Generators - Energy	\$6,621,439	P-69	\$0	\$6,621,439	84.0400%	\$0	\$5,564,657
70	345.000	Accessory Electric Equipment - Energy	\$2,188,669	P-70	\$0	\$2,188,669	84.0400%	\$0	\$1,839,357
71	346.000	Misc. Power Plant Equipment - Energy	\$2,001,016	P-71	\$0	\$2,001,016	84.0400%	\$0	\$1,681,654
72		TOTAL PRODUCTION - ENERGY CENTER	\$41,514,500		\$0	\$41,514,500		\$0	\$34,888,786
73		PRODUCTION - ENERGY CENTER FT8							
74	341.000	Structures & Improvements - FT8	\$1,124,306	P-74	\$0	\$1,124,306	84.0400%	\$0	\$944,867
75	342.000	Fuel Holders, Producers & Access. - FT8	\$1,453,081	P-75	\$0	\$1,453,081	84.0400%	\$0	\$1,221,169
76	343.000	Prime Movers - FT8	\$52,051,925	P-76	\$0	\$52,051,925	84.0400%	\$0	\$43,744,438
77	344.000	Generator - FT8	\$4,886,740	P-77	\$0	\$4,886,740	84.0400%	\$0	\$4,106,816
78	345.000	Accessory Electric Equipment - FT8	\$3,539,957	P-78	\$0	\$3,539,957	84.0400%	\$0	\$2,974,980
79	346.000	Misc. Power Plant Equipment - FT8	\$1,041,864	P-79	\$0	\$1,041,864	84.0400%	\$0	\$875,583
80		TOTAL PRODUCTION - ENERGY CENTER FT8	\$64,097,873		\$0	\$64,097,873		\$0	\$53,867,853
81		RIVERTON COMMON							
82	340.000	Land	\$253,184	P-82	\$0	\$253,184	84.0400%	\$0	\$212,776
83		TOTAL RIVERTON COMMON	\$253,184		\$0	\$253,184		\$0	\$212,776
84		PRODUCTION - RIVERTON UNIT 10 & 11							
85	341.000	Structures & Improvements - RU 10 & 11	\$8,458,931	P-85	\$0	\$8,458,931	84.0400%	\$0	\$7,108,886
86	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$579,486	P-86	\$0	\$579,486	84.0400%	\$0	\$487,000
87	343.000	Prime Movers - RU 10 & 11	\$7,127,000	P-87	\$0	\$7,127,000	84.0400%	\$0	\$5,989,531
88	344.000	Generators - RU 10 & 11	\$1,779,491	P-88	\$0	\$1,779,491	84.0400%	\$0	\$1,495,484
89	345.000	Accessory Electric Equip. RU 10 & 11	\$1,648,145	P-89	\$0	\$1,648,145	84.0400%	\$0	\$1,385,101
90	346.000	Misc. Power Plant Equip - RU 10 & 11	\$1,282,620	P-90	\$0	\$1,282,620	84.0400%	\$0	\$1,077,914
91		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$20,875,673		\$0	\$20,875,673		\$0	\$17,543,916
92		PRODUCTION - RIVERTON UNIT 12							
93	341.000	Structures & Improvements - RU 12	\$17,818,454	P-93	\$0	\$17,818,454	84.0400%	\$0	\$14,974,629
94	342.000	Fuel Holders, Producers & Access. - RU 12	\$945,601	P-94	\$0	\$945,601	84.0400%	\$0	\$794,683
95	343.000	Prime Movers - RU 12	\$150,760,576	P-95	\$0	\$150,760,576	84.0400%	\$0	\$126,699,188
96	344.000	Generators - RU 12	\$21,337,811	P-96	\$0	\$21,337,811	84.0400%	\$0	\$17,932,296
97	345.000	Accessory Electric Equipment - RU 12	\$26,048,263	P-97	\$0	\$26,048,263	84.0400%	\$0	\$21,890,960

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
98	346.000	Misc. Power Plant Equipment - RU 12	\$2,763,437	P-98	\$0	\$2,763,437	84.0400%	\$0	\$2,322,392
99		TOTAL PRODUCTION - RIVERTON UNIT 12	\$219,674,142		\$0	\$219,674,142		\$0	\$184,614,148
100		PRODUCTION - STATE LINE COMBINED CYCLE							
101	340.000	Land and Land Rights - SL CC	\$838,836	P-101	\$0	\$838,836	84.0400%	\$0	\$704,958
102	341.000	Structures and Improvements - SL CC	\$7,906,270	P-102	\$0	\$7,906,270	84.0400%	\$0	\$6,644,429
103	342.000	Fuel Holders, Producers & Accessories - SL CC	\$204,374	P-103	\$0	\$204,374	84.0400%	\$0	\$171,756
104	343.000	Prime Movers - SL CC	\$107,883,572	P-104	\$0	\$107,883,572	84.0400%	\$0	\$90,665,354
105	344.000	Generators - SL CC	\$30,294,250	P-105	\$0	\$30,294,250	84.0400%	\$0	\$25,459,288
106	345.000	Accessory Electric Equipment - SL CC	\$8,100,097	P-106	\$0	\$8,100,097	84.0400%	\$0	\$6,807,322
107	346.000	Misc. Power Plant Equipment - SL CC	\$2,760,623	P-107	\$0	\$2,760,623	84.0400%	\$0	\$2,320,028
108		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$157,988,022		\$0	\$157,988,022		\$0	\$132,773,135
109		STATE LINE COMMON							
110	341.000	Structures & Improvements - SL Common	\$3,352,953	P-110	\$0	\$3,352,953	84.0400%	\$0	\$2,817,822
111	342.000	Fuel Holders, Producers & Accessories - SL Common	\$226,749	P-111	\$0	\$226,749	84.0400%	\$0	\$190,560
112	343.000	Prime Movers - SL Common	\$661,474	P-112	\$0	\$661,474	84.0400%	\$0	\$555,903
113	345.000	Accessory Electric Equipment - SL Common	\$313,406	P-113	\$0	\$313,406	84.0400%	\$0	\$263,386
114	346.000	Misc. Power Plant Equipment - SL Common	\$1,029,590	P-114	\$0	\$1,029,590	84.0400%	\$0	\$865,267
115		TOTAL STATE LINE COMMON	\$5,584,172		\$0	\$5,584,172		\$0	\$4,692,938
116		PRODUCTION - STATE LINE CT'S (UNIT 1)							
117	340.000	Land and Land Rights - SL UT1	\$11,897	P-117	\$0	\$11,897	84.0400%	\$0	\$9,998
118	341.000	Structures & Improvements - SL UT1	\$1,111,584	P-118	\$0	\$1,111,584	84.0400%	\$0	\$934,175
119	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,187,313	P-119	\$0	\$3,187,313	84.0400%	\$0	\$2,678,618
120	343.000	Prime Movers - SL UT1	\$26,933,087	P-120	\$0	\$26,933,087	84.0400%	\$0	\$22,634,566
121	344.000	Generators - SL UT1	\$7,813,342	P-121	\$0	\$7,813,342	84.0400%	\$0	\$6,566,333
122	345.000	Accessory Electric Equipment - SL UT1	\$3,329,037	P-122	\$0	\$3,329,037	84.0400%	\$0	\$2,797,723
123	346.000	Misc. Power Plant Equipment - SL UT1	\$363,651	P-123	\$0	\$363,651	84.0400%	\$0	\$305,612
124		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$42,749,911		\$0	\$42,749,911		\$0	\$35,927,025
125		TOTAL OTHER PRODUCTION	\$552,737,477		\$0	\$552,737,477		\$0	\$464,520,577
126		TOTAL PRODUCTION PLANT	\$1,358,205,605		\$0	\$1,358,205,605		\$0	\$1,141,435,989
127		TRANSMISSION PLANT							
128	350.000	Land - TP	\$11,939,103	P-128	\$0	\$11,939,103	84.0400%	\$0	\$10,033,622
129	352.000	Structures & Improvements - TP	\$4,626,428	P-129	\$0	\$4,626,428	84.0400%	\$0	\$3,888,050
130	352.010	Structures & Improvements Iatan	\$23,013	P-130	\$0	\$23,013	84.0400%	\$0	\$19,340
131	353.000	Station Equipment - TP	\$183,140,239	P-131	\$0	\$183,140,239	84.0400%	\$0	\$153,911,057
132	353.010	Station Equipment - Iatan	\$620,922	P-132	\$0	\$620,922	84.0400%	\$0	\$521,823
133	354.000	Towers and Fixtures - TP	\$2,144,444	P-133	\$0	\$2,144,444	84.0400%	\$0	\$1,802,191
134	355.000	Poles and Fixtures - TP	\$98,567,789	P-134	\$0	\$98,567,789	84.0400%	\$0	\$82,836,370
135	356.000	Overhead Conductors & Devices - TP	\$98,476,574	P-135	\$0	\$98,476,574	84.0400%	\$0	\$82,759,713
136		TOTAL TRANSMISSION PLANT	\$399,538,512		\$0	\$399,538,512		\$0	\$335,772,166
137		DISTRIBUTION PLANT							
138	360.000	Land/Land Rights - DP	\$4,641,021	P-138	\$0	\$4,641,021	87.5689%	\$0	\$4,064,091
139	361.000	Structures & Improvements - DP	\$32,918,919	P-139	\$0	\$32,918,919	87.5689%	\$0	\$28,826,735
140	362.000	Station Equipment - DP	\$142,791,825	P-140	\$0	\$142,791,825	87.5689%	\$0	\$125,041,230
141	364.000	Poles, Towers, & Fixtures - DP	\$223,542,881	P-141	\$0	\$223,542,881	87.5689%	\$0	\$195,754,042
142	365.000	Overhead Conductors & Devices - DP	\$218,550,224	P-142	\$0	\$218,550,224	87.5689%	\$0	\$191,382,027
143	366.000	Underground Conduit - DP	\$50,419,876	P-143	\$0	\$50,419,876	87.5689%	\$0	\$44,152,131
144	367.000	Underground Conductors & Devices - DP	\$70,539,993	P-144	\$0	\$70,539,993	87.5689%	\$0	\$61,771,096
145	368.000	Line Transformers - DP	\$131,432,172	P-145	\$0	\$131,432,172	87.5689%	\$0	\$115,093,707
146	369.000	Services - DP	\$91,976,436	P-146	\$0	\$91,976,436	87.5689%	\$0	\$80,542,753
147	370.000	Meters - DP	\$25,450,116	P-147	\$0	\$25,450,116	87.5689%	\$0	\$22,286,387
148	371.000	Meter Installations/Private Lights - DP	\$18,125,418	P-148	\$0	\$18,125,418	87.5689%	\$0	\$15,872,229

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
149	373.000	Street Lighting and Signal Systems - DP	\$20,797,327	P-149	\$0	\$20,797,327	87.5689%	\$0	\$18,211,990
150	375.000	Charging Stations - DP	\$161,631	P-150	\$0	\$161,631	87.5689%	\$0	\$141,538
151		TOTAL DISTRIBUTION PLANT	\$1,031,347,839		\$0	\$1,031,347,839		\$0	\$903,139,956
152		INCENTIVE COMPENSATION CAPITALIZATION							
153	0.000	Compenstation Employee Stock Purchase Plan	\$0	P-153	\$0	\$0	100.0000%	\$0	\$0
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
155		GENERAL PLANT							
156	389.000	Land/Land Rights - GP	\$1,057,907	P-156	-\$140,490	\$917,417	85.3333%	\$0	\$782,862
157	390.000	Structures & Improvements - GP	\$12,796,096	P-157	-\$1,699,322	\$11,096,774	85.3333%	\$0	\$9,469,243
158	391.000	Office Furniture & Equipment - GP	\$6,570,717	P-158	-\$872,591	\$5,698,126	85.3333%	\$0	\$4,862,399
159	391.010	Computer Equipment - GP	\$13,985,921	P-159	-\$1,857,330	\$12,128,591	85.3333%	\$0	\$10,349,727
160	391.000	Furniture Lease - GP	\$16,569	P-160	\$0	\$16,569	85.3333%	\$0	\$14,139
161	392.000	Transportation Equipment - GP	\$16,921,535	P-161	\$0	\$16,921,535	85.3333%	\$0	\$14,439,704
162	393.000	Stores Equipment - GP	\$1,060,867	P-162	\$0	\$1,060,867	85.3333%	\$0	\$905,273
163	394.000	Tools, Shop, & Garage Equipment - GP	\$7,983,120	P-163	\$0	\$7,983,120	85.3333%	\$0	\$6,812,260
164	395.000	Laboratory Equipment - GP	\$2,898,216	P-164	\$0	\$2,898,216	85.3333%	\$0	\$2,473,143
165	396.000	Power Operated Equipment - GP	\$18,359,125	P-165	\$0	\$18,359,125	85.3333%	\$0	\$15,666,447
166	397.000	Communication Equipment - GP	\$11,999,737	P-166	-\$1,593,565	\$10,406,172	85.3333%	\$0	\$8,879,930
167	398.000	Miscellaneous Equipment - GP	\$281,763	P-167	-\$37,418	\$244,345	85.3333%	\$0	\$208,508
168		TOTAL GENERAL PLANT	\$93,931,573		-\$6,200,716	\$87,730,857		\$0	\$74,863,635
169		TOTAL PLANT IN SERVICE	\$2,927,285,792		-\$6,200,716	\$2,921,085,076		\$0	\$2,492,982,196

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-156	Land/Land Rights - GP	389.000		-\$140,490		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$140,490		\$0	
P-157	Structures & Improvements - GP	390.000		-\$1,699,322		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,699,322		\$0	
P-158	Office Furniture & Equipment - GP	391.000		-\$872,591		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$872,591		\$0	
P-159	Computer Equipment - GP	391.010		-\$1,857,330		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,857,330		\$0	
P-166	Communication Equipment - GP	397.000		-\$1,593,565		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,593,565		\$0	
P-167	Miscellaneous Equipment - GP	398.000		-\$37,418		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$37,418		\$0	
Total Plant Adjustments				-\$6,200,716		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$25,549	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$921,427	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangibles (like 353)	\$36,823,474	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$37,770,450		\$0		
6		PRODUCTION PLANT					
7		STEAM PRODUCTION					
8		PRODUCTION - ASBURY - STEAM					
9	310.000	Land and Land Rights	\$1,134,536	0.00%	\$0	0	0.00%
10	311.000	Structures and Improvements	\$18,105,252	4.29%	\$776,715	0	0.00%
11	312.300	Boiler Plant and Equip. - Asbury	\$183,387,827	4.82%	\$8,839,293	0	0.00%
12	314.000	Turbo Generator Units - Asbury	\$30,862,795	4.89%	\$1,509,191	0	0.00%
13	315.000	Accessory Electric Equipment - Asbury	\$5,793,565	3.78%	\$218,997	0	0.00%
14	316.000	Misc. Power Plant Equipment - Asbury	\$2,089,501	3.26%	\$68,118	0	0.00%
15		TOTAL PRODUCTION - ASBURY - STEAM	\$241,373,476		\$11,412,314		
16		PRODUCTION - IATAN - STEAM					
17	310.000	Land & Land Rights - Iatan	\$102,225	0.00%	\$0	0	0.00%
18	311.000	Structures & Improvements - Iatan	\$3,442,343	1.93%	\$66,437	0	0.00%
19	312.000	Boiler Plant Equipment - Iatan	\$64,243,159	2.78%	\$1,785,960	0	0.00%
20	312.000	Unit Train - Iatan	\$276,496	6.67%	\$18,442	0	0.00%
21	314.000	Turbo Generator Units - Iatan	\$12,724,443	2.74%	\$348,650	0	0.00%
22	315.000	Accessory Electric Equipment - Iatan	\$7,020,123	2.81%	\$197,265	0	0.00%
23	316.000	Misc. Power Plant Equipment - Iatan	\$1,135,312	2.80%	\$31,789	0	0.00%
24		TOTAL PRODUCTION - IATAN - STEAM	\$88,944,101		\$2,448,543		
25		PRODUCTION- IATAN 2 - STEAM					
26	311.000	Structures & Improvements - Iatan 2	\$17,610,147	1.53%	\$269,435	0	0.00%
27	312.000	Boiler Plant Equipment - Iatan 2	\$123,094,119	1.53%	\$1,883,340	0	0.00%
28	314.000	Turbo Generator Units - Iatan 2	\$41,215,985	1.53%	\$630,605	0	0.00%
29	315.000	Accessory Electric Equipment - Iatan 2	\$10,370,965	1.54%	\$159,713	0	0.00%
30	316.000	Misc. Power Plant Equipment - Iatan 2	\$294,142	1.66%	\$4,883	0	0.00%
31		TOTAL PRODUCTION- IATAN 2 - STEAM	\$192,585,358		\$2,947,976		
32		PRODUCTION - IATAN - COMMON - STEAM					
33	310.000	Land & Land Rights - Iatan Common	\$6,065	0.00%	\$0	0	0.00%
34	311.000	Structures & Improvements - Iatan Common	\$15,390,022	1.92%	\$295,488	0	0.00%
35	312.000	Boiler Plant Equipment - Iatan Common	\$33,523,159	1.80%	\$603,417	0	0.00%
36	314.000	Turbo Generator Units - Iatan Common	\$1,084,687	1.92%	\$20,826	0	0.00%
37	315.000	Accessory Electric Equipment - Iatan Common	\$4,273,516	1.92%	\$82,052	0	0.00%
38	316.000	Misc. Power Plant Equipment - Iatan Common	\$602,422	1.89%	\$11,386	0	0.00%
39		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$54,879,871		\$1,013,169		
40		PRODUCTION - PLUM POINT - STEAM					
41	310.000	Land & Land Rights - Plum Point	\$803,867	0.00%	\$0	0	0.00%
42	311.000	Structures & Improvements - Plum Point	\$17,285,161	2.44%	\$421,758	0	0.00%
43	312.000	Boiler Point Equipment - Plum Point	\$45,251,618	2.26%	\$1,022,687	0	0.00%
44	312.000	Train Lease	\$4,367,120	6.67%	\$291,287	0	0.00%

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	312.000	Unit Train - Plum Point	\$10,346	6.67%	\$690	0	0.00%
46	314.000	Turbo Generator Units - Plum Point	\$14,513,930	2.26%	\$328,015	0	0.00%
47	315.000	Accessory Electric Equipment - Plum Point	\$4,530,253	2.20%	\$99,666	0	0.00%
48	316.000	Misc. Power Plant Equipment - Plum Point	\$2,494,690	2.15%	\$53,636	0	0.00%
49		TOTAL PRODUCTION - PLUM POINT - STEAM	\$89,256,985		\$2,217,739		
50		TOTAL STEAM PRODUCTION	\$667,039,791		\$20,039,741		
51		NUCLEAR PRODUCTION					
52		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
53		HYDRAULIC PRODUCTION					
54		PRODUCTION - OZARK BEACH - HYDRO					
55	330.000	Land & Land Rights - Ozark	\$190,341	0.00%	\$0	0	0.00%
56	331.000	Structures & Improvements - Ozark	\$1,050,613	1.80%	\$18,911	0	0.00%
57	332.000	Reservoirs, Dams, Waterways - Ozark	\$2,873,057	1.82%	\$52,290	0	0.00%
58	333.000	Water Wheels, Turbines & Generators	\$3,648,524	2.45%	\$89,389	0	0.00%
59	334.000	Accessory Electric Equipment - Ozark	\$1,262,363	2.38%	\$30,044	0	0.00%
60	335.000	Misc. Power Plant Equipment - Ozark	\$850,723	1.72%	\$14,632	0	0.00%
61		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$9,875,621		\$205,266		
62		TOTAL HYDRAULIC PRODUCTION	\$9,875,621		\$205,266		
63		OTHER PRODUCTION					
64		PRODUCTION - ENERGY CENTER					
65	340.000	Land & Land Rights - Energy	\$137,067	0.00%	\$0	0	0.00%
66	341.000	Structures & Improvements - Energy	\$2,019,917	4.50%	\$90,896	0	0.00%
67	342.000	Fuel Holders, Producers & Access. - Energy	\$1,169,624	4.50%	\$52,633	0	0.00%
68	343.000	Prime Movers - Energy	\$22,476,510	3.42%	\$768,697	0	0.00%
69	344.000	Generators - Energy	\$5,564,657	3.50%	\$194,763	0	0.00%
70	345.000	Accessory Electric Equipment - Energy	\$1,839,357	5.47%	\$100,613	0	0.00%
71	346.000	Misc. Power Plant Equipment - Energy	\$1,681,654	4.50%	\$75,674	0	0.00%
72		TOTAL PRODUCTION - ENERGY CENTER	\$34,888,786		\$1,283,276		
73		PRODUCTION - ENERGY CENTER FT8					
74	341.000	Structures & Improvements - FT8	\$944,867	3.20%	\$30,236	0	0.00%
75	342.000	Fuel Holders, Producers & Access. - FT8	\$1,221,169	2.87%	\$35,048	0	0.00%
76	343.000	Prime Movers - FT8	\$43,744,438	2.84%	\$1,242,342	0	0.00%
77	344.000	Generator - FT8	\$4,106,816	3.15%	\$129,365	0	0.00%
78	345.000	Accessory Electric Equipment - FT8	\$2,974,980	2.99%	\$88,952	0	0.00%
79	346.000	Misc. Power Plant Equipment - FT8	\$875,583	2.78%	\$24,341	0	0.00%
80		TOTAL PRODUCTION - ENERGY CENTER FT8	\$53,867,853		\$1,550,284		
81		RIVERTON COMMON					
82	340.000	Land	\$212,776	0.00%	\$0	0	0.00%
83		TOTAL RIVERTON COMMON	\$212,776		\$0		
84		PRODUCTION - RIVERTON UNIT 10 & 11					

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
85	341.000	Structures & Improvements - RU 10 & 11	\$7,108,886	4.52%	\$321,322	0	0.00%
86	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$487,000	2.98%	\$14,513	0	0.00%
87	343.000	Prime Movers - RU 10 & 11	\$5,989,531	2.54%	\$152,134	0	0.00%
88	344.000	Generators - RU 10 & 11	\$1,495,484	2.43%	\$36,340	0	0.00%
89	345.000	Accessory Electric Equip. RU 10 & 11	\$1,385,101	3.56%	\$49,310	0	0.00%
90	346.000	Misc. Power Plant Equip - RU 10 & 11	\$1,077,914	3.31%	\$35,679	0	0.00%
91		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$17,543,916		\$609,298		
92		PRODUCTION - RIVERTON UNIT 12					
93	341.000	Structures & Improvements - RU 12	\$14,974,629	2.55%	\$381,853	0	0.00%
94	342.000	Fuel Holders, Producers & Access. - RU 12	\$794,683	2.08%	\$16,529	0	0.00%
95	343.000	Prime Movers - RU 12	\$126,699,188	2.28%	\$2,888,741	0	0.00%
96	344.000	Generators - RU 12	\$17,932,296	2.06%	\$369,405	0	0.00%
97	345.000	Accessory Electric Equipment - RU 12	\$21,890,960	2.41%	\$527,572	0	0.00%
98	346.000	Misc. Power Plant Equipment - RU 12	\$2,322,392	2.20%	\$51,093	0	0.00%
99		TOTAL PRODUCTION - RIVERTON UNIT 12	\$184,614,148		\$4,235,193		
100		PRODUCTION - STATE LINE COMBINED CYCLE					
101	340.000	Land and Land Rights - SL CC	\$704,958	0.00%	\$0	0	0.00%
102	341.000	Structures and Improvements - SL CC	\$6,644,429	2.08%	\$138,204	0	0.00%
103	342.000	Fuel Holders, Producers & Accessories - SL CC	\$171,756	2.08%	\$3,573	0	0.00%
104	343.000	Prime Movers - SL CC	\$90,665,354	1.88%	\$1,704,509	0	0.00%
105	344.000	Generators - SL CC	\$25,459,288	2.18%	\$555,012	0	0.00%
106	345.000	Accessory Electric Equipment - SL CC	\$6,807,322	2.01%	\$136,827	0	0.00%
107	346.000	Misc. Power Plant Equipment - SL CC	\$2,320,028	2.43%	\$56,377	0	0.00%
108		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$132,773,135		\$2,594,502		
109		STATE LINE COMMON					
110	341.000	Structures & Improvements - SL Common	\$2,817,822	2.08%	\$58,611	0	0.00%
111	342.000	Fuel Holders, Producers & Accessories - SL Common	\$190,560	2.08%	\$3,964	0	0.00%
112	343.000	Prime Movers - SL Common	\$555,903	1.88%	\$10,451	0	0.00%
113	345.000	Accessory Electric Equipment - SL Common	\$263,386	2.01%	\$5,294	0	0.00%
114	346.000	Misc. Power Plant Equipment - SL Common	\$865,267	2.43%	\$21,026	0	0.00%
115		TOTAL STATE LINE COMMON	\$4,692,938		\$99,346		
116		PRODUCTION - STATE LINE CT'S (UNIT 1)					
117	340.000	Land and Land Rights - SL UT1	\$9,998	0.00%	\$0	0	0.00%
118	341.000	Structures & Improvements - SL UT1	\$934,175	1.80%	\$16,815	0	0.00%
119	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,678,618	1.50%	\$40,179	0	0.00%
120	343.000	Prime Movers - SL UT1	\$22,634,566	1.84%	\$416,476	0	0.00%
121	344.000	Generators - SL UT1	\$6,566,333	1.30%	\$85,362	0	0.00%
122	345.000	Accessory Electric Equipment - SL UT1	\$2,797,723	1.82%	\$50,919	0	0.00%
123	346.000	Misc. Power Plant Equipment - SL UT1	\$305,612	1.80%	\$5,501	0	0.00%
124		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$35,927,025		\$615,252		

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125		TOTAL OTHER PRODUCTION	\$464,520,577		\$10,987,151		
126		TOTAL PRODUCTION PLANT	\$1,141,435,989		\$31,232,158		
127		TRANSMISSION PLANT					
128	350.000	Land - TP	\$10,033,622	0.00%	\$0	0	0.00%
129	352.000	Structures & Improvements - TP	\$3,888,050	2.00%	\$77,761	0	0.00%
130	352.010	Structures & Improvements latan	\$19,340	2.00%	\$387	0	0.00%
131	353.000	Station Equipment - TP	\$153,911,057	1.83%	\$2,816,572	0	0.00%
132	353.010	Station Equipment - latan	\$521,823	1.83%	\$9,549	0	0.00%
133	354.000	Towers and Fixtures - TP	\$1,802,191	1.69%	\$30,457	0	0.00%
134	355.000	Poles and Fixtures - TP	\$82,836,370	3.33%	\$2,758,451	0	0.00%
135	356.000	Overhead Conductors & Devices - TP	\$82,759,713	1.79%	\$1,481,399	0	0.00%
136		TOTAL TRANSMISSION PLANT	\$335,772,166		\$7,174,576		
137		DISTRIBUTION PLANT					
138	360.000	Land/Land Rights - DP	\$4,064,091	0.00%	\$0	0	0.00%
139	361.000	Structures & Improvements - DP	\$28,826,735	1.83%	\$527,529	0	0.00%
140	362.000	Station Equipment - DP	\$125,041,230	2.20%	\$2,750,907	0	0.00%
141	364.000	Poles, Towers, & Fixtures - DP	\$195,754,042	3.64%	\$7,125,447	0	0.00%
142	365.000	Overhead Conductors & Devices - DP	\$191,382,027	3.57%	\$6,832,338	0	0.00%
143	366.000	Underground Conduit - DP	\$44,152,131	3.38%	\$1,492,342	0	0.00%
144	367.000	Underground Conductors & Devices - DP	\$61,771,096	3.59%	\$2,217,582	0	0.00%
145	368.000	Line Transformers - DP	\$115,093,707	2.44%	\$2,808,286	0	0.00%
146	369.000	Services - DP	\$80,542,753	4.44%	\$3,576,098	0	0.00%
147	370.000	Meters - DP	\$22,286,387	2.27%	\$505,901	0	0.00%
148	371.000	Meter Installations/Private Lights - DP	\$15,872,229	2.50%	\$396,806	0	0.00%
149	373.000	Street Lighting and Signal Systems - DP	\$18,211,990	2.50%	\$455,300	0	0.00%
150	375.000	Charging Stations - DP	\$141,538	5.00%	\$7,077	0	0.00%
151		TOTAL DISTRIBUTION PLANT	\$903,139,956		\$28,695,613		
152		INCENTIVE COMPENSATION CAPITALIZATION					
153		Compenstion Employee Stock Purchase Plan	\$0	2.50%	\$0	0	0.00%
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
155		GENERAL PLANT					
156	389.000	Land/Land Rights - GP	\$782,862	0.00%	\$0	0	0.00%
157	390.000	Structures & Improvements - GP	\$9,469,243	2.62%	\$248,094	0	0.00%
158	391.000	Office Furniture & Equipment - GP	\$4,862,399	4.17%	\$202,762	0	0.00%
159	391.010	Computer Equipment - GP	\$10,349,727	10.00%	\$1,034,973	0	0.00%
160	391.000	Furniture Lease - GP	\$14,139	4.17%	\$590	0	0.00%
161	392.000	Transportation Equipment - GP	\$14,439,704	6.43%	\$928,473	0	0.00%
162	393.000	Stores Equipment - GP	\$905,273	2.86%	\$25,891	0	0.00%
163	394.000	Tools, Shop, & Garage Equipment - GP	\$6,812,260	5.00%	\$340,613	0	0.00%
164	395.000	Laboratory Equipment - GP	\$2,473,143	2.38%	\$58,861	0	0.00%
165	396.000	Power Operated Equipment - GP	\$15,666,447	5.28%	\$827,188	0	0.00%
166	397.000	Communication Equipment - GP	\$8,879,930	4.55%	\$404,037	0	0.00%
167	398.000	Miscellaneous Equipment - GP	\$208,508	3.70%	\$7,715	0	0.00%
168		TOTAL GENERAL PLANT	\$74,863,635		\$4,079,197		
169		Total Depreciation	\$2,492,982,196		\$71,181,544		

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

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

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

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

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

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

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

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

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$35,624,278	42.13	12.00	30.13	0.082548	\$2,940,713
3	Federal Income Tax Withheld	\$20,164,615	42.13	15.50	26.63	0.072959	\$1,471,190
4	State Income Tax Withheld	\$340,877	42.13	20.06	22.07	0.060466	\$20,611
5	FICA Taxes Withheld	\$3,141,159	42.13	15.50	26.63	0.072959	\$229,176
6	Accrued Vacation	\$1,566,966	42.13	365.00	-322.87	-0.884575	-\$1,386,099
7	Fuel - Coal	\$36,426,102	42.13	25.11	17.02	0.046630	\$1,698,549
8	Fuel - Gas	\$40,664,865	42.13	37.17	4.96	0.013589	\$552,595
9	Fuel - Purchased Oil	\$628,960	42.13	21.47	20.66	0.056603	\$35,601
10	Purchased Power	\$40,778,894	42.13	34.95	7.18	0.019671	\$802,162
11	401K	\$6,481,406	42.13	11.06	31.07	0.085123	\$551,717
12	Life Insurance and AD&D	\$155,165	42.13	25.75	16.38	0.044877	\$6,963
13	Employers Healthcare/Dental/Vision	\$4,652,391	42.13	11.29	30.84	0.084493	\$393,094
14	Pension & OPEB Expense	\$9,806,685	42.13	60.75	-18.62	-0.051014	-\$500,278
15	PSC Assessment	\$903,545	42.13	-25.50	67.63	0.185288	\$167,416
16	Incentive Compensation	\$222,780	42.13	290.50	-248.37	-0.680466	-\$151,594
17	Bad Debt Expense	\$1,875,800	0.00	0.00	0.00	0.000000	\$0
18	Cash Vouchers	\$88,062,129	42.13	35.14	6.99	0.019151	\$1,686,478
19	TOTAL OPERATION AND MAINT. EXPENSE	\$291,496,617					\$8,518,294
20	TAXES						
21	FICA - Employer Portion	\$3,141,159	42.13	15.50	26.63	0.072959	\$229,176
22	Federal Unemployment Taxes	\$19,919	42.13	75.20	-33.07	-0.090603	-\$1,805
23	State Unemployment Taxes	\$101,132	42.13	75.20	-33.07	-0.090603	-\$9,163
24	MO Gross Receipts Tax	\$9,923,690	26.92	16.90	10.02	0.027452	\$272,425
25	Property Tax	\$18,610,532	42.13	204.80	-162.67	-0.445671	-\$8,294,174
26	Sales Tax	\$13,581,160	26.92	4.53	22.39	0.061342	\$833,096
27	TOTAL TAXES	\$45,377,592					-\$6,970,445
28	OTHER EXPENSES						
29	TOTAL OTHER EXPENSES	\$0					\$0
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,547,849
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$14,952,613	42.13	39.38	2.75	0.007534	\$112,653
33	State Tax Offset	\$2,655,275	42.13	39.38	2.75	0.007534	\$20,005
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$30,692,389	42.13	91.11	-48.98	-0.134192	-\$4,118,673
36	TOTAL OFFSET FROM RATE BASE	\$48,300,277					-\$3,986,015
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$2,438,166

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Retail Revenue - MO only	\$514,937,308			Rev-2		\$514,937,308	100.0000%	-\$47,883,326	\$467,053,982		
Rev-3	0.000	Sales for Resale - On System	\$23,061,343			Rev-3		\$23,061,343	0.0000%	\$0	\$0		
Rev-4	0.000	Sales for Resale - Off System	\$29,683,276			Rev-4		\$29,683,276	82.5000%	\$8,850,409	\$33,339,112		
Rev-5		TOTAL RETAIL RATE REVENUE	\$567,681,927					\$567,681,927		-\$39,032,917	\$500,393,094		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	448.000	Interdepartment Sales	\$329,179			Rev-7		\$329,179	100.0000%	\$0	\$329,179		
Rev-8	449.000	Rate Ref - Tax Reform	-\$11,728,453			Rev-8		-\$11,728,453	100.0000%	\$11,728,453	\$0		
Rev-9	450.000	Forfeited Discounts	\$1,975,731			Rev-9		\$1,975,731	100.0000%	\$0	\$1,975,731		
Rev-10	451.000	Reconnect/Misc.	\$115,423			Rev-10		\$115,423	100.0000%	\$0	\$115,423		
Rev-11	454.000	Rent	\$1,027,509			Rev-11		\$1,027,509	100.0000%	-\$1,047	\$1,026,462		
Rev-12	456.000	Other Electric Revenue	\$677,552			Rev-12		\$677,552	89.0863%	-\$13,286	\$590,320		
Rev-13	456.100	Other Electric Revenue - DA	\$334,990			Rev-13		\$334,990	100.0000%	-\$11,679	\$323,311		
Rev-14	457.000	Other Electric - Transmission	\$10,034,982			Rev-14		\$10,034,982	84.0400%	-\$2,780,348	\$5,653,051		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$2,766,913					\$2,766,913		\$8,922,093	\$10,013,477		
Rev-16		TOTAL OPERATING REVENUES	\$570,448,840					\$570,448,840		-\$30,110,824	\$510,406,571		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Operation Supervision & Engineering	\$2,059,920	\$1,507,859	\$552,061	E-4	\$29,637	\$2,089,557	84.0400%	\$23,832	\$1,779,896	\$1,306,119	\$473,777
5	500.100	Iatan/Plum Point Deferred Oper. Exp - MO Only	\$112,161	\$0	\$112,161	E-5	-\$112,161	\$0	100.0000%	\$0	\$0	\$0	\$0
6	501.000	Fuel	\$45,979,364	\$156,505	\$45,822,859	E-6	-\$5,896,166	\$40,083,198	82.5000%	\$0	\$33,068,639	\$130,654	\$32,937,985
7	501.100	Fuel - MO Only	\$8,574,265	\$0	\$8,574,265	E-7	\$0	\$8,574,265	100.0000%	\$109,385	\$8,683,650	\$0	\$8,683,650
8	502.000	Steam Expenses	\$2,173,513	\$383,620	\$1,789,893	E-8	\$234,555	\$2,408,068	82.5000%	\$0	\$1,986,656	\$320,253	\$1,666,403
9	505.000	Electric Expenses	\$1,725,277	\$995,495	\$729,782	E-9	\$47,971	\$1,773,248	84.0400%	\$0	\$1,490,238	\$846,571	\$643,667
10	506.000	Misc. Steam Power Expense	\$2,740,186	\$273,471	\$2,466,715	E-10	\$167,124	\$2,907,310	84.0400%	\$0	\$2,443,304	\$232,561	\$2,210,743
11	507.000	Rents	\$35,099	\$0	\$35,099	E-11	-\$2,668	\$32,431	84.0400%	\$0	\$27,255	\$0	\$27,255
12		TOTAL OPERATION & MAINTENANCE EXPENSE	\$63,399,785	\$3,316,950	\$60,082,835		-\$5,531,708	\$57,868,077		\$133,217	\$49,479,638	\$2,836,158	\$46,643,480
13		TOTAL STEAM POWER GENERATION	\$63,399,785	\$3,316,950	\$60,082,835		-\$5,531,708	\$57,868,077		\$133,217	\$49,479,638	\$2,836,158	\$46,643,480
14		ELECTRIC MAINTENANCE EXPENSE											
15	510.000	Maintenance Supervision	\$1,120,780	\$625,266	\$495,514	E-15	-\$70,551	\$1,050,229	82.5000%	\$12,086	\$878,525	\$534,070	\$344,455
16	510.100	Iatan/Plum Point Deferred Elec. Exp. - MO Only	\$112,161	\$0	\$112,161	E-16	-\$112,161	\$0	100.0000%	\$0	\$0	\$0	\$0
17	511.000	Maintenance of Structures	\$1,196,519	\$229,604	\$966,915	E-17	-\$16,906	\$1,179,613	84.0400%	\$0	\$991,347	\$195,256	\$796,091
18	512.000	Maintenance of Boiler Plant	\$4,372,385	\$823,193	\$3,549,192	E-18	\$1,212,823	\$5,585,208	82.5000%	\$0	\$4,607,797	\$687,218	\$3,920,579
19	513.000	Maintenance of Electric Plant	\$1,486,934	\$209,568	\$1,277,366	E-19	\$201,117	\$1,688,051	82.5000%	\$0	\$1,392,642	\$174,951	\$1,217,691
20	514.000	Maintenance of Misc. Steam Plant	\$2,719,907	\$595,805	\$2,124,102	E-20	-\$1,178,012	\$1,541,895	84.0400%	\$0	\$1,295,809	\$506,674	\$789,135
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$11,008,686	\$2,483,436	\$8,525,250		\$36,310	\$11,044,996		\$12,086	\$9,166,120	\$2,098,169	\$7,067,951
22		NUCLEAR POWER GENERATION											
23		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
24		HYDRAULIC POWER GENERATION											
25		OPERATION - HP											
26	535.000	Operation Surperv/ & Engin. Hydro	\$39,341	\$33,170	\$6,171	E-26	-\$793	\$38,548	84.0400%	\$2,852	\$35,248	\$31,060	\$4,188
27	537.000	Hydraulic Expenses	\$40,061	\$3,678	\$36,383	E-27	-\$27,576	\$12,485	84.0400%	\$0	\$10,492	\$3,128	\$7,364
28	538.000	Electric Expense Hydro	\$19,667	\$20,173	-\$506	E-28	\$8,078	\$27,745	84.0400%	\$0	\$23,317	\$17,155	\$6,162
29	539.000	Misc. Hydraulic Power Gen. Expenses	\$314,607	\$101,032	\$213,575	E-29	-\$26,240	\$288,367	84.0400%	\$0	\$242,343	\$85,917	\$156,426
30		TOTAL OPERATION - HP	\$413,676	\$158,053	\$255,623		-\$46,531	\$367,145		\$2,852	\$311,400	\$137,260	\$174,140
31		MAINTANENCE - HP											
32	541.000	Maintenance Superv. & Engineering	\$30,811	\$30,025	\$786	E-32	\$3,264	\$34,075	84.0400%	\$2,209	\$30,846	\$27,742	\$3,104
33	542.000	Maintenance of Structures - Maint.	\$44,736	\$36,247	\$8,489	E-33	-\$1,844	\$42,892	84.0400%	\$0	\$36,046	\$30,824	\$5,222
34	543.000	Maint. of Reservoirs, Dams & Waterways	\$217,370	\$59,445	\$157,925	E-34	-\$94,473	\$122,897	84.0400%	\$0	\$103,283	\$50,553	\$52,730
35	544.000	Maintenance of Electric Plant	\$35,882	\$34,279	\$1,603	E-35	\$4,519	\$40,401	84.0400%	\$0	\$33,953	\$29,151	\$4,802
36	545.000	Maint. of Misc. Hydraulic Plant	\$90,232	\$77,935	\$12,297	E-36	\$10,797	\$101,029	84.0400%	\$0	\$84,904	\$66,276	\$18,628
37		TOTAL MAINTANENCE - HP	\$419,031	\$237,931	\$181,100		-\$77,737	\$341,294		\$2,209	\$289,032	\$204,546	\$84,486
38		TOTAL HYDRAULIC POWER GENERATION	\$832,707	\$395,984	\$436,723		-\$124,268	\$708,439		\$5,061	\$600,432	\$341,806	\$258,626
39		OTHER POWER GENERATION											
40		OPERATION - OP											
41	546.000	Operation Superv. & Engineering	\$1,046,643	\$986,652	\$59,991	E-41	-\$15,157	\$1,031,486	84.0400%	\$40,580	\$907,441	\$879,631	\$27,810
42	547.000	Fuel - Operation OP	\$63,708,115	\$2,384	\$63,705,731	E-42	-\$6,876,567	\$56,831,548	82.5000%	\$0	\$46,886,027	\$1,990	\$46,884,037
43	547.300	Fuel - Operation OP - Partial Allocation	-\$103,281	\$0	-\$103,281	E-43	\$0	-\$103,281	84.0400%	\$0	-\$86,797	\$0	-\$86,797
44	548.000	Generation Expenses	\$3,762,689	\$2,257,472	\$1,505,217	E-44	-\$194,554	\$3,568,135	84.0400%	\$1,993	\$3,000,653	\$1,921,752	\$1,078,901
45	549.000	Misc. Other Power Generation Expense	\$1,164,105	\$207,625	\$956,480	E-45	\$459,651	\$1,623,756	84.0400%	\$3,360	\$1,367,965	\$179,925	\$1,188,040
46		TOTAL OPERATION - OP	\$69,578,271	\$3,454,133	\$66,124,138		-\$6,626,627	\$62,951,644		\$45,933	\$52,075,289	\$2,983,298	\$49,091,991
47		MAINTANENCE - OP											
48	551.000	Prod Comb. - Maintenance Superv & Engin.	\$872,738	\$881,605	-\$8,867	E-48	\$7,667	\$880,405	84.0400%	\$13,378	\$753,270	\$763,097	-\$9,827
49	552.000	Prod Comb Turbo - Main. Of Structures	\$429,887	\$102,363	\$327,524	E-49	-\$61,383	\$368,504	84.0400%	\$0	\$309,690	\$87,049	\$222,641
50	553.000	Prod - Maint of Gen & Electric Plant	\$12,654,580	\$1,032,904	\$11,621,676	E-50	\$4,387,109	\$17,041,689	84.0400%	\$0	\$14,321,835	\$878,384	\$13,443,451
51	554.000	Prod Maint Misc Other Power Gener.	\$758,047	\$457,935	\$300,112	E-51	\$28,655	\$786,702	84.0400%	\$0	\$661,145	\$389,429	\$271,716
52		TOTAL MAINTANENCE - OP	\$14,715,252	\$2,474,807	\$12,240,445		\$4,362,048	\$19,077,300		\$13,378	\$16,045,940	\$2,117,959	\$13,927,981
53		TOTAL OTHER POWER GENERATION	\$84,293,523	\$5,928,940	\$78,364,583		-\$2,264,579	\$82,028,944		\$59,311	\$68,121,229	\$5,101,257	\$63,019,972
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power (Energy Only)	\$58,633,660	\$0	\$58,633,660	E-55	\$8,284,228	\$66,917,888	82.5000%	\$0	\$55,207,258	\$0	\$55,207,258
56	556.000	System Control & Load Dispatching	\$3,950,165	\$1,817,005	\$2,133,160	E-56	-\$1,092,664	\$2,857,501	84.0400%	\$22,489	\$2,423,932	\$1,567,674	\$856,258
57	557.000	Other Expense - Power Supply	\$431,257	\$0	\$431,257	E-57	\$81,631	\$512,888	84.0400%	\$0	\$431,031	\$0	\$431,031
58	421.000	Iatan/Plum Point Deferred Exp	\$121,692	\$0	\$121,692	E-58	\$0	\$121,692	84.0400%	\$0	\$102,270	\$0	\$102,270
59		TOTAL OTHER POWER SUPPLY EXPENSES	\$63,136,774	\$1,817,005	\$61,319,769		\$7,273,195	\$70,409,969		\$22,489	\$58,164,491	\$1,567,674	\$56,596,817
60		TOTAL POWER PRODUCTION EXPENSES	\$222,671,475	\$13,942,315	\$208,729,160		-\$611,050	\$222,060,425		\$232,164	\$185,531,910	\$11,945,064	\$173,586,846
61		TRANSMISSION EXPENSES											
62		OPERATION - TRANSMISSION EXP.											
63	560.000	Operation Superv. and Engin.	\$300,290	\$161,724	\$138,566	E-63	\$1,925	\$302,215	84.0400%	\$2,721	\$256,703	\$140,252	\$116,451

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E- Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
64	561.000	Transmission Expense	\$601,555	\$591,301	\$10,254	E-64	\$7,038	\$608,593	84.0400%	\$1,834	\$513,295	\$504,678	\$8,617
65	562.000	Station Expenses	\$501,514	\$134,316	\$367,198	E-65	-\$3,969	\$497,545	84.0400%	\$0	\$418,137	\$114,223	\$303,914
66	563.000	Overhead Line Expenses	\$44,827	\$31,984	\$12,843	E-66	\$381	\$45,208	84.0400%	\$0	\$37,993	\$27,200	\$10,793
67	565.000	Transmission of Electric By Others	\$19,343,445	\$0	\$19,343,445	E-67	\$1,238,791	\$20,582,236	84.0400%	\$0	\$17,297,311	\$0	\$17,297,311
68	566.000	Misc. Transmission Expenses	\$32,435	\$13,582	\$18,853	E-68	\$162	\$32,597	84.0400%	\$0	\$27,394	\$11,550	\$15,844
69	567.000	Rents - Transmission	\$175	\$0	\$175	E-69	\$0	\$175	84.0400%	\$0	\$147	\$0	\$147
70		TOTAL OPERATION - TRANSMISSION EXP.	\$20,824,241	\$932,907	\$19,891,334		\$1,244,328	\$22,068,569		\$4,555	\$18,550,980	\$797,903	\$17,753,077
71		MAINTENANCE - TRANSMISSION EXP.											
72	568.000	Maintenance Supervision & Engin.	\$89,896	\$104,255	-\$14,359	E-72	\$1,241	\$91,137	84.0400%	\$5,474	\$82,066	\$94,133	-\$12,067
73	569.000	Trans Maintenance of Structures	\$9,285	\$2,345	\$6,940	E-73	\$28	\$9,313	84.0400%	\$0	\$7,826	\$1,994	\$5,832
74	570.000	Trans Maintenance of Station Equipment	\$1,786,284	\$1,148,968	\$637,316	E-74	\$42,393	\$1,828,677	84.0400%	\$6,189	\$1,543,009	\$983,274	\$559,735
75	571.000	Trans Maintenance of Overhead Lines	\$2,946,856	\$201,833	\$2,745,023	E-75	\$2,402	\$2,949,258	84.0400%	\$5,139	\$2,483,695	\$176,778	\$2,306,917
76	571.100	Tracker Adjustment - MO Only	\$61,980	\$0	\$61,980	E-76	\$0	\$61,980	100.0000%	\$0	\$61,980	\$0	\$61,980
77		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,894,301	\$1,457,401	\$3,436,900		\$46,064	\$4,940,365		\$16,802	\$4,178,576	\$1,256,179	\$2,922,397
78		TOTAL TRANSMISSION EXPENSES	\$25,718,542	\$2,390,308	\$23,328,234		\$1,290,392	\$27,008,934		\$21,357	\$22,729,556	\$2,054,082	\$20,675,474
79		DISTRIBUTION EXPENSES											
80		OPERATION - DIST. EXPENSES											
81	580.000	Distrb. - Operation Supervision & Engin.	\$1,162,576	\$915,364	\$247,212	E-81	\$10,275	\$1,172,851	87.5689%	\$14,977	\$1,042,030	\$826,092	\$215,938
82	582.000	Distrb. - Station Expense	\$212,120	\$164,627	\$47,493	E-82	\$1,959	\$214,079	87.5689%	\$0	\$187,467	\$145,878	\$41,589
83	583.000	Distrb. - Overhead Line Expense	\$1,292,346	\$747,701	\$544,645	E-83	\$8,899	\$1,301,245	87.5689%	\$0	\$1,139,486	\$662,546	\$476,940
84	584.000	Distrb. - Underground Line Expenses	\$831,841	\$90,415	\$741,426	E-84	\$1,076	\$832,917	87.5689%	\$0	\$729,377	\$80,118	\$649,259
85	585.000	Distrb. - Street Lighting & Signal System Exp.	\$35,848	\$2,336	\$33,512	E-85	\$28	\$35,876	87.5689%	\$0	\$31,416	\$2,070	\$29,346
86	586.000	Distrb. - Meters	\$3,014,516	\$2,350,711	\$663,805	E-86	\$27,978	\$3,042,494	87.5689%	\$150	\$2,664,429	\$2,083,142	\$581,287
87	587.000	Distrb. - Customer Installations Expense	\$307,323	\$266,202	\$41,121	E-87	\$3,168	\$310,491	87.5689%	\$0	\$271,893	\$235,884	\$36,009
88	588.000	Distrb. - Misc. Distribution Expense	\$1,366,942	\$413,518	\$953,424	E-88	\$4,972	\$1,371,914	87.5689%	\$5,461	\$1,206,831	\$371,884	\$834,947
89	589.000	Distrb. - Rents	\$2,302	\$0	\$2,302	E-89	\$0	\$2,302	87.5689%	\$0	\$2,016	\$0	\$2,016
90		TOTAL OPERATION - DIST. EXPENSES	\$8,225,814	\$4,950,874	\$3,274,940		\$58,355	\$8,284,169		\$20,588	\$7,274,945	\$4,407,614	\$2,867,331
91		MAINTENANCE - DISTRIB. EXPENSES											
92	590.000	Distrb. Maintenance Supervision & Engin.	\$227,570	\$215,067	\$12,503	E-92	\$2,560	\$230,130	87.5689%	\$6,692	\$208,215	\$197,266	\$10,949
93	591.000	Distrb. Maintenance of Structures	\$163,150	\$74,952	\$88,198	E-93	\$892	\$164,042	87.5689%	\$0	\$143,650	\$66,416	\$77,234
94	592.000	Distrb. Maintenance of Station Equipment	\$2,057,453	\$1,002,396	\$1,055,057	E-94	\$11,930	\$2,069,383	87.5689%	\$0	\$1,812,136	\$888,234	\$923,902
95	593.000	Distrb. Maintenance of Overhead Lines	\$12,402,270	\$1,789,041	\$10,613,229	E-95	\$21,106	\$12,423,376	87.5689%	\$4,701	\$10,883,715	\$1,589,991	\$9,293,724
96	593.100	May 2011 Tornado O & M Amortization	\$84,402	\$0	\$84,402	E-96	\$0	\$84,402	100.0000%	\$0	\$84,402	\$0	\$84,402
97	593.200	KS Ice Storm Amortization	\$132,681	\$0	\$132,681	E-97	-\$125,678	\$7,003	0.0000%	\$0	\$0	\$0	\$0
98	593.300	Vegetation Amortization	\$357,478	\$0	\$357,478	E-98	\$0	\$357,478	87.5689%	\$0	\$313,040	\$0	\$313,040
99	594.000	Distrb. Maintenance of Underground Line	\$828,941	\$436,545	\$392,396	E-99	\$5,196	\$834,137	87.5689%	\$440	\$730,885	\$387,268	\$343,617
100	595.000	Distrb. Maintenance of Line Transformers	\$387,708	\$212,145	\$175,563	E-100	\$2,525	\$390,233	87.5689%	\$0	\$341,723	\$187,984	\$153,739
101	596.000	Distrb. Maintenance of St Lights/Signal	\$379,836	\$243,202	\$136,634	E-101	\$2,895	\$382,731	87.5689%	\$0	\$335,153	\$215,504	\$119,649
102	597.000	Distrb. Maintenance of Meters	\$336,256	\$326,409	\$9,847	E-102	\$3,885	\$340,141	87.5689%	\$0	\$297,858	\$289,235	\$8,623
103	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$205,342	\$130,261	\$75,081	E-103	\$1,550	\$206,892	87.5689%	\$0	\$181,173	\$115,425	\$65,748
104		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$17,563,087	\$4,430,018	\$13,133,069		-\$73,139	\$17,489,948		\$11,833	\$15,331,950	\$3,937,323	\$11,394,627
105		TOTAL DISTRIBUTION EXPENSES	\$25,788,901	\$9,380,892	\$16,408,009		-\$14,784	\$25,774,117		\$32,421	\$22,606,895	\$8,344,937	\$14,261,958
106		CUSTOMER ACCOUNTS EXPENSE											
107	901.000	Customer Accounts Supervision	\$780,655	\$743,783	\$36,872	E-107	\$8,838	\$789,493	89.0863%	\$16,526	\$719,856	\$687,021	\$32,835
108	902.000	Customer Acts. Meter Reading Expense	\$2,111,299	\$1,721,688	\$389,611	E-108	\$20,491	\$2,131,790	89.0863%	\$0	\$1,899,133	\$1,552,043	\$347,090

THE EMPIRE DISTRICT ELECTRIC COMPANY
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109	903.000	Customer Records & Collection	\$3,997,362	\$2,453,510	\$1,543,852	E-109	\$1,334,592	\$5,331,954	89.0863%	\$1,487	\$4,751,527	\$2,213,314	\$2,538,213
110	904.000	Uncollectible Accounts	\$2,368,318	\$0	\$2,368,318	E-110	-\$262,719	\$2,105,599	89.0863%	\$0	\$1,875,800	\$0	\$1,875,800
111	905.000	Misc. Customer Accounts Expense	\$194,066	\$7,309	\$186,757	E-111	\$11,937	\$206,003	89.0863%	\$0	\$183,521	\$6,589	\$176,932
112		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,451,700	\$4,926,290	\$4,525,410		\$1,113,139	\$10,564,839		\$18,013	\$9,429,837	\$4,458,967	\$4,970,870
113		CUSTOMER SERVICE & INFO. EXP.											
114	907.000	Customer Service Supervision	\$199,004	\$186,170	\$12,834	E-114	\$2,216	\$201,220	89.0863%	\$0	\$179,259	\$167,826	\$11,433
115	908.000	Customer Assistance Expense	\$186,208	\$186,420	-\$212	E-115	\$2,219	\$188,427	89.0863%	\$11,276	\$179,139	\$185,516	-\$6,377
116	908.100	Retail Indut Cust Assistance - Retail	\$457,899	\$414,782	\$43,117	E-116	\$4,937	\$462,836	89.0863%	\$0	\$412,323	\$373,912	\$38,411
117	908.200	Cust Program Collaborative Exp. - MO Only	\$1,616,720	\$0	\$1,616,720	E-117	\$0	\$1,616,720	100.0000%	\$0	\$1,616,720	\$0	\$1,616,720
118	908.300	Wholesale Customer Assistance - Wholesale	\$96,207	\$95,888	\$319	E-118	\$1,141	\$97,348	0.0000%	\$0	\$0	\$0	\$0
119	908.400	Retail Commercial Cust Assist - Retail	\$550,431	\$499,522	\$50,909	E-119	\$5,945	\$556,376	89.0863%	\$0	\$495,655	\$450,302	\$45,353
120	908.500	Retail Residential Cust Assist - Retail	\$243,459	\$229,012	\$14,447	E-120	\$2,726	\$246,185	89.0863%	\$0	\$219,317	\$206,447	\$12,870
121	908.600	Low Income Weatherization Program	\$368	\$0	\$368	E-121	\$0	\$368	89.0863%	\$0	\$328	\$0	\$328
122	908.700	MO Low Inc Weather ER-2014-0351	\$437,500	\$0	\$437,500	E-122	\$0	\$437,500	100.0000%	\$0	\$437,500	\$0	\$437,500
123	908.800	Solar Rebate Amortization ER-2016-0023	\$620,055	\$0	\$620,055	E-123	\$0	\$620,055	89.0863%	\$0	\$552,384	\$0	\$552,384
124	908.900	Energy Efficiency Cost Recovery	\$98,875	\$0	\$98,875	E-124	\$0	\$98,875	89.0863%	\$0	\$88,084	\$0	\$88,084
125	909.000	Information & Instructional Advertising	\$120,804	\$0	\$120,804	E-125	\$0	\$120,804	89.0863%	-\$20,740	\$86,880	\$0	\$86,880
126	910.000	Misc. Customer Service Expense	\$15,494	\$0	\$15,494	E-126	\$0	\$15,494	89.0863%	\$0	\$13,803	\$0	\$13,803
127		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$4,643,024	\$1,611,794	\$3,031,230		\$19,184	\$4,662,208		-\$9,464	\$4,281,392	\$1,384,003	\$2,897,389
128		SALES EXPENSES											
129	912.000	Sales Demonstrating & Selling Expense	\$156,161	\$110,259	\$45,902	E-129	\$1,312	\$157,473	89.7420%	\$2,721	\$144,040	\$102,847	\$41,193
130	916.000	Miscellaneous Sales Expense	\$485	\$0	\$485	E-130	\$0	\$485	89.7420%	\$0	\$435	\$0	\$435
131		TOTAL SALES EXPENSES	\$156,646	\$110,259	\$46,387		\$1,312	\$157,958		\$2,721	\$144,475	\$102,847	\$41,628
132		ADMIN. & GENERAL EXPENSES											
133		OPERATION- ADMIN. & GENERAL EXP.											
134	920.000	Administrative & General Salaries	\$11,071,025	\$10,834,166	\$236,859	E-134	-\$732,724	\$10,338,301	87.9117%	\$56,639	\$9,145,215	\$8,936,988	\$208,227
135	921.000	Office Supplies & Expenses	\$3,996,405	\$12,639	\$3,983,766	E-135	-\$185,469	\$3,810,936	87.9117%	-\$1,007	\$3,349,252	\$11,243	\$3,338,009
136	922.000	Administrative Expenses Transferred - Credit	-\$12,240,394	-\$3,380,592	-\$8,859,802	E-136	-\$35,480	-\$12,275,874	87.9117%	\$33,419	-\$10,758,510	-\$2,973,305	-\$7,785,205
137	923.000	Outside Services Employed	\$21,858,400	\$612,271	\$21,246,129	E-137	-\$707,182	\$21,151,218	87.9117%	\$0	\$18,594,395	\$94,706	\$18,499,689
138	924.000	Property Insurance	\$1,994,604	\$0	\$1,994,604	E-138	-\$1,051,570	\$943,034	87.9117%	\$0	\$829,037	\$0	\$829,037
139	925.000	Injuries and Damages	\$3,532,856	\$765	\$3,532,091	E-139	-\$760,079	\$2,772,777	87.9117%	\$0	\$2,437,595	\$680	\$2,436,915
140	926.000	Employee Pensions and Benefits	\$17,604,939	\$119,387	\$17,485,552	E-140	\$337,861	\$17,942,800	87.9117%	\$3,467,443	\$19,241,264	\$3,744,592	\$15,496,672
141	928.000	Regulatory Commission Expenses	\$1,162,154	\$0	\$1,162,154	E-141	\$0	\$1,162,154	100.0000%	-\$56,343	\$1,105,811	\$0	\$1,105,811
142	929.000	Duplicate Charges - Credit	-\$287,296	\$0	-\$287,296	E-142	\$0	-\$287,296	87.9117%	\$0	-\$252,567	\$0	-\$252,567
143	930.000	General Advertising Expense	\$820,068	\$25,787	\$794,281	E-143	-\$318,480	\$501,588	87.9117%	-\$1,621	\$439,334	\$22,940	\$416,394
144	931.000	Admin & General - Rents	\$12,785	\$0	\$12,785	E-144	\$392	\$13,177	87.9117%	\$0	\$11,584	\$0	\$11,584
145		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$49,525,546	\$8,224,423	\$41,301,123		-\$3,452,731	\$46,072,815		\$3,498,530	\$44,142,410	\$9,837,844	\$34,304,566
146		MAINT., ADMIN. & GENERAL EXP.											
147	935.000	Maintenance of General Plant	\$600,034	\$164,664	\$435,370	E-147	\$1,960	\$601,994	87.9117%	\$335	\$529,558	\$146,817	\$382,741
148		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$600,034	\$164,664	\$435,370		\$1,960	\$601,994		\$335	\$529,558	\$146,817	\$382,741
149		TOTAL ADMIN. & GENERAL EXPENSES	\$50,125,580	\$8,389,087	\$41,736,493		-\$3,450,771	\$46,674,809		\$3,498,865	\$44,671,968	\$9,984,661	\$34,687,307
150		INTEREST ON CUSTOMER DEPOSITS											
151	431.100	Customer Deposit Interest	\$1,214,310	\$0	\$1,214,310	E-151	\$0	\$1,214,310	100.0000%	\$886,274	\$2,100,584	\$0	\$2,100,584
152		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,214,310	\$0	\$1,214,310		\$0	\$1,214,310		\$886,274	\$2,100,584	\$0	\$2,100,584

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H + I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
153		DEPRECIATION EXPENSE											
154	403.000	Depreciation Expense, Dep. Exp.	\$78,107,649	See note (1)	See note (1)	E-154	See note (1)	\$78,107,649	84.0400%	\$3,594,377	\$69,236,045	See note (1)	See note (1)
155		TOTAL DEPRECIATION EXPENSE	\$78,107,649	\$0	\$0		\$0	\$78,107,649		\$3,594,377	\$69,236,045	\$0	\$0
156		AMORTIZATION EXPENSE											
157	0.000	DSM/Pre-MEEIA Amortization	\$0	\$0	\$0	E-157	\$0	\$0	100.0000%	\$1,551,855	\$1,551,855	\$0	\$1,551,855
158	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-158	\$0	\$0	100.0000%	\$1,987	\$1,987	\$0	\$1,987
159	0.000	Carrying Costs Iatan 1	\$0	\$0	\$0	E-159	\$0	\$0	100.0000%	\$84,729	\$84,729	\$0	\$84,729
160	0.000	Carrying Costs Iatan 2	\$0	\$0	\$0	E-160	\$0	\$0	100.0000%	\$44,828	\$44,828	\$0	\$44,828
161	403.001	Solar Rebate Amortization	\$0	\$0	\$0	E-161	\$0	\$0	100.0000%	\$2,007,988	\$2,007,988	\$0	\$2,007,988
162	403.003	MO Iatan 1 AmDp ER-2010-0130 - MO Only	\$45,661	\$0	\$45,661	E-162	\$0	\$45,661	100.0000%	\$0	\$45,661	\$0	\$45,661
163	403.009	MO Iatan 2 AmDp ER-2011-0004 - MO Only	\$49,430	\$0	\$49,430	E-163	\$0	\$49,430	100.0000%	\$0	\$49,430	\$0	\$49,430
164	0.000	Amortization of TCJA stub period	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	-\$2,345,691	-\$2,345,691	\$0	-\$2,345,691
165	403.011	MO PlmPt Amrt Dep ER-2011-0004 - MO Only	\$669	\$0	\$669	E-165	\$0	\$669	100.0000%	\$0	\$669	\$0	\$669
166	403.012	Amort 5-22-11 Tornado - MO Only	\$134,549	\$0	\$134,549	E-166	\$0	\$134,549	100.0000%	\$183,564	\$318,113	\$0	\$318,113
167	404.000	Amortization of Electric Plant	\$3,943,029	\$0	\$3,943,029	E-167	\$26,236	\$3,969,265	85.3333%	\$0	\$3,387,105	\$0	\$3,387,105
168		TOTAL AMORTIZATION EXPENSE	\$4,173,338	\$0	\$4,173,338		\$26,236	\$4,199,574		\$1,529,260	\$5,146,674	\$0	\$5,146,674
169		OTHER OPERATING EXPENSES											
170	408.141	Prov - Foab Taxes - Electric	\$2,569,713	\$0	\$2,569,713	E-170	\$343,939	\$2,913,652	72.8500%	\$0	\$2,122,596	\$250,560	\$1,872,036
171	408.144	Payroll Taxes - Iatan	\$227,507	\$0	\$227,507	E-171	\$0	\$227,507	72.8500%	\$0	\$165,739	\$0	\$165,739
172	408.511	Prov - Fed Unemp Compens Tax	\$20,015	\$0	\$20,015	E-172	-\$96	\$19,919	72.8500%	\$0	\$14,511	-\$70	\$14,581
173	408.512	Prov - St Unemp Compens Tax	\$99,901	\$0	\$99,901	E-173	\$1,231	\$101,132	72.8500%	\$0	\$73,675	\$897	\$72,778
174	408.610	Property Tax	\$22,159,206	\$0	\$22,159,206	E-174	-\$349,980	\$21,809,226	89.2471%	\$0	\$19,464,102	\$0	\$19,464,102
175	408.910	Prov - Escorp Franchise Tax	\$27,000	\$0	\$27,000	E-175	\$0	\$27,000	0.0000%	\$0	\$0	\$0	\$0
176	408.930	Prov - City Tax or Fee	\$10,770,522	\$0	\$10,770,522	E-176	\$9,923,350	\$20,693,872	0.0000%	\$0	\$0	\$0	\$0
177		TOTAL OTHER OPERATING EXPENSES	\$35,873,864	\$0	\$35,873,864		\$9,918,444	\$45,792,308		\$0	\$21,840,623	\$251,387	\$21,589,236
178		TOTAL OPERATING EXPENSE	\$457,925,029	\$40,750,945	\$339,066,435		\$8,292,102	\$466,217,131		\$9,805,988	\$387,719,959	\$38,525,948	\$279,957,966
179		NET INCOME BEFORE TAXES	\$112,523,811					\$104,231,709		-\$39,916,812	\$122,686,612		
180		INCOME TAXES											
181	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-181	See note (1)	\$0	93.6372%	\$21,918,723	\$21,918,723	See note (1)	See note (1)
182		TOTAL INCOME TAXES	\$0					\$0		\$21,918,723	\$21,918,723		
183		DEFERRED INCOME TAXES											
184	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-184	See note (1)	\$0	87.9117%	\$300,109	\$300,109	See note (1)	See note (1)
185	411.000	Amortization of Deferred ITC	\$0			E-185		\$0	100.0000%	-\$256,249	-\$256,249		
186	411.411	Amort of Excess Deferred Income Taxes	\$0			E-186		\$0	100.0000%	-\$74,821	-\$74,821		
187	0.000	Amortization of Protected Excess ADIT	\$0			E-187		\$0	100.0000%	-\$8,540,550	-\$8,540,550		
188	0.000	Amortization of Unprotected Excess ADIT	\$0			E-188		\$0	100.0000%	-\$2,263,671	-\$2,263,671		
189		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$10,835,182	-\$10,835,182		
190		NET OPERATING INCOME	\$112,523,811					\$104,231,709		-\$51,000,353	\$111,603,071		

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

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Rev-2	Retail Revenue - MO only		\$0	\$0	\$0	\$0	-\$47,883,326	-\$47,883,326
	1. Residential - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$1,116,929	
	2. Commercial - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$508,671	
	3. Industrial Praxair - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$302,038	
	4. Oil Pipeline Pump - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$496,489	
	5. OT Industrial Sales - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$3,703,654	
	6. Public St & Hwy Light - To remove unbilled revenues (C. Newkirk)		\$0	\$0		\$0	-\$263,704	
	7. Residential - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$6,942,826	
	8. Commercial - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$2,792,987	
	9. Oil Pipeline Pump - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$187,537	
	10. Residential - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$6,673,969	
	11. Commercial - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$6,101,463	
	12. Industrial Praxair - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$269,254	
	13. Oil Pipeline Pump - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$359,374	
	14. OT Industrial Sales - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$3,165,910	
	15. Public St & Hwy Light - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$79,718	
	16. OT Sales to Public Auth. - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$386,449	
	17. Interdepartmental Sales - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$11,072	
	18. To adjust for Billing adjustment. (M. Bocklage)		\$0	\$0		\$0	\$12,843,352	
	19. To adjust for customers that switched rate classes. (M. Bocklage)		\$0	\$0		\$0	\$5,197	
	20. To normalize weather for a 30 year normal and adjustment for 365 days consumption. (Stahlman)		\$0	\$0		\$0	-\$6,223,875	
	21. To annualize customer growth. (M. Bocklage)		\$0	\$0		\$0	\$1,423,928	
	22. To adjust for update period. (M. Bocklage)		\$0	\$0		\$0	-\$16,961,127	
	23. Residential - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$3,367,302	
	24. Commercial - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$779,154	

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	25. Small Heating - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$180,405	
	26. General Power - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$1,572,677	
	27. Industrial Praxair - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$70,678	
	28. Total Electric Building - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$695,065	
	29. Feed Mill and Grain Elevator - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$856	
	30. Large Power - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$990,698	
	31. Miscellaneous Service - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$156	
	32. Municipal Street Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$36,826	
	33. Private Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$63,635	
	34. Special Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$2,625	
	35. To adjust for customers that switched rate classes. (B. Murray)		\$0	\$0		\$0	\$2,151,320	
Rev-4	Sales for Resale - Off System		\$0	\$0	\$0	\$0	\$8,850,409	\$8,850,409
	1. To annualize SPP IM sales (ancillary & misc.). (K. Foster)		\$0	\$0		\$0	\$1,278,869	
	2. To annualize SPP IM sales. (K. Foster)		\$0	\$0		\$0	\$7,571,540	
Rev-8	Rate Ref - Tax Reform	449.000	\$0	\$0	\$0	\$0	\$11,728,453	\$11,728,453
	1. To remove tax stub period revenue reduction. (K. Bolin)		\$0	\$0		\$0	\$11,728,453	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	-\$1,047	-\$1,047
	1. To normalize Rent Revenue. (C. Newkirk)		\$0	\$0		\$0	-\$1,047	
Rev-12	Other Electric Revenue	456.000	\$0	\$0	\$0	\$0	-\$13,286	-\$13,286
	1. To normalize other electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$13,286	
Rev-13	Other Electric Revenue - DA	456.100	\$0	\$0	\$0	\$0	-\$11,679	-\$11,679
	1. To normalize other direct assigned electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$11,679	
Rev-14	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$2,780,348	-\$2,780,348
	1. To normalize SPP transmission revenues. (K. Foster)		\$0	\$0		\$0	-\$683,321	
	2. To remove Missouri non-jurisdictional SPP transmission revenue. (K. Foster)		\$0	\$0		\$0	-\$2,097,027	

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E-4	Operation Supervision & Engineering	500.000	\$17,946	\$11,691	\$29,637	\$23,832	\$0	\$23,832
	1. To normalize Plum Point Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,856		\$0	\$0	
	2. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	\$5,972		\$0	\$0	
	3. To normalize latan Common Operations Expense to a five-year average. (A. Sarver)		\$0	-\$33,931		\$0	\$0	
	4. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$22,766		\$0	\$0	
	5. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	\$23,691		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$21,049		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$17,946	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$23,832	\$0	
E-5	latan/Plum Point Deferred Oper. Exp - MO Only	500.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$0
	1. To remove amortization expense for latan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-6	Fuel	501.000	\$1,863	-\$5,898,029	-\$5,896,166	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,863	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$5,898,029		\$0	\$0	
E-7	Fuel - MO Only	501.100	\$0	\$0	\$0	\$0	\$109,385	\$109,385
	1, To annualize the SWPA amortization. (A. Niemeier)		\$0	\$0		\$0	\$109,385	
E-8	Steam Expenses	502.000	\$4,566	\$229,989	\$234,555	\$0	\$0	\$0
	1. To normalize Plum Point Operations Expense to a five-year average. (A. Sarver)		\$0	-\$3,465		\$0	\$0	
	2. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$23,899		\$0	\$0	
	3. To normalize latan Common Operations Expense to a five-year average. (A. Sarver)		\$0	\$283,834		\$0	\$0	
	4. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$41,857		\$0	\$0	
	5. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	-\$68,502		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three average. (A. Sarver)		\$0	\$164		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,566	\$0		\$0	\$0	

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E-9	Electric Expenses	505.000	\$11,848	\$36,123	\$47,971	\$0	\$0	\$0
	1. To normalize Iatan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	\$14,301		\$0	\$0	
	2. To normalize Iatan Common Operations Expense to a five-year average. (A. Sarver)		\$0	\$87,718		\$0	\$0	
	3. To normalize Iatan Operations Expense to six-year average. (A. Sarver)		\$0	\$2,376		\$0	\$0	
	4. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	-\$68,272		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,848	\$0		\$0	\$0	
E-10	Misc. Steam Power Expense	506.000	\$3,255	\$163,869	\$167,124	\$0	\$0	\$0
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$118		\$0	\$0	
	2. To normalize Plum Point Operations Expense to a five-year average. (A. Sarver)		\$0	-\$41,504		\$0	\$0	
	3. To normalize Iatan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15,946		\$0	\$0	
	4. To normalize Iatan Common Operations Expense to a five-year average. (A. Sarver)		\$0	\$62,300		\$0	\$0	
	5. To normalize Iatan Operations Expense to six-year average. (A. Sarver)		\$0	-\$183,554		\$0	\$0	
	6. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	\$334,978		\$0	\$0	
	7. To normalize Riverton Operations Expense to a three average. (A. Sarver)		\$0	\$7,713		\$0	\$0	
	8. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,255	\$0		\$0	\$0	
E-11	Rents	507.000	\$0	-\$2,668	-\$2,668	\$0	\$0	\$0
	1. To normalize Iatan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15		\$0	\$0	
	2. To normalize Iatan Common Operations Expense to a five-year average. (A. Sarver)		\$0	-\$2,711		\$0	\$0	
	3. To normalize Iatan Operations Expense to six-year average. (A. Sarver)		\$0	\$58		\$0	\$0	
E-15	Maintenance Supervision	510.000	\$7,442	-\$77,993	-\$70,551	\$12,086	\$0	\$12,086
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$84,084		\$0	\$0	
	2. To normalize Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$343		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$10,712		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$2,507		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	-\$2,457		\$0	\$0	

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	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,442	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$12,086	\$0	
E-16	latan/Plum Point Deferred Elec. Exp. - MO Only	510.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$0
	1. To remove amortization expense for latan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-17	Maintenance of Structures	511.000	\$2,733	-\$19,639	-\$16,906	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$46,090		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$5,419		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$117,378		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$5,596		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	\$61,841		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$823		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,733	\$0		\$0	\$0	
E-18	Maintenance of Boiler Plant	512.000	\$9,798	\$1,203,025	\$1,212,823	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$279,065		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$177,084		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$17,814		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A.Sarver)		\$0	\$159,297		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A.Sarver)		\$0	\$602,185		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$3,208		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,798	\$0		\$0	\$0	
E-19	Maintenance of Electric Plant	513.000	\$2,494	\$198,623	\$201,117	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$154,369		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$117,782		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$7,774		\$0	\$0	

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	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$2,635		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	\$244,587		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$87,690		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,494	\$0		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant	514.000	\$7,091	-\$1,185,103	-\$1,178,012	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$43,894		\$0	\$0	
	2. To normalize Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$4,845		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$202		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$36,171		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	-\$1,099,490		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$501		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,091	\$0		\$0	\$0	
E-26	Operation Surperv/ & Engin. Hydro	535.000	\$395	-\$1,188	-\$793	\$2,852	\$0	\$2,852
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$1,188		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$395	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,852	\$0	
E-27	Hydraulic Expenses	537.000	\$44	-\$27,620	-\$27,576	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,620		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$44	\$0		\$0	\$0	
E-28	Electric Expense Hydro	538.000	\$240	\$7,838	\$8,078	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	\$7,838		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$240	\$0		\$0	\$0	
E-29	Misc. Hydraulic Power Gen. Expenses	539.000	\$1,202	-\$27,442	-\$26,240	\$0	\$0	\$0
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$35		\$0	\$0	

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	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,407		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,202	\$0		\$0	\$0	
E-32	Maintenance Superv. & Engineering	541.000	\$357	\$2,907	\$3,264	\$2,209	\$0	\$2,209
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$2,907		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$357	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,209	\$0	
E-33	Maintenance of Structures - Maint.	542.000	\$431	-\$2,275	-\$1,844	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$2,275		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$431	\$0		\$0	\$0	
E-34	Maint. of Reservoirs, Dams & Waterways	543.000	\$708	-\$95,181	-\$94,473	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$95,181		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$708	\$0		\$0	\$0	
E-35	Maintenance of Electric Plant	544.000	\$408	\$4,111	\$4,519	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$4,111		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$408	\$0		\$0	\$0	
E-36	Maint. of Misc. Hydraulic Plant	545.000	\$928	\$9,869	\$10,797	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$9,869		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$928	\$0		\$0	\$0	
E-41	Operation Superv. & Engineering	546.000	\$11,743	-\$26,900	-\$15,157	\$40,580	\$0	\$40,580
	1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	-\$1,890		\$0	\$0	
	2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$7,899		\$0	\$0	
	3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)		\$0	-\$7,955		\$0	\$0	
	4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$9,156		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,743	\$0		\$0	\$0	

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	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$40,580	\$0	
E-42	Fuel - Operation OP	547.000	\$28	-\$6,876,595	-\$6,876,567	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$28	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$6,876,595		\$0	\$0	
E-44	Generation Expenses	548.000	\$26,868	-\$221,422	-\$194,554	\$1,993	\$0	\$1,993
	1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	\$601		\$0	\$0	
	2. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$4,340		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$180,805		\$0	\$0	
	4. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)		\$0	\$38,823		\$0	\$0	
	5. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$75,701		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$26,868	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,993	\$0	
E-45	Misc. Other Power Generation Expense	549.000	\$2,471	\$457,180	\$459,651	\$3,360	\$0	\$3,360
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$165		\$0	\$0	
	2. To adjust Riverton 12 tracker Regulatory Asset Amortization. (A. Sarver)		\$0	\$638,586		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	-\$6,804		\$0	\$0	
	4. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$66,910		\$0	\$0	
	5. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$1,969		\$0	\$0	
	5. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)		\$0	-\$44,089		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$61,469		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,471	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$3,360	\$0	
E-48	Prod Comb. - Maintenance Superv & Engin.	551.000	\$10,493	-\$2,826	\$7,667	\$13,378	\$0	\$13,378

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	1. To normalize Stateline Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$2,068		\$0	\$0	
	2. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	\$4		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average. (A. Sarver)		\$0	-\$635		\$0	\$0	
	4. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$248		\$0	\$0	
	5. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$375		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$10,493	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,378	\$0	
E-49	Prod Comb Turbo - Main. Of Structures	552.000	\$1,218	-\$62,601	-\$61,383	\$0	\$0	\$0
	1. To normalize Stateline Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$31,029		\$0	\$0	
	2. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$22,039		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average. (A. Sarver)		\$0	-\$43,101		\$0	\$0	
	4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$28,490		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,218	\$0		\$0	\$0	
E-50	Prod - Maint of Gen & Electric Plant	553.000	\$12,294	\$4,374,815	\$4,387,109	\$0	\$0	\$0
	1. To adjust Riverton 12 tracker Regulatory Asset Amortization (A. Sarver)		\$0	\$5,747,275		\$0	\$0	
	2. To normalize Stateline Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$252,138		\$0	\$0	
	3. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$96,937		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average. (A. Sarver)		\$0	-\$400,311		\$0	\$0	
	5. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$642,583		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$484,767		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$12,294	\$0		\$0	\$0	
E-51	Prod Maint Misc Other Power Gener.	554.000	\$5,450	\$23,205	\$28,655	\$0	\$0	\$0
	1. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	\$10,259		\$0	\$0	

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	2. To normalize SLCC Joint Venture Operations Expense to a five-year average. (A. Sarver)		\$0	-\$3,195		\$0	\$0	
	4. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$1,799		\$0	\$0	
	5. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$14,342		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,450	\$0		\$0	\$0	
E-55	Purchased Power (Energy Only)	555.000	\$0	\$8,284,228	\$8,284,228	\$0	\$0	\$0
	1. To annualize SPP IM Expense (Ancillary & Misc.). (K. Foster)		\$0	\$838,227		\$0	\$0	
	2. To annualize Purchased Power Expense - Energy. (A. McMellen)		\$0	-\$7,320,616		\$0	\$0	
	3. To annualize Purchased Power Expense - Demand. (A. McMellen)		\$0	\$11,485,853		\$0	\$0	
	4. To annualize Plum Point O&M variable costs. (A. McMellen)		\$0	\$3,280,764		\$0	\$0	
E-56	System Control & Load Dispatching	556.000	\$21,626	-\$1,114,290	-\$1,092,664	\$22,489	\$0	\$22,489
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$6,729		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$391		\$0	\$0	
	3. To remove costs related to EDI. (K. Foster)		\$0	-\$1,121,410		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$21,626	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$22,489	\$0	
E-57	Other Expense - Power Supply	557.000	\$0	\$81,631	\$81,631	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$46,555		\$0	\$0	
	2. To normalize Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$1,684		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$32,039		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	\$1,353		\$0	\$0	
E-63	Operation Superv. and Engin.	560.000	\$1,925	\$0	\$1,925	\$2,721	\$0	\$2,721
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,925	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,721	\$0	
E-64	Transmission Expense	561.000	\$7,038	\$0	\$7,038	\$1,834	\$0	\$1,834

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	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,038	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,834	\$0	
E-65	Station Expenses	562.000	\$1,599	-\$5,568	-\$3,969	\$0	\$0	\$0
	1. To normalize Stateline Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$874		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$64		\$0	\$0	
	3. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$6,506		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,599	\$0		\$0	\$0	
E-66	Overhead Line Expenses	563.000	\$381	\$0	\$381	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$381	\$0		\$0	\$0	
E-67	Transmission of Electric By Others	565.000	\$0	\$1,238,791	\$1,238,791	\$0	\$0	\$0
	1. To adjust Transmission of Electricity by Others to reflect Staff's annualized Energy Transmission contract expense. (A. Sarver)		\$0	\$1,696,028		\$0	\$0	
	2. To normalize SPP transmission expense. (K. Foster)		\$0	-\$457,237		\$0	\$0	
E-68	Misc. Transmission Expenses	566.000	\$162	\$0	\$162	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$162	\$0		\$0	\$0	
E-72	Maintenance Supervision & Engin.	568.000	\$1,241	\$0	\$1,241	\$5,474	\$0	\$5,474
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,241	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,474	\$0	
E-73	Trans Maintenance of Structures	569.000	\$28	\$0	\$28	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$28	\$0		\$0	\$0	
E-74	Trans Maintenance of Station Equipment	570.000	\$13,675	\$28,718	\$42,393	\$6,189	\$0	\$6,189
	1. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$21		\$0	\$0	
	2. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	\$823		\$0	\$0	
	3. To normalize Asbury Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$27,648		\$0	\$0	
	4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$226		\$0	\$0	

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	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$13,675	\$0		\$0	\$0	
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$6,189	\$0	
E-75	Trans Maintenance of Overhead Lines	571.000	\$2,402	\$0	\$2,402	\$5,139	\$0	\$5,139
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,402	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,139	\$0	
E-81	Distrb. - Operation Supervision & Engin.	580.000	\$10,895	-\$620	\$10,275	\$14,977	\$0	\$14,977
	1. To remove Dues and Donations (C. Barron)		\$0	-\$620		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$10,895	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$14,977	\$0	
E-82	Distrb. - Station Expense	582.000	\$1,959	\$0	\$1,959	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,959	\$0		\$0	\$0	
E-83	Distrb. - Overhead Line Expense	583.000	\$8,899	\$0	\$8,899	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,899	\$0		\$0	\$0	
E-84	Distrb. - Underground Line Expenses	584.000	\$1,076	\$0	\$1,076	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,076	\$0		\$0	\$0	
E-85	Distrb. - Street Lighting & Signal System Exp.	585.000	\$28	\$0	\$28	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$28	\$0		\$0	\$0	
E-86	Distrb. - Meters	586.000	\$27,978	\$0	\$27,978	\$150	\$0	\$150
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$27,978	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$150	\$0	
E-87	Distrb. - Customer Installations Expense	587.000	\$3,168	\$0	\$3,168	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,168	\$0		\$0	\$0	
E-88	Distrb. - Misc. Distribution Expense	588.000	\$4,922	\$50	\$4,972	\$5,461	\$0	\$5,461
	1. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$50		\$0	\$0	

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	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,922	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,461	\$0	
E-92	Distrb. Maintenance Supervision & Engin.	590.000	\$2,560	\$0	\$2,560	\$6,692	\$0	\$6,692
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,560	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$6,692	\$0	
E-93	Distrb. Maintenance of Structures	591.000	\$892	\$0	\$892	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$892	\$0		\$0	\$0	
E-94	Distrb. Maintenance of Station Equipment	592.000	\$11,930	\$0	\$11,930	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,930	\$0		\$0	\$0	
E-95	Distrb. Maintenance of Overhead Lines	593.000	\$21,293	-\$187	\$21,106	\$4,701	\$0	\$4,701
	1. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$187		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$21,293	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$4,701	\$0	
E-97	KS Ice Storm Amortization	593.200	\$0	-\$125,678	-\$125,678	\$0	\$0	\$0
	1. To remove amortization associated with Kansas Ice Storm. (A. Niemeier)		\$0	-\$125,678		\$0	\$0	
E-99	Distrb. Maintenance of Underground Line	594.000	\$5,196	\$0	\$5,196	\$440	\$0	\$440
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,196	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$440	\$0	
E-100	Distrb. Maintenance of Line Transformers	595.000	\$2,525	\$0	\$2,525	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,525	\$0		\$0	\$0	
E-101	Distrb. Maintenance of St Lights/Signal	596.000	\$2,895	\$0	\$2,895	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,895	\$0		\$0	\$0	
E-102	Distrb. Maintenance of Meters	597.000	\$3,885	\$0	\$3,885	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,885	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-103	Distrb. Maintenance of Misc. Distribution Plant	598.000	\$1,550	\$0	\$1,550	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,550	\$0		\$0	\$0	
E-107	Customer Accounts Supervision	901.000	\$8,852	-\$14	\$8,838	\$16,526	\$0	\$16,526
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$14		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,852	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$16,526	\$0	
E-108	Customer Acts. Meter Reading Expense	902.000	\$20,491	\$0	\$20,491	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$20,491	\$0		\$0	\$0	
E-109	Customer Records & Collection	903.000	\$29,202	\$1,305,390	\$1,334,592	\$1,558	-\$71	\$1,487
	1. To Annualize Postage Expense. (A. Niemeier)		\$0	\$110,671		\$0	\$0	
	2. To include credit card fees. (K. Bolin)		\$0	\$1,194,719		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$29,202	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$71	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,558	\$0	
E-110	Uncollectible Accounts	904.000	\$0	-\$262,719	-\$262,719	\$0	\$0	\$0
	1. Adjustment to normalize Bad Debt Expense. (C. Newkirk)		\$0	-\$262,719		\$0	\$0	
E-111	Misc. Customer Accounts Expense	905.000	\$87	\$11,850	\$11,937	\$0	\$0	\$0
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$14		\$0	\$0	
	2. To adjust Insurance Expense (A. Arabian)		\$0	\$11,864		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$87	\$0		\$0	\$0	
E-114	Customer Service Supervision	907.000	\$2,216	\$0	\$2,216	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,216	\$0		\$0	\$0	
E-115	Customer Assistance Expense	908.000	\$2,219	\$0	\$2,219	\$17,464	-\$6,188	\$11,276
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,219	\$0		\$0	\$0	
	2. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$6,188	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$17,464	\$0	

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E-116	Retail Indut Cust Assistance - Retail	908.100	\$4,937	\$0	\$4,937	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,937	\$0		\$0	\$0	
E-118	Wholesale Customer Assistance - Wholesale	908.300	\$1,141	\$0	\$1,141	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,141	\$0		\$0	\$0	
E-119	Retail Commercial Cust Assist - Retail	908.400	\$5,945	\$0	\$5,945	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,945	\$0		\$0	\$0	
E-120	Retail Residential Cust Assist - Retail	908.500	\$2,726	\$0	\$2,726	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,726	\$0		\$0	\$0	
E-125	Information & Instructional Advertising	909.000	\$0	\$0	\$0	\$0	-\$20,740	-\$20,740
	1. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$20,740	
E-129	Sales Demonstrating & Selling Expense	912.000	\$1,312	\$0	\$1,312	\$2,721	\$0	\$2,721
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,312	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,721	\$0	
E-134	Administrative & General Salaries	920.000	-\$732,724	\$0	-\$732,724	\$56,639	\$0	\$56,639
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$128,948	\$0		\$0	\$0	
	2. To remove directly allocated APUC executive Incentive Compensation from the test year. (K. Foster)		-\$861,672	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$56,639	\$0	
E-135	Office Supplies & Expenses	921.000	\$150	-\$185,619	-\$185,469	\$0	-\$1,007	-\$1,007
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$6,699		\$0	\$0	
	2. To annualize Software Maintenance expense. (A. Sarver)		\$0	-\$178,920		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$150	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,007	
E-136	Administrative Expenses Transferred - Credit	922.000	-\$40,236	\$4,756	-\$35,480	\$34,003	-\$584	\$33,419
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$636		\$0	\$0	
	2. To annualize Lease Expense. (C. Barron)		\$0	\$5,392		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		-\$40,236	\$0		\$0	\$0	

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	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$584	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$34,003	\$0	
E-137	Outside Services Employed	923.000	-\$504,542	-\$202,640	-\$707,182	\$0	\$0	\$0
	1. To normalize Outside Expenses. (C. Barron)		\$0	-\$209,041		\$0	\$0	
	2. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$6,401		\$0	\$0	
	3. To remove indirectly allocated APUC executive Incentive Compensation from the the test year. (K. Foster)		-\$511,829	\$0		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,287	\$0		\$0	\$0	
E-138	Property Insurance	924.000	\$0	-\$1,051,570	-\$1,051,570	\$0	\$0	\$0
	1. To adjust Insurance Expense. (A. Arabian)		\$0	-\$1,051,570		\$0	\$0	
E-139	Injuries and Damages	925.000	\$9	-\$760,088	-\$760,079	\$0	\$0	\$0
	1. To adjust Insurance Expense. (A. Arabian)		\$0	\$590,144		\$0	\$0	
	2. To adjust for normalized injuries and damages on actual payments. (A. Arabian)		\$0	-\$1,487,655		\$0	\$0	
	3. To annualize Worker's Compensation. (A. Arabian)		\$0	\$137,423		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9	\$0		\$0	\$0	
E-140	Employee Pensions and Benefits	926.000	\$195,871	\$141,990	\$337,861	\$3,467,443	\$0	\$3,467,443
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$50		\$0	\$0	
	2. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$138		\$0	\$0	
	3. Adjustment to annualize Employee Benefits. (A. Arabian)		\$0	\$142,353		\$0	\$0	
	4. To adjust Insurance Expense. (A. Arabian)		\$0	-\$451		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,421	\$0		\$0	\$0	
	6. To adjust for Staff's annualized amount of 401(K). (A. Arabian)		\$194,450	\$0		\$0	\$0	
	7. On-going FAS87, FAS88, SERP Pension Expense. (A. Sarver)		\$0	\$0		\$6,626,522	\$0	
	8. On-going FAS 106 OPEBs Expense. (A. Sarver)		\$0	\$0		-\$3,159,079	\$0	
E-141	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$56,343	-\$56,343
	1. To include PSC Assessment. (A. Niemeier)		\$0	\$0		\$0	\$55,908	
	2. To normalize Rate Case Expense. (A. Niemeier)		\$0	\$0		\$0	-\$112,251	
E-143	General Advertising Expense	930.000	\$307	-\$318,787	-\$318,480	\$0	-\$1,621	-\$1,621

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	1. To remove Dues and Donations. (C. Barron)		\$0	-\$195,122		\$0	\$0	
	2. To adjust Insurance Expense. (A. Arabian)		\$0	-\$3,717		\$0	\$0	
	3. To remove Acquisition costs. (K. Bolin)		\$0	-\$119,948		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,621	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$307	\$0		\$0	\$0	
E-144	Admin & General - Rents	931.000	\$0	\$392	\$392	\$0	\$0	\$0
	1. To annualize Lease Expense. (C. Barron)		\$0	\$392		\$0	\$0	
E-147	Maintenance of General Plant	935.000	\$1,960	\$0	\$1,960	\$335	\$0	\$335
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,960	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$335	\$0	
E-151	Customer Deposit Interest	431.100	\$0	\$0	\$0	\$0	\$886,274	\$886,274
	1. To annualize customer deposit interest. (A. Niemeier)		\$0	\$0		\$0	\$886,274	
E-154	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$3,594,377	\$3,594,377
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,539,876	
	2. To eliminate depreciation cleared to other O&M accounts. (K. Bolin)		\$0	\$0		\$0	-\$1,945,499	
E-157	DSM/Pre-MEEIA Amoritization		\$0	\$0	\$0	\$0	\$1,551,855	\$1,551,855
	1. To amortize DSM costs. (C. Newkirk)		\$0	\$0		\$0	\$1,551,855	
E-158	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$1,987	\$1,987
	1. To amortize carrying cost for Plum Point. (K. Bolin)		\$0	\$0		\$0	\$1,987	
E-159	Carrying Costs Iatan 1		\$0	\$0	\$0	\$0	\$84,729	\$84,729
	1. To amortize carrying cost for Iatan 1. (K. Bolin)		\$0	\$0		\$0	\$84,729	
E-160	Carrying Costs Iatan 2		\$0	\$0	\$0	\$0	\$44,828	\$44,828
	1. To amortize carrying cost for Iatan 2. (K. Bolin)		\$0	\$0		\$0	\$44,828	
E-161	Solar Rebate Amorization	403.001	\$0	\$0	\$0	\$0	\$2,007,988	\$2,007,988
	1. To amortize solar initiative costs (C. Newkirk)		\$0	\$0		\$0	\$1,387,933	
	2. To amortize solar rebate ER-2016-0023 (C. Newkirk)		\$0	\$0		\$0	\$620,055	
E-164	Amortization of TCJA stub period		\$0	\$0	\$0	\$0	-\$2,345,691	-\$2,345,691
	1. To amortize the stub period tax cut. (M. Oligschaeger)		\$0	\$0		\$0	-\$2,345,691	

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E-166	Amort 5-22-11 Tornado - MO Only	403.012	\$0	\$0	\$0	\$0	\$183,564	\$183,564
	1. To amortize Joplin Tornado AAO. (K. Bolin)		\$0	\$0		\$0	\$183,564	
E-167	Amortization of Electric Plant	404.000	\$0	\$26,236	\$26,236	\$0	\$0	\$0
	1. Adjustment to annualize Amortization Expense. (C. Barron)		\$0	\$26,236		\$0	\$0	
E-170	Prov - Foab Taxes - Electric	408.141	\$343,939	\$0	\$343,939	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount for FICA taxes. (A. Arabian)		\$343,939	\$0		\$0	\$0	
E-172	Prov - Fed Unemp Compens Tax	408.511	-\$96	\$0	-\$96	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of FUTA taxes. (A. Arabian)		-\$96	\$0		\$0	\$0	
E-173	Prov - St Unemp Compens Tax	408.512	\$1,231	\$0	\$1,231	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of SUTA taxes. (A. Arabian)		\$1,231	\$0		\$0	\$0	
E-174	Property Tax	408.610	\$0	-\$349,980	-\$349,980	\$0	\$0	\$0
	1. Adjustment to annualize Property Tax. (C. Barron)		\$0	-\$349,980		\$0	\$0	
E-176	Prov - City Tax or Fee	408.930	\$0	\$9,923,350	\$9,923,350	\$0	\$0	\$0
	1. To remove franchise/gross receipts taxes. (K. Bolin)		\$0	\$9,923,350		\$0	\$0	
E-181	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$21,918,723	\$21,918,723
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$21,918,723	
E-184	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$300,109	\$300,109
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$300,109	
E-185	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$256,249	-\$256,249
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$256,249	
E-186	Amort of Excess Deferred Income Taxes	411.411	\$0	\$0	\$0	\$0	-\$74,821	-\$74,821
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$74,821	
E-187	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$8,540,550	-\$8,540,550
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$8,540,550	
E-188	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$2,263,671	-\$2,263,671
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$2,263,671	

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

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Income Tax Calculation

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

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

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.05%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$877,206,000	52.93%		4.790%	4.896%	5.187%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$780,000,000	47.07%	4.76%	2.240%	2.240%	2.240%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$1,657,206,000	100.00%		7.030%	7.136%	7.427%
8	PreTax Cost of Capital				8.529%	8.669%	9.051%

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



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

TRUE UP

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2019-0374

Jefferson City, MO

March 2020

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	85.3526%	\$0	\$25,555
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	85.3526%	\$0	\$921,636
4	303.000	Miscellaneous Intangibles (like 353)	\$47,666,375	P-4	\$0	\$47,666,375	85.3526%	\$0	\$40,684,490
5		TOTAL INTANGIBLE PLANT	\$48,776,113		\$0	\$48,776,113		\$0	\$41,631,681
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - ASBURY - STEAM							
9	310.000	Land and Land Rights	\$1,349,995	P-9	\$0	\$1,349,995	84.0400%	\$0	\$1,134,536
10	311.000	Structures and Improvements	\$20,997,202	P-10	\$0	\$20,997,202	84.0400%	\$0	\$17,646,049
11	312.300	Boiler Plant and Equip. - Asbury	\$214,424,513	P-11	\$0	\$214,424,513	84.0400%	\$0	\$180,202,361
12	314.000	Turbo Generator Units - Asbury	\$35,934,294	P-12	\$0	\$35,934,294	84.0400%	\$0	\$30,199,181
13	315.000	Accessory Electric Equipment - Asbury	\$6,384,012	P-13	\$0	\$6,384,012	84.0400%	\$0	\$5,365,124
14	316.000	Misc. Power Plant Equipment - Asbury	\$2,082,820	P-14	\$0	\$2,082,820	84.0400%	\$0	\$1,750,402
15		TOTAL PRODUCTION - ASBURY - STEAM	\$281,172,836		\$0	\$281,172,836		\$0	\$236,297,653
16		PRODUCTION - IATAN - STEAM							
17	310.000	Land & Land Rights - Iatan	\$121,639	P-17	\$0	\$121,639	84.0400%	\$0	\$102,225
18	311.000	Structures & Improvements - Iatan	\$4,100,103	P-18	\$0	\$4,100,103	84.0400%	\$0	\$3,445,727
19	312.000	Boiler Plant Equipment - Iatan	\$77,759,624	P-19	\$0	\$77,759,624	84.0400%	\$0	\$65,349,188
20	312.000	Unit Train - Iatan	\$329,005	P-20	\$0	\$329,005	84.0400%	\$0	\$276,496
21	314.000	Turbo Generator Units - Iatan	\$15,364,151	P-21	\$0	\$15,364,151	84.0400%	\$0	\$12,912,033
22	315.000	Accessory Electric Equipment - Iatan	\$8,423,823	P-22	\$0	\$8,423,823	84.0400%	\$0	\$7,079,381
23	316.000	Misc. Power Plant Equipment - Iatan	\$1,350,362	P-23	\$0	\$1,350,362	84.0400%	\$0	\$1,134,844
24		TOTAL PRODUCTION - IATAN - STEAM	\$107,448,707		\$0	\$107,448,707		\$0	\$90,299,894
25		PRODUCTION- IATAN 2 - STEAM							
26	311.000	Structures & Improvements - Iatan 2	\$20,954,482	P-26	\$0	\$20,954,482	84.0400%	\$0	\$17,610,147
27	311.005	Structures & Improvements - Iatan 2R	\$0	P-27	\$0	\$0	100.0000%	\$0	\$0
28	312.000	Boiler Plant Equipment - Iatan 2	\$146,505,379	P-28	\$0	\$146,505,379	84.0400%	\$0	\$123,123,121
29	312.005	Boiler Plant Equipment - Iatan 2R	\$0	P-29	\$0	\$0	100.0000%	\$0	\$0
30	314.000	Turbo Generator Units - Iatan 2	\$49,060,461	P-30	\$0	\$49,060,461	84.0400%	\$0	\$41,230,411
31	314.005	Turbo Generator Units - Iatan 2R	\$0	P-31	\$0	\$0	100.0000%	\$0	\$0
32	315.000	Accessory Electric Equipment - Iatan 2	\$12,342,741	P-32	\$0	\$12,342,741	84.0400%	\$0	\$10,372,840
33	315.005	Accessory Electric Equipment - Iatan 2R	\$0	P-33	\$0	\$0	100.0000%	\$0	\$0
34	316.000	Misc. Power Plant Equipment - Iatan 2	\$350,002	P-34	\$0	\$350,002	84.0400%	\$0	\$294,142
35	316.005	Misc. Power Plant Equipment - Iatan 2R	\$0	P-35	\$0	\$0	100.0000%	\$0	\$0
36		TOTAL PRODUCTION- IATAN 2 - STEAM	\$229,213,065		\$0	\$229,213,065		\$0	\$192,630,661
37		PRODUCTION - IATAN - COMMON - STEAM							
38	310.000	Land & Land Rights - Iatan Common	\$7,217	P-38	\$0	\$7,217	84.0400%	\$0	\$6,065
39	311.000	Structures & Improvements - Iatan Common	\$18,388,192	P-39	\$0	\$18,388,192	84.0400%	\$0	\$15,453,437
40	312.000	Boiler Plant Equipment - Iatan Common	\$40,113,500	P-40	\$0	\$40,113,500	84.0400%	\$0	\$33,711,385
41	314.000	Turbo Generator Units - Iatan Common	\$1,290,680	P-41	\$0	\$1,290,680	84.0400%	\$0	\$1,084,687
42	315.000	Accessory Electric Equipment - Iatan Common	\$5,085,098	P-42	\$0	\$5,085,098	84.0400%	\$0	\$4,273,516
43	316.000	Misc. Power Plant Equipment - Iatan Common	\$730,859	P-43	\$0	\$730,859	84.0400%	\$0	\$614,214
44		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$65,615,546		\$0	\$65,615,546		\$0	\$55,143,304
45		PRODUCTION - PLUM POINT - STEAM							
46	310.000	Land & Land Rights - Plum Point	\$956,529	P-46	\$0	\$956,529	84.0400%	\$0	\$803,867
47	311.000	Structures & Improvements - Plum Point	\$20,567,779	P-47	\$0	\$20,567,779	84.0400%	\$0	\$17,285,161
48	312.000	Boiler Point Equipment - Plum Point	\$53,872,528	P-48	\$0	\$53,872,528	84.0400%	\$0	\$45,274,473
49	312.000	Train Lease	\$5,196,478	P-49	\$0	\$5,196,478	84.0400%	\$0	\$4,367,120
50	312.000	Unit Train - Plum Point	\$12,311	P-50	\$0	\$12,311	84.0400%	\$0	\$10,346
51	314.000	Turbo Generator Units - Plum Point	\$17,270,336	P-51	\$0	\$17,270,336	84.0400%	\$0	\$14,513,990
52	315.000	Accessory Electric Equipment - Plum Point	\$5,390,591	P-52	\$0	\$5,390,591	84.0400%	\$0	\$4,530,253

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

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
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Test Year 12 Months Ending March 31, 2019
True - Up through January 31, 2020
Plant In Service

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

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True - Up through January 31, 2020
Plant In Service

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

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Adjustments to Plant in Service

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

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$25,555	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$921,636	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangibles (like 353)	\$40,684,490	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$41,631,681		\$0		
6		PRODUCTION PLANT					
7		STEAM PRODUCTION					
8		PRODUCTION - ASBURY - STEAM					
9	310.000	Land and Land Rights	\$1,134,536	0.00%	\$0	0	0.00%
10	311.000	Structures and Improvements	\$17,646,049	4.29%	\$757,016	0	0.00%
11	312.300	Boiler Plant and Equip. - Asbury	\$180,202,361	4.82%	\$8,685,754	0	0.00%
12	314.000	Turbo Generator Units - Asbury	\$30,199,181	4.89%	\$1,476,740	0	0.00%
13	315.000	Accessory Electric Equipment - Asbury	\$5,365,124	3.78%	\$202,802	0	0.00%
14	316.000	Misc. Power Plant Equipment - Asbury	\$1,750,402	3.26%	\$57,063	0	0.00%
15		TOTAL PRODUCTION - ASBURY - STEAM	\$236,297,653		\$11,179,375		
16		PRODUCTION - IATAN - STEAM					
17	310.000	Land & Land Rights - Iatan	\$102,225	0.00%	\$0	0	0.00%
18	311.000	Structures & Improvements - Iatan	\$3,445,727	1.93%	\$66,503	0	0.00%
19	312.000	Boiler Plant Equipment - Iatan	\$65,349,188	2.78%	\$1,816,707	0	0.00%
20	312.000	Unit Train - Iatan	\$276,496	6.67%	\$18,442	0	0.00%
21	314.000	Turbo Generator Units - Iatan	\$12,912,033	2.74%	\$353,790	0	0.00%
22	315.000	Accessory Electric Equipment - Iatan	\$7,079,381	2.81%	\$198,931	0	0.00%
23	316.000	Misc. Power Plant Equipment - Iatan	\$1,134,844	2.80%	\$31,776	0	0.00%
24		TOTAL PRODUCTION - IATAN - STEAM	\$90,299,894		\$2,486,149		
25		PRODUCTION- IATAN 2 - STEAM					
26	311.000	Structures & Improvements - Iatan 2	\$17,610,147	1.53%	\$269,435	0	0.00%
27	311.005	Structures & Improvements - Iatan 2R	\$0	0.00%	\$0	0	0.00%
28	312.000	Boiler Plant Equipment - Iatan 2	\$123,123,121	1.53%	\$1,883,784	0	0.00%
29	312.005	Boiler Plant Equipment - Iatan 2R	\$0	0.00%	\$0	0	0.00%
30	314.000	Turbo Generator Units - Iatan 2	\$41,230,411	1.53%	\$630,825	0	0.00%
31	314.005	Turbo Generator Units - Iatan 2R	\$0	0.00%	\$0	0	0.00%
32	315.000	Accessory Electric Equipment - Iatan 2	\$10,372,840	1.54%	\$159,742	0	0.00%
33	315.005	Accessory Electric Equipment - Iatan 2R	\$0	0.00%	\$0	0	0.00%
34	316.000	Misc. Power Plant Equipment - Iatan 2	\$294,142	1.66%	\$4,883	0	0.00%
35	316.005	Misc. Power Plant Equipment - Iatan 2R	\$0	0.00%	\$0	0	0.00%
36		TOTAL PRODUCTION- IATAN 2 - STEAM	\$192,630,661		\$2,948,669		
37		PRODUCTION - IATAN - COMMON - STEAM					
38	310.000	Land & Land Rights - Iatan Common	\$6,065	0.00%	\$0	0	0.00%
39	311.000	Structures & Improvements - Iatan Common	\$15,453,437	1.92%	\$296,706	0	0.00%
40	312.000	Boiler Plant Equipment - Iatan Common	\$33,711,385	1.80%	\$606,805	0	0.00%
41	314.000	Turbo Generator Units - Iatan Common	\$1,084,687	1.92%	\$20,826	0	0.00%
42	315.000	Accessory Electric Equipment - Iatan Common	\$4,273,516	1.92%	\$82,052	0	0.00%
43	316.000	Misc. Power Plant Equipment - Iatan Common	\$614,214	1.89%	\$11,609	0	0.00%
44		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$55,143,304		\$1,017,998		
45		PRODUCTION - PLUM POINT - STEAM					
46	310.000	Land & Land Rights - Plum Point	\$803,867	0.00%	\$0	0	0.00%

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Depreciation Expense

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

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Depreciation Expense

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

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

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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	85.3526%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	85.3526%	\$0	\$0
4	303.000	Miscellaneous Intangibles (like 353)	\$0	R-4	\$0	\$0	85.3526%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - ASBURY - STEAM							
9	310.000	Land and Land Rights	\$0	R-9	\$0	\$0	84.0400%	\$0	\$0
10	311.000	Structures and Improvements	\$7,500,846	R-10	\$0	\$7,500,846	84.0400%	\$0	\$6,303,711
11	312.300	Boiler Plant and Equip. - Asbury	\$62,568,332	R-11	\$0	\$62,568,332	84.0400%	\$0	\$52,582,426
12	314.000	Turbo Generator Units - Asbury	\$7,960,458	R-12	\$0	\$7,960,458	84.0400%	\$0	\$6,689,969
13	315.000	Accessory Electric Equipment - Asbury	\$2,829,322	R-13	\$0	\$2,829,322	84.0400%	\$0	\$2,377,762
14	316.000	Misc. Power Plant Equipment - Asbury	\$888,365	R-14	\$0	\$888,365	84.0400%	\$0	\$746,582
15		TOTAL PRODUCTION - ASBURY - STEAM	\$81,747,323		\$0	\$81,747,323		\$0	\$68,700,450
16		PRODUCTION - IATAN - STEAM							
17	310.000	Land & Land Rights - Iatan	\$0	R-17	\$0	\$0	84.0400%	\$0	\$0
18	311.000	Structures & Improvements - Iatan	\$2,836,001	R-18	\$0	\$2,836,001	84.0400%	\$0	\$2,383,375
19	312.000	Boiler Plant Equipment - Iatan	\$36,790,722	R-19	\$0	\$36,790,722	84.0400%	\$0	\$30,918,923
20	312.000	Unit Train - Iatan	\$183,575	R-20	\$0	\$183,575	84.0400%	\$0	\$154,276
21	314.000	Turbo Generator Units - Iatan	\$6,156,462	R-21	\$0	\$6,156,462	84.0400%	\$0	\$5,173,891
22	315.000	Accessory Electric Equipment - Iatan	\$3,851,109	R-22	\$0	\$3,851,109	84.0400%	\$0	\$3,236,472
23	316.000	Misc. Power Plant Equipment - Iatan	\$731,043	R-23	\$0	\$731,043	84.0400%	\$0	\$614,369
24		TOTAL PRODUCTION - IATAN - STEAM	\$50,548,912		\$0	\$50,548,912		\$0	\$42,481,306
25		PRODUCTION- IATAN 2 - STEAM							
26	311.000	Structures & Improvements - Iatan 2	\$3,157,214	R-26	\$0	\$3,157,214	84.0400%	\$0	\$2,653,323
27	311.005	Structures & Improvements - Iatan 2R	\$3,544,751	R-27	\$0	\$3,544,751	100.0000%	\$0	\$3,544,751
28	312.000	Boiler Plant Equipment - Iatan 2	\$19,517,742	R-28	\$0	\$19,517,742	84.0400%	\$0	\$16,402,710
29	312.000	Boiler Plant Equipment - Iatan 2R	\$23,321,791	R-29	\$0	\$23,321,791	100.0000%	\$0	\$23,321,791
30	314.000	Turbo Generator Units - Iatan 2	\$7,240,505	R-30	\$0	\$7,240,505	84.0400%	\$0	\$6,084,920
31	314.005	Turbo Generator Units - Iatan 2R	\$8,319,550	R-31	\$0	\$8,319,550	100.0000%	\$0	\$8,319,550
32	315.000	Accessory Electric Equipment - Iatan 2	\$1,680,612	R-32	\$0	\$1,680,612	84.0400%	\$0	\$1,412,386
33	315.005	Accessory Electric Equipment - Iatan 2R	\$2,101,102	R-33	\$0	\$2,101,102	100.0000%	\$0	\$2,101,102
34	316.000	Misc. Power Plant Equipment - Iatan 2	\$482,153	R-34	\$0	\$482,153	84.0400%	\$0	\$405,201
35	316.005	Misc. Power Plant Equipment - Iatan 2R	\$25,758	R-35	\$0	\$25,758	100.0000%	\$0	\$25,758
36		TOTAL PRODUCTION- IATAN 2 - STEAM	\$69,391,178		\$0	\$69,391,178		\$0	\$64,271,492
37		PRODUCTION - IATAN - COMMON - STEAM							
38	310.000	Land & Land Rights - Iatan Common	\$0	R-38	\$0	\$0	84.0400%	\$0	\$0
39	311.000	Structures & Improvements - Iatan Common	\$1,498,566	R-39	\$0	\$1,498,566	84.0400%	\$0	\$1,259,395
40	312.000	Boiler Plant Equipment - Iatan Common	\$6,021,497	R-40	\$0	\$6,021,497	84.0400%	\$0	\$5,060,466
41	314.000	Turbo Generator Units - Iatan Common	\$160,139	R-41	\$0	\$160,139	84.0400%	\$0	\$134,581
42	315.000	Accessory Electric Equipment - Iatan Common	\$623,813	R-42	\$0	\$623,813	84.0400%	\$0	\$524,252
43	316.000	Misc. Power Plant Equipment - Iatan Common	\$53,024	R-43	\$0	\$53,024	84.0400%	\$0	\$44,561
44		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$8,357,039		\$0	\$8,357,039		\$0	\$7,023,255
45		PRODUCTION - PLUM POINT - STEAM							
46	310.000	Land & Land Rights - Plum Point	\$0	R-46	\$0	\$0	84.0400%	\$0	\$0
47	311.000	Structures & Improvements - Plum Point	\$3,565,385	R-47	\$0	\$3,565,385	84.0400%	\$0	\$2,996,350
48	312.000	Boiler Point Equipment - Plum Point	\$9,467,438	R-48	\$0	\$9,467,438	84.0400%	\$0	\$7,956,435
49	312.000	Train Lease	\$3,148,260	R-49	\$0	\$3,148,260	84.0400%	\$0	\$2,645,798
50	312.000	Unit Train - Plum Point	\$3,533	R-50	\$0	\$3,533	84.0400%	\$0	\$2,969
51	314.000	Turbo Generator Units - Plum Point	\$2,996,225	R-51	\$0	\$2,996,225	84.0400%	\$0	\$2,518,027
52	315.000	Accessory Electric Equipment - Plum Point	\$1,040,781	R-52	\$0	\$1,040,781	84.0400%	\$0	\$874,672

THE EMPIRE DISTRICT ELECTRIC COMPANY
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True - Up through January 31, 2020
Accumulated Depreciation Reserve

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

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Accumulated Depreciation Reserve

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

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

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

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-163	Structures & Improvements - GP	390.000		-\$985,040		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$985,040		\$0	
R-164	Office Furniture & Equipment - GP	391.000		-\$420,563		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$420,563		\$0	
R-165	Computer Equipment - GP	391.010		-\$1,668,510		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,668,510		\$0	
R-172	Communication Equipment - GP	397.000		-\$919,458		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$919,458		\$0	
R-173	Miscellaneous Equipment - GP	398.000		-\$27,331		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$27,331		\$0	
Total Reserve Adjustments				-\$4,020,902		\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY

Case No. ER-2019-0374

Test Year 12 Months Ending March 31, 2019

True - Up through January 31, 2020

Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$36,700,876	42.13	12.00	30.13	0.082548	\$3,029,584
3	Federal Income Tax Withheld	\$20,164,615	42.13	15.50	26.63	0.072959	\$1,471,190
4	State Income Tax Withheld	\$340,877	42.13	20.06	22.07	0.060466	\$20,611
5	FICA Taxes Withheld	\$3,232,991	42.13	15.50	26.63	0.072959	\$235,876
6	Accrued Vacation	\$1,566,966	42.13	365.00	-322.87	-0.884575	-\$1,386,099
7	Fuel - Coal	\$34,485,418	42.13	25.11	17.02	0.046630	\$1,608,055
8	Fuel - Gas	\$39,982,460	42.13	37.17	4.96	0.013589	\$543,322
9	Fuel - Purchased Oil	\$587,483	42.13	21.47	20.66	0.056603	\$33,253
10	Purchased Power	\$40,794,906	42.13	34.16	7.97	0.021836	\$890,798
11	401K	\$6,348,400	42.13	11.06	31.07	0.085123	\$540,395
12	Life Insurance and AD&D	\$155,165	42.13	25.75	16.38	0.044877	\$6,963
13	Employers Healthcare/Dental/Vision	\$4,652,391	42.13	11.29	30.84	0.084493	\$393,094
14	Pension & OPEB Expense	\$9,882,816	42.13	60.75	-18.62	-0.051014	-\$504,162
15	PSC Assessment	\$903,545	42.13	-25.50	67.63	0.185288	\$167,416
16	Incentive Compensation	\$222,780	42.13	290.50	-248.37	-0.680466	-\$151,594
17	Bad Debt Expense	\$1,875,800	0.00	0.00	0.00	0.000000	\$0
18	Cash Vouchers	\$90,877,959	42.13	35.14	6.99	0.019151	\$1,740,404
19	TOTAL OPERATION AND MAINT. EXPENSE	\$292,775,448					\$8,639,106
20	TAXES						
21	FICA - Employer Portion	\$3,232,991	42.13	15.50	26.63	0.072959	\$235,876
22	Federal Unemployment Taxes	\$20,426	42.13	75.20	-33.07	-0.090603	-\$1,851
23	State Unemployment Taxes	\$103,796	42.13	75.20	-33.07	-0.090603	-\$9,404
24	MO Gross Receipts Tax	\$9,923,690	26.92	16.90	10.02	0.027452	\$272,425
25	Property Tax	\$18,610,532	42.13	204.80	-162.67	-0.445671	-\$8,294,174
26	Sales Tax	\$13,581,160	26.92	4.53	22.39	0.061342	\$833,096
27	TOTAL TAXES	\$45,472,595					-\$6,964,032
28	OTHER EXPENSES						
29	TOTAL OTHER EXPENSES	\$0					\$0
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,675,074
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$13,442,159	42.13	39.38	2.75	0.007534	\$101,273
33	State Tax Offset	\$2,387,050	42.13	39.38	2.75	0.007534	\$17,984
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$30,263,768	42.13	91.11	-48.98	-0.134192	-\$4,061,156
36	TOTAL OFFSET FROM RATE BASE	\$46,092,977					-\$3,941,899
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$2,266,825

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Retail Revenue - MO only	\$514,937,308			Rev-2		\$514,937,308	100.0000%	-\$46,340,779	\$468,596,529		
Rev-3	0.000	Sales for Resale - On System	\$23,061,343			Rev-3		\$23,061,343	0.0000%	\$0	\$0		
Rev-4	0.000	Sales for Resale - Off System	\$29,683,276			Rev-4		\$29,683,276	82.5000%	\$2,521,575	\$27,010,278		
Rev-5		TOTAL RETAIL RATE REVENUE	\$567,681,927					\$567,681,927		-\$43,819,204	\$495,606,807		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	448.000	Interdepartment Sales	\$329,179			Rev-7		\$329,179	100.0000%	\$0	\$329,179		
Rev-8	449.000	Rate Ref - Tax Reform	-\$11,728,453			Rev-8		-\$11,728,453	100.0000%	\$11,728,453	\$0		
Rev-9	450.000	Forfeited Discounts	\$1,975,731			Rev-9		\$1,975,731	100.0000%	\$0	\$1,975,731		
Rev-10	451.000	Reconnect/Misc.	\$115,423			Rev-10		\$115,423	100.0000%	\$0	\$115,423		
Rev-11	454.000	Rent	\$1,027,509			Rev-11		\$1,027,509	100.0000%	-\$41,241	\$986,268		
Rev-12	456.000	Other Electric Revenue	\$677,552			Rev-12		\$677,552	89.0671%	-\$38,661	\$564,815		
Rev-13	456.100	Other Electric Revenue - DA	\$334,990			Rev-13		\$334,990	100.0000%	-\$10,967	\$324,023		
Rev-14	457.000	Other Electric - Transmission	\$10,034,982			Rev-14		\$10,034,982	84.0400%	-\$2,864,735	\$5,568,664		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$2,766,913					\$2,766,913		\$8,772,849	\$9,864,103		
Rev-16		TOTAL OPERATING REVENUES	\$570,448,840					\$570,448,840		-\$35,046,355	\$505,470,910		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Operation Supervision & Engineering	\$2,059,920	\$1,507,859	\$552,061	E-4	\$80,749	\$2,140,669	84.0400%	\$89,370	\$1,888,388	\$1,414,611	\$473,777
5	500.100	Iatan/Plum Point Deferred Oper. Exp - MO Only	\$112,161	\$0	\$112,161	E-5	-\$112,161	\$0	100.0000%	\$0	\$0	\$0	\$0
6	501.000	Fuel	\$45,979,364	\$156,505	\$45,822,859	E-6	-\$7,206,418	\$38,772,946	82.5000%	\$8,356	\$31,996,036	\$138,819	\$31,857,217
7	501.100	Fuel - MO Only	\$8,574,265	\$0	\$8,574,265	E-7	\$0	\$8,574,265	100.0000%	\$109,385	\$8,683,650	\$0	\$8,683,650
8	502.000	Steam Expenses	\$2,173,513	\$383,620	\$1,789,893	E-8	\$246,286	\$2,419,799	82.5000%	\$0	\$1,996,335	\$329,932	\$1,666,403
9	505.000	Electric Expenses	\$1,725,277	\$995,495	\$729,782	E-9	\$78,414	\$1,803,691	84.0400%	\$0	\$1,515,822	\$872,155	\$643,667
10	506.000	Misc. Steam Power Expense	\$2,740,186	\$273,471	\$2,466,715	E-10	\$175,487	\$2,915,673	84.0400%	\$0	\$2,450,332	\$239,589	\$2,210,743
11	507.000	Rents	\$35,099	\$0	\$35,099	E-11	-\$2,668	\$32,431	84.0400%	\$0	\$27,255	\$0	\$27,255
12		TOTAL OPERATION & MAINTENANCE EXPENSE	\$63,399,785	\$3,316,950	\$60,082,835		-\$6,740,311	\$56,659,474		\$207,111	\$48,557,818	\$2,995,106	\$45,562,712
13		TOTAL STEAM POWER GENERATION	\$63,399,785	\$3,316,950	\$60,082,835		-\$6,740,311	\$56,659,474		\$207,111	\$48,557,818	\$2,995,106	\$45,562,712
14		ELECTRIC MAINTENANCE EXPENSE											
15	510.000	Maintenance Supervision	\$1,120,780	\$625,266	\$495,514	E-15	-\$51,430	\$1,069,350	82.5000%	\$40,902	\$923,116	\$578,661	\$344,455
16	510.100	Iatan/Plum Point Deferred Elec. Exp. - MO Only	\$112,161	\$0	\$112,161	E-16	-\$112,161	\$0	100.0000%	\$0	\$0	\$0	\$0
17	511.000	Maintenance of Structures	\$1,196,519	\$229,604	\$966,915	E-17	-\$9,885	\$1,186,634	84.0400%	\$0	\$997,247	\$201,156	\$796,091
18	512.000	Maintenance of Boiler Plant	\$4,372,385	\$823,193	\$3,549,192	E-18	\$1,237,996	\$5,610,381	82.5000%	\$0	\$4,628,564	\$707,985	\$3,920,579
19	513.000	Maintenance of Electric Plant	\$1,486,934	\$209,568	\$1,277,366	E-19	\$207,526	\$1,694,460	82.5000%	\$0	\$1,397,930	\$180,239	\$1,217,691
20	514.000	Maintenance of Misc. Steam Plant	\$2,719,907	\$595,805	\$2,124,102	E-20	-\$1,159,792	\$1,560,115	84.0400%	\$0	\$1,311,121	\$521,986	\$789,135
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$11,008,686	\$2,483,436	\$8,525,250		\$112,254	\$11,120,940		\$40,902	\$9,257,978	\$2,190,027	\$7,067,951
22		NUCLEAR POWER GENERATION											
23		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
24		HYDRAULIC POWER GENERATION											
25		OPERATION - HP											
26	535.000	Operation Surperv/ & Engin. Hydro	\$39,341	\$33,170	\$6,171	E-26	\$221	\$39,562	84.0400%	-\$1,273	\$31,975	\$27,787	\$4,188
27	537.000	Hydraulic Expenses	\$40,061	\$3,678	\$36,383	E-27	-\$27,464	\$12,597	84.0400%	\$0	\$10,586	\$3,222	\$7,364
28	538.000	Electric Expense Hydro	\$19,667	\$20,173	-\$506	E-28	\$8,695	\$28,362	84.0400%	\$0	\$23,836	\$17,674	\$6,162
29	539.000	Misc. Hydraulic Power Gen. Expenses	\$314,607	\$101,032	\$213,575	E-29	-\$23,150	\$291,457	84.0400%	\$0	\$244,940	\$88,514	\$156,426
30		TOTAL OPERATION - HP	\$413,676	\$158,053	\$255,623		-\$41,698	\$371,978		-\$1,273	\$311,337	\$137,197	\$174,140
31		MAINTANENCE - HP											
32	541.000	Maintenance Superv. & Engineering	\$30,811	\$30,025	\$786	E-32	\$4,183	\$34,994	84.0400%	-\$1,127	\$28,282	\$25,178	\$3,104
33	542.000	Maintenance of Structures - Maint.	\$44,736	\$36,247	\$8,489	E-33	-\$735	\$44,001	84.0400%	\$0	\$36,978	\$31,756	\$5,222
34	543.000	Maint. of Reservoirs, Dams & Waterways	\$217,370	\$59,445	\$157,925	E-34	-\$92,656	\$124,714	84.0400%	\$0	\$104,810	\$52,080	\$52,730
35	544.000	Maintenance of Electric Plant	\$35,882	\$34,279	\$1,603	E-35	\$5,567	\$41,449	84.0400%	\$0	\$34,834	\$30,032	\$4,802
36	545.000	Maint. of Misc. Hydraulic Plant	\$90,232	\$77,935	\$12,297	E-36	\$13,180	\$103,412	84.0400%	\$0	\$86,907	\$68,279	\$18,628
37		TOTAL MAINTANENCE - HP	\$419,031	\$237,931	\$181,100		-\$70,461	\$348,570		-\$1,127	\$291,811	\$207,325	\$84,486
38		TOTAL HYDRAULIC POWER GENERATION	\$832,707	\$395,984	\$436,723		-\$112,159	\$720,548		-\$2,400	\$603,148	\$344,522	\$258,626
39		OTHER POWER GENERATION											
40		OPERATION - OP											
41	546.000	Operation Superv. & Engineering	\$1,046,643	\$986,652	\$59,991	E-41	\$15,016	\$1,061,659	84.0400%	\$117,821	\$1,010,040	\$982,230	\$27,810
42	547.000	Fuel - Operation OP	\$63,708,115	\$2,384	\$63,705,731	E-42	-\$8,409,714	\$55,298,401	82.5000%	\$1,205	\$45,622,386	\$3,255	\$45,619,131
43	547.300	Fuel - Operation OP - Partial Allocation	-\$103,281	\$0	-\$103,281	E-43	\$0	-\$103,281	84.0400%	\$0	-\$86,797	\$0	-\$86,797
44	548.000	Generation Expenses	\$3,762,689	\$2,257,472	\$1,505,217	E-44	-\$125,519	\$3,637,170	84.0400%	\$5,649	\$3,062,326	\$1,983,425	\$1,078,901
45	549.000	Misc. Other Power Generation Expense	\$1,164,105	\$207,625	\$956,480	E-45	\$490,492	\$1,654,597	84.0400%	\$6,000	\$1,396,523	\$187,900	\$1,208,623
46		TOTAL OPERATION - OP	\$69,578,271	\$3,454,133	\$66,124,138		-\$8,029,725	\$61,548,546		\$130,675	\$51,004,478	\$3,156,810	\$47,847,668
47		MAINTANENCE - OP											
48	551.000	Prod Comb. - Maintenance Superv & Engin.	\$872,738	\$881,605	-\$8,867	E-48	\$34,635	\$907,373	84.0400%	\$43,930	\$806,486	\$816,306	-\$9,820
49	552.000	Prod Comb Turbo - Main. Of Structures	\$429,887	\$102,363	\$327,524	E-49	-\$56,982	\$372,905	84.0400%	\$0	\$313,390	\$89,681	\$223,709
50	553.000	Prod - Maint of Gen & Electric Plant	\$12,654,580	\$1,032,904	\$11,621,676	E-50	\$4,671,737	\$17,326,317	84.0400%	\$0	\$14,561,037	\$904,930	\$13,656,107
51	554.000	Prod Maint Misc Other Power Gener.	\$758,047	\$457,935	\$300,112	E-51	\$43,264	\$801,311	84.0400%	\$0	\$673,422	\$401,198	\$272,224
52		TOTAL MAINTANENCE - OP	\$14,715,252	\$2,474,807	\$12,240,445		\$4,692,654	\$19,407,906		\$43,930	\$16,354,335	\$2,212,115	\$14,142,220
53		TOTAL OTHER POWER GENERATION	\$84,293,523	\$5,928,940	\$78,364,583		-\$3,337,071	\$80,956,452		\$174,605	\$67,358,813	\$5,368,925	\$61,989,888
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power (Energy Only)	\$58,633,660	\$0	\$58,633,660	E-55	\$8,299,556	\$66,933,216	82.5000%	\$0	\$55,219,903	\$0	\$55,219,903
56	556.000	System Control & Load Dispatching	\$3,950,165	\$1,817,005	\$2,133,160	E-56	\$84,311	\$4,034,476	84.0400%	\$76,911	\$3,467,484	\$1,668,793	\$1,798,691
57	557.000	Other Expense - Power Supply	\$431,257	\$0	\$431,257	E-57	\$81,631	\$512,888	84.0400%	\$0	\$431,031	\$0	\$431,031
58	421.000	Iatan/Plum Point Deferred Exp	\$121,692	\$0	\$121,692	E-58	\$0	\$121,692	84.0400%	\$0	\$102,270	\$0	\$102,270
59		TOTAL OTHER POWER SUPPLY EXPENSES	\$63,136,774	\$1,817,005	\$61,319,769		\$8,465,498	\$71,602,272		\$76,911	\$59,220,688	\$1,668,793	\$57,551,895
60		TOTAL POWER PRODUCTION EXPENSES	\$222,671,475	\$13,942,315	\$208,729,160		-\$1,611,789	\$221,059,686		\$497,129	\$184,998,445	\$12,567,373	\$172,431,072
61		TRANSMISSION EXPENSES											
62		OPERATION - TRANSMISSION EXP.											
63	560.000	Operation Superv. and Engin.	\$300,290	\$161,724	\$138,566	E-63	\$6,870	\$307,160	84.0400%	\$7,164	\$265,301	\$148,850	\$116,451
64	561.000	Tranmission Expense	\$601,555	\$591,301	\$10,254	E-64	\$25,120	\$626,675	84.0400%	\$10,447	\$537,104	\$528,487	\$8,617

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65	562.000	Station Expenses	\$501,514	\$134,316	\$367,198	E-65	\$138	\$501,652	84.0400%	\$0	\$421,588	\$117,674	\$303,914
66	563.000	Overhead Line Expenses	\$44,827	\$31,984	\$12,843	E-66	\$1,359	\$46,186	84.0400%	\$0	\$38,814	\$28,021	\$10,793
67	565.000	Transmission of Electric By Others	\$19,343,445	\$0	\$19,343,445	E-67	\$1,490,277	\$20,833,722	84.0400%	\$0	\$17,508,660	\$0	\$17,508,660
68	566.000	Misc. Transmission Expenses	\$32,435	\$13,582	\$18,853	E-68	\$577	\$33,012	84.0400%	\$0	\$27,743	\$11,899	\$15,844
69	567.000	Rents - Transmission	\$175	\$0	\$175	E-69	\$0	\$175	84.0400%	\$0	\$147	\$0	\$147
70		TOTAL OPERATION - TRANSMISSION EXP.	\$20,824,241	\$932,907	\$19,891,334		\$1,524,341	\$22,348,582		\$17,611	\$18,799,357	\$834,931	\$17,964,426
71		MAINTENANCE - TRANSMISSION EXP.											
72	568.000	Maintenance Supervision & Engin.	\$89,896	\$104,255	-\$14,359	E-72	\$4,429	\$94,325	84.0400%	\$5,876	\$85,147	\$97,214	-\$12,067
73	569.000	Trans Maintenance of Structures	\$9,285	\$2,345	\$6,940	E-73	\$100	\$9,385	84.0400%	\$0	\$7,887	\$2,055	\$5,832
74	570.000	Trans Maintenance of Station Equipment	\$1,786,284	\$1,148,968	\$637,316	E-74	\$77,529	\$1,863,813	84.0400%	-\$6,504	\$1,559,844	\$1,000,109	\$559,735
75	571.000	Trans Maintenance of Overhead Lines	\$2,946,856	\$201,833	\$2,745,023	E-75	\$8,574	\$2,955,430	84.0400%	\$13,951	\$2,497,694	\$190,777	\$2,306,917
76	571.100	Tracker Adjustment - MO Only	\$61,980	\$0	\$61,980	E-76	\$0	\$61,980	100.0000%	\$0	\$61,980	\$0	\$61,980
77		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,894,301	\$1,457,401	\$3,436,900		\$90,632	\$4,984,933		\$13,323	\$4,212,552	\$1,290,155	\$2,922,397
78		TOTAL TRANSMISSION EXPENSES	\$25,718,542	\$2,390,308	\$23,328,234		\$1,614,973	\$27,333,515		\$30,934	\$23,011,909	\$2,125,086	\$20,886,823
79		DISTRIBUTION EXPENSES											
80		OPERATION - DIST. EXPENSES											
81	580.000	Distrb. - Operation Supervision & Engin.	\$1,162,576	\$915,364	\$247,212	E-81	\$38,267	\$1,200,843	87.5711%	\$60,246	\$1,111,837	\$895,894	\$215,943
82	582.000	Distrb. - Station Expense	\$212,120	\$164,627	\$47,493	E-82	\$6,994	\$219,114	87.5711%	\$0	\$191,880	\$150,290	\$41,590
83	583.000	Distrb. - Overhead Line Expense	\$1,292,346	\$747,701	\$544,645	E-83	\$31,764	\$1,324,110	87.5711%	-\$215	\$1,159,323	\$682,371	\$476,952
84	584.000	Distrb. - Underground Line Expenses	\$831,841	\$90,415	\$741,426	E-84	\$3,841	\$835,682	87.5711%	\$0	\$731,816	\$82,541	\$649,275
85	585.000	Distrb. - Street Lighting & Signal System Exp.	\$35,848	\$2,336	\$33,512	E-85	\$99	\$35,947	87.5711%	\$0	\$31,479	\$2,132	\$29,347
86	586.000	Distrb. - Meters	\$3,014,516	\$2,350,711	\$663,805	E-86	\$99,864	\$3,114,380	87.5711%	\$290	\$2,727,586	\$2,146,285	\$581,301
87	587.000	Distrb. - Customer Installations Expense	\$307,323	\$266,202	\$41,121	E-87	\$11,309	\$318,632	87.5711%	\$0	\$279,029	\$243,019	\$36,010
88	588.000	Distrb. - Misc. Distribution Expense	\$1,366,942	\$413,518	\$953,424	E-88	\$17,617	\$1,384,559	87.5711%	\$27,474	\$1,239,948	\$404,980	\$834,968
89	589.000	Distrb. - Rents	\$2,302	\$0	\$2,302	E-89	\$0	\$2,302	87.5711%	\$0	\$2,016	\$0	\$2,016
90		TOTAL OPERATION - DIST. EXPENSES	\$8,225,814	\$4,950,874	\$3,274,940		\$209,755	\$8,435,569		\$87,795	\$7,474,914	\$4,607,512	\$2,867,402
91		MAINTENANCE - DISTRIB. EXPENSES											
92	590.000	Distrb. Maintenance Supervision & Engin.	\$227,570	\$215,067	\$12,503	E-92	\$9,137	\$236,707	87.5711%	\$17,979	\$225,266	\$214,317	\$10,949
93	591.000	Distrb. Maintenance of Structures	\$163,150	\$74,952	\$88,198	E-93	\$3,184	\$166,334	87.5711%	\$0	\$145,661	\$68,425	\$77,236
94	592.000	Distrb. Maintenance of Station Equipment	\$2,057,453	\$1,002,396	\$1,055,057	E-94	\$42,584	\$2,100,037	87.5711%	\$0	\$1,839,025	\$915,100	\$923,925
95	593.000	Distrb. Maintenance of Overhead Lines	\$12,402,270	\$1,789,041	\$10,613,229	E-95	\$75,816	\$12,478,086	87.5711%	\$17,036	\$10,944,234	\$1,650,276	\$9,293,958
96	593.100	May 2011 Tornado O & M Amortization	\$84,402	\$0	\$84,402	E-96	\$0	\$84,402	100.0000%	\$0	\$84,402	\$0	\$84,402
97	593.200	KS Ice Storm Amortization	\$132,681	\$0	\$132,681	E-97	-\$132,681	\$0	0.0000%	\$0	\$0	\$0	\$0
98	593.300	Vegetation Amortization	\$357,478	\$0	\$357,478	E-98	\$0	\$357,478	87.5711%	\$0	\$313,047	\$0	\$313,047
99	594.000	Distrb. Maintenance of Underground Line	\$828,941	\$436,545	\$392,396	E-99	\$18,546	\$847,487	87.5711%	\$2,786	\$744,939	\$401,314	\$343,625
100	595.000	Distrb. Maintenance of Line Transformers	\$387,708	\$212,145	\$175,563	E-100	\$9,012	\$396,720	87.5711%	\$0	\$347,412	\$193,670	\$153,742
101	596.000	Distrb. Maintenance of St Lights/Signal	\$379,836	\$243,202	\$136,634	E-101	\$10,332	\$390,168	87.5711%	\$0	\$341,675	\$222,023	\$119,652
102	597.000	Distrb. Maintenance of Meters	\$336,256	\$326,409	\$9,847	E-102	\$13,867	\$350,123	87.5711%	\$0	\$306,606	\$297,983	\$8,623
103	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$205,342	\$130,261	\$75,081	E-103	\$5,534	\$210,876	87.5711%	\$0	\$184,666	\$118,917	\$65,749
104		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$17,563,087	\$4,430,018	\$13,133,069		\$55,331	\$17,618,418		\$37,801	\$15,476,933	\$4,082,025	\$11,394,908
105		TOTAL DISTRIBUTION EXPENSES	\$25,788,901	\$9,380,892	\$16,408,009		\$265,086	\$26,053,987		\$125,596	\$22,951,847	\$8,689,537	\$14,262,310
106		CUSTOMER ACCOUNTS EXPENSE											
107	901.000	Customer Accounts Supervision	\$780,655	\$743,783	\$36,872	E-107	\$31,584	\$812,239	89.0671%	\$90,377	\$813,814	\$780,986	\$32,828
108	902.000	Customer Acts. Meter Reading Expense	\$2,111,299	\$1,721,688	\$389,611	E-108	\$73,142	\$2,184,441	89.0671%	\$4,720	\$1,950,338	\$1,603,323	\$347,015
109	903.000	Customer Records & Collection	\$3,997,362	\$2,453,510	\$1,543,852	E-109	\$1,409,621	\$5,406,983	89.0671%	\$22,565	\$4,838,408	\$2,300,742	\$2,537,666

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110	904.000	Uncollectible Accounts	\$2,368,318	\$0	\$2,368,318	E-110	-\$225,950	\$2,142,368	89.0671%	\$0	\$1,908,145	\$0	\$1,908,145
111	905.000	Misc. Customer Accounts Expense	\$194,066	\$7,309	\$186,757	E-111	\$16,583	\$210,649	89.0671%	\$0	\$187,619	\$6,787	\$180,832
112		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,451,700	\$4,926,290	\$4,525,410		\$1,304,980	\$10,756,680		\$117,662	\$9,698,324	\$4,691,838	\$5,006,486
113		CUSTOMER SERVICE & INFO. EXP.											
114	907.000	Customer Service Supervision	\$199,004	\$186,170	\$12,834	E-114	\$7,909	\$206,913	89.0671%	\$13,861	\$198,153	\$186,722	\$11,431
115	908.000	Customer Assistance Expense	\$186,208	\$186,420	-\$212	E-115	\$7,920	\$194,128	89.0671%	\$100,327	\$273,231	\$279,608	-\$6,377
116	908.100	Retail Indut Cust Assistance - Retail	\$457,899	\$414,782	\$43,117	E-116	\$17,621	\$475,520	89.0671%	\$0	\$423,532	\$385,129	\$38,403
117	908.200	Cust Program Collaborative Exp. - MO Only	\$1,616,720	\$0	\$1,616,720	E-117	\$0	\$1,616,720	100.0000%	\$0	\$1,616,720	\$0	\$1,616,720
118	908.300	Wholesale Customer Assistance - Wholesale	\$96,207	\$95,888	\$319	E-118	\$4,074	\$100,281	0.0000%	\$0	\$0	\$0	\$0
119	908.400	Retail Commercial Cust Assist - Retail	\$550,431	\$499,522	\$50,909	E-119	\$21,221	\$571,652	89.0671%	\$0	\$509,154	\$463,811	\$45,343
120	908.500	Retail Residential Cust Assist - Retail	\$243,459	\$229,012	\$14,447	E-120	\$9,729	\$253,188	89.0671%	\$0	\$225,508	\$212,640	\$12,868
121	908.600	Low Income Weatherization Program	\$368	\$0	\$368	E-121	\$0	\$368	89.0671%	\$0	\$328	\$0	\$328
122	908.700	MO Low Inc Weather ER-2014-0351	\$437,500	\$0	\$437,500	E-122	\$0	\$437,500	100.0000%	\$0	\$437,500	\$0	\$437,500
123	908.800	Solar Rebate Amortization ER-2016-0023	\$620,055	\$0	\$620,055	E-123	\$0	\$620,055	89.0671%	\$0	\$552,265	\$0	\$552,265
124	908.900	Energy Efficiency Cost Recovery	\$98,875	\$0	\$98,875	E-124	\$0	\$98,875	89.0671%	\$0	\$88,065	\$0	\$88,065
125	909.000	Information & Instructional Advertising	\$120,804	\$0	\$120,804	E-125	\$0	\$120,804	89.0671%	-\$20,740	\$86,857	\$0	\$86,857
126	910.000	Misc. Customer Service Expense	\$15,494	\$0	\$15,494	E-126	\$0	\$15,494	89.0671%	\$0	\$13,800	\$0	\$13,800
127		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$4,643,024	\$1,611,794	\$3,031,230		\$68,474	\$4,711,498		\$93,448	\$4,425,113	\$1,527,910	\$2,897,203
128		SALES EXPENSES											
129	912.000	Sales Demonstrating & Selling Expense	\$156,161	\$110,259	\$45,902	E-129	\$4,684	\$160,845	89.4464%	\$15,960	\$159,830	\$118,772	\$41,058
130	916.000	Miscellaneous Sales Expense	\$485	\$0	\$485	E-130	\$0	\$485	89.4464%	\$0	\$434	\$0	\$434
131		TOTAL SALES EXPENSES	\$156,646	\$110,259	\$46,387		\$4,684	\$161,330		\$15,960	\$160,264	\$118,772	\$41,492
132		ADMIN. & GENERAL EXPENSES											
133		OPERATION- ADMIN. & GENERAL EXP.											
134	920.000	Administrative & General Salaries	\$11,071,025	\$10,834,166	\$236,859	E-134	-\$401,409	\$10,669,616	87.5515%	\$103,714	\$9,445,123	\$9,237,749	\$207,374
135	921.000	Office Supplies & Expenses	\$3,996,405	\$12,639	\$3,983,766	E-135	-\$176,421	\$3,819,984	87.5515%	-\$1,775	\$3,342,679	\$11,536	\$3,331,143
136	922.000	Administrative Expenses Transferred - Credit	-\$12,240,394	-\$3,380,592	-\$8,859,802	E-136	-\$138,860	-\$12,379,254	87.5515%	\$13,182	-\$10,825,041	-\$3,071,731	-\$7,753,310
137	923.000	Outside Services Employed	\$21,858,400	\$612,271	\$21,246,129	E-137	-\$688,458	\$21,169,942	87.5515%	\$330,696	\$18,865,297	\$441,407	\$18,423,890
138	924.000	Property Insurance	\$1,994,604	\$0	\$1,994,604	E-138	-\$116,757	\$1,877,847	87.5515%	\$0	\$1,644,083	\$0	\$1,644,083
139	925.000	Injuries and Damages	\$3,532,856	\$765	\$3,532,091	E-139	-\$940,306	\$2,592,550	87.5515%	\$0	\$2,269,817	\$698	\$2,269,119
140	926.000	Employee Pensions and Benefits	\$17,604,939	\$119,387	\$17,485,552	E-140	\$61,374	\$17,666,313	87.5515%	\$3,457,535	\$18,924,657	\$3,491,627	\$15,433,030
141	928.000	Regulatory Commission Expenses	\$1,162,154	\$0	\$1,162,154	E-141	\$0	\$1,162,154	100.0000%	-\$37,076	\$1,125,078	\$0	\$1,125,078
142	929.000	Duplicate Charges - Credit	-\$287,296	\$0	-\$287,296	E-142	\$0	-\$287,296	87.5515%	\$0	-\$251,532	\$0	-\$251,532
143	930.000	General Advertising Expense	\$820,068	\$25,787	\$794,281	E-143	-\$319,076	\$500,992	87.5515%	-\$1,621	\$437,005	\$23,536	\$413,469
144	931.000	Admin & General - Rents	\$12,785	\$0	\$12,785	E-144	\$392	\$13,177	87.5515%	\$0	\$11,537	\$0	\$11,537
145		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$49,525,546	\$8,224,423	\$41,301,123		-\$2,719,521	\$46,806,025		\$3,864,655	\$44,988,703	\$10,134,822	\$34,853,881
146		MAINT., ADMIN. & GENERAL EXP.											
147	935.000	Maintenance of General Plant	\$600,034	\$164,664	\$435,370	E-147	\$6,995	\$607,029	87.5515%	\$2,636	\$534,099	\$152,926	\$381,173
148		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$600,034	\$164,664	\$435,370		\$6,995	\$607,029		\$2,636	\$534,099	\$152,926	\$381,173
149		TOTAL ADMIN. & GENERAL EXPENSES	\$50,125,580	\$8,389,087	\$41,736,493		-\$2,712,526	\$47,413,054		\$3,867,291	\$45,522,802	\$10,287,748	\$35,235,054
150		INTEREST ON CUSTOMER DEPOSITS											
151	431.100	Customer Deposit Interest	\$1,214,310	\$0	\$1,214,310	E-151	\$0	\$1,214,310	100.0000%	\$792,434	\$2,006,744	\$0	\$2,006,744
152		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,214,310	\$0	\$1,214,310		\$0	\$1,214,310		\$792,434	\$2,006,744	\$0	\$2,006,744
153		DEPRECIATION EXPENSE											

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154	403.000	Depreciation Expense, Dep. Exp.	\$78,107,649	See note (1)	See note (1)	E-154	See note (1)	\$78,107,649	84.0400%	\$5,782,214	\$71,423,882	See note (1)	See note (1)
155		TOTAL DEPRECIATION EXPENSE	\$78,107,649	\$0	\$0		\$0	\$78,107,649		\$5,782,214	\$71,423,882	\$0	\$0
156		AMORTIZATION EXPENSE											
157	0.000	DSM/Pre-MEEIA Amortization	\$0	\$0	\$0	E-157	\$0	\$0	100.0000%	\$1,447,308	\$1,447,308	\$0	\$1,447,308
158	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-158	\$0	\$0	100.0000%	\$1,987	\$1,987	\$0	\$1,987
159	0.000	Carrying Costs Iatan 1	\$0	\$0	\$0	E-159	\$0	\$0	100.0000%	\$84,729	\$84,729	\$0	\$84,729
160	0.000	Carrying Costs Iatan 2	\$0	\$0	\$0	E-160	\$0	\$0	100.0000%	\$44,828	\$44,828	\$0	\$44,828
161	403.001	Solar Rebate Amortization	\$0	\$0	\$0	E-161	\$0	\$0	100.0000%	\$2,067,690	\$2,067,690	\$0	\$2,067,690
162	403.003	MO Iatan 1 AmDp ER-2010-0130 - MO Only	\$45,661	\$0	\$45,661	E-162	\$0	\$45,661	100.0000%	\$0	\$45,661	\$0	\$45,661
163	403.009	MO Iatan 2 AmDp ER-2011-0004 - MO Only	\$49,430	\$0	\$49,430	E-163	\$0	\$49,430	100.0000%	\$0	\$49,430	\$0	\$49,430
164	0.000	Amortization of TCJA stub period	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	-\$2,345,691	-\$2,345,691	\$0	-\$2,345,691
165	403.011	MO PlmPt Amrt Dep ER-2011-0004 - MO Only	\$669	\$0	\$669	E-165	\$0	\$669	100.0000%	\$0	\$669	\$0	\$669
166	403.012	Amort 5-22-11 Tornado - MO Only	\$134,549	\$0	\$134,549	E-166	\$0	\$134,549	100.0000%	\$183,564	\$318,113	\$0	\$318,113
167	0.000	Low Income Pilot Program Amortization	\$0	\$0	\$0	E-167	\$0	\$0	100.0000%	\$41,667	\$41,667	\$0	\$41,667
168	404.000	Amortization of Electric Plant	\$3,943,029	\$0	\$3,943,029	E-168	\$26,236	\$3,969,265	85.3526%	\$0	\$3,387,871	\$0	\$3,387,871
169		TOTAL AMORTIZATION EXPENSE	\$4,173,338	\$0	\$4,173,338		\$26,236	\$4,199,574		\$1,526,082	\$5,144,262	\$0	\$5,144,262
170		OTHER OPERATING EXPENSES											
171	408.141	Prov - Foab Taxes - Electric	\$2,569,713	\$0	\$2,569,713	E-171	\$435,771	\$3,005,484	72.8500%	\$0	\$2,189,495	\$317,459	\$1,872,036
172	408.144	Payroll Taxes - Iatan	\$227,507	\$0	\$227,507	E-172	\$0	\$227,507	72.8500%	\$0	\$165,739	\$0	\$165,739
173	408.511	Prov - Fed Unemp Compens Tax	\$20,015	\$0	\$20,015	E-173	\$411	\$20,426	72.8500%	\$0	\$14,880	\$299	\$14,581
174	408.512	Prov - St Unemp Compens Tax	\$99,901	\$0	\$99,901	E-174	\$3,895	\$103,796	72.8500%	\$0	\$75,616	\$2,838	\$72,778
175	408.610	Property Tax	\$22,159,206	\$0	\$22,159,206	E-175	\$6,044,839	\$28,204,045	89.1301%	\$0	\$25,138,294	\$0	\$25,138,294
176	408.910	Prov - Escorp Franchise Tax	\$27,000	\$0	\$27,000	E-176	\$0	\$27,000	0.0000%	\$0	\$0	\$0	\$0
177	408.930	Prov - City Tax or Fee	\$10,770,522	\$0	\$10,770,522	E-177	-\$9,923,350	\$847,172	0.0000%	\$0	\$0	\$0	\$0
178		TOTAL OTHER OPERATING EXPENSES	\$35,873,864	\$0	\$35,873,864		-\$3,438,434	\$32,435,430		\$0	\$27,584,024	\$320,596	\$27,263,428
179		TOTAL OPERATING EXPENSE	\$457,925,029	\$40,750,945	\$339,066,435		-\$4,478,316	\$453,446,713		\$12,848,750	\$396,927,616	\$40,328,860	\$285,174,874
180		NET INCOME BEFORE TAXES	\$112,523,811					\$117,002,127		-\$47,895,105	\$108,543,294		
181		INCOME TAXES											
182	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-182	See note (1)	\$0	93.5258%	\$17,283,795	\$17,283,795	See note (1)	See note (1)
183		TOTAL INCOME TAXES	\$0					\$0		\$17,283,795	\$17,283,795		
184		DEFERRED INCOME TAXES											
185	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-185	See note (1)	\$0	87.5515%	\$1,709,685	\$1,709,685	See note (1)	See note (1)
186	411.000	Amortization of Deferred ITC	\$0			E-186	\$0	\$0	100.0000%	-\$373,173	-\$373,173		
187	411.411	Amort of Excess Deferred Income Taxes	\$0			E-187	\$0	\$0	100.0000%	-\$1,876,095	-\$1,876,095		
188	0.000	Amortization of Protected Excess ADIT	\$0			E-188	\$0	\$0	100.0000%	-\$2,263,671	-\$2,263,671		
189	0.000	Amortization of Unprotected Excess ADIT	\$0			E-189	\$0	\$0	100.0000%	-\$8,540,550	-\$8,540,550		
190		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$11,343,804	-\$11,343,804		
191		NET OPERATING INCOME	\$112,523,811					\$117,002,127		-\$53,835,096	\$102,603,303		

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

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Rev-2	Retail Revenue - MO only		\$0	\$0	\$0	\$0	-\$46,340,779	-\$46,340,779
	1. Residential - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$1,116,929	
	2. Commercial - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$508,671	
	3. Industrial Praxair - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$302,038	
	4. Oil Pipeline Pump - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$496,489	
	5. OT Industrial Sales - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$3,703,654	
	6. Public St & Hwy Light - To remove unbilled revenues (C. Newkirk)		\$0	\$0		\$0	-\$263,704	
	7. Residential - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$6,942,826	
	8. Commercial - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$2,792,987	
	9. Oil Pipeline Pump - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$187,537	
	10. Residential - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$6,673,969	
	11. Commercial - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$6,101,463	
	12. Industrial Praxair - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$269,254	
	13. Oil Pipeline Pump - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$359,374	
	14. OT Industrial Sales - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$3,165,910	
	15. Public St & Hwy Light - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$79,718	
	16. OT Sales to Public Auth. - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$386,449	
	17. Interdepartmental Sales - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$11,072	
	18. To adjust for Billing adjustment. (M. Bocklage)		\$0	\$0		\$0	\$12,843,352	
	19. To adjust for customers that switched rate classes. (M. Bocklage)		\$0	\$0		\$0	\$5,197	
	20. To normalize weather for a 30 year normal and adjustment for 365 days consumption. (Stahlman)		\$0	\$0		\$0	-\$4,550,884	
	21. To annualize customer growth. (M. Bocklage)		\$0	\$0		\$0	\$2,872,166	
	22. To adjust for update period. (M. Bocklage)		\$0	\$0		\$0	-\$16,961,127	
	23. Residential - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$3,367,302	
	24. Commercial - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$779,154	

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	25. Small Heating - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$180,405	
	26. General Power - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$1,572,677	
	27. Industrial Praxair - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$70,678	
	28. Total Electric Building - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$695,065	
	29. Feed Mill and Grain Elevator - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$856	
	30. Large Power - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$990,698	
	31. Miscellaneous Service - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$156	
	32. Municipal Street Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$36,826	
	33. Private Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$63,635	
	34. Special Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$2,625	
	35. To adjust for customers that switched rate classes. (B. Murray)		\$0	\$0		\$0	\$572,638	
Rev-4	Sales for Resale - Off System		\$0	\$0	\$0	\$0	\$2,521,575	\$2,521,575
	1. To annualize SPP IM sales (ancillary & misc.). (K. Foster)		\$0	\$0		\$0	\$1,617,564	
	2. To annualize SPP IM sales. (K. Foster)		\$0	\$0		\$0	\$904,011	
Rev-8	Rate Ref - Tax Reform	449.000	\$0	\$0	\$0	\$0	\$11,728,453	\$11,728,453
	1. To remove tax stub period revenue reduction. (K. Bolin)		\$0	\$0		\$0	\$11,728,453	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	-\$41,241	-\$41,241
	1. To normalize Rent Revenue. (C. Newkirk)		\$0	\$0		\$0	-\$41,241	
Rev-12	Other Electric Revenue	456.000	\$0	\$0	\$0	\$0	-\$38,661	-\$38,661
	1. To normalize other electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$38,661	
Rev-13	Other Electric Revenue - DA	456.100	\$0	\$0	\$0	\$0	-\$10,967	-\$10,967
	1. To normalize other direct assigned electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$10,967	
Rev-14	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$2,864,735	-\$2,864,735
	1. To normalize SPP transmission revenues. (K. Foster)		\$0	\$0		\$0	-\$767,708	
	2. To remove Missouri non-jurisdictional SPP transmission revenue. (K. Foster)		\$0	\$0		\$0	-\$2,097,027	

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E-4	Operation Supervision & Engineering	500.000	\$69,058	\$11,691	\$80,749	\$89,370	\$0	\$89,370
	1. To normalize Plum Point Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,856		\$0	\$0	
	2. To normalize Iatan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	\$5,972		\$0	\$0	
	3. To normalize Iatan Common Operations Expense to a five-year average. (A. Sarver)		\$0	-\$33,931		\$0	\$0	
	4. To normalize Iatan Operations Expense to six-year average. (A. Sarver)		\$0	\$22,766		\$0	\$0	
	5. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	\$23,691		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$21,049		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$69,058	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$89,370	\$0	
E-5	Iatan/Plum Point Deferred Oper. Exp - MO Only	500.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$0
	1. To remove amortization expense for Iatan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-6	Fuel	501.000	\$6,649	-\$7,213,067	-\$7,206,418	\$4,217	\$4,139	\$8,356
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$6,649	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$7,213,067		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$4,217	\$0	
	4. To normalize sales of ash revenue. (C. Newkirk)		\$0	\$0		\$0	\$4,139	
E-7	Fuel - MO Only	501.100	\$0	\$0	\$0	\$0	\$109,385	\$109,385
	1. To annualize the SWPA amortization. (A. Niemeier)		\$0	\$0		\$0	\$109,385	
E-8	Steam Expenses	502.000	\$16,297	\$229,989	\$246,286	\$0	\$0	\$0
	1. To normalize Plum Point Operations Expense to a five-year average. (A. Sarver)		\$0	-\$3,465		\$0	\$0	
	2. To normalize Iatan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$23,899		\$0	\$0	
	3. To normalize Iatan Common Operations Expense to a five-year average. (A. Sarver)		\$0	\$283,834		\$0	\$0	
	4. To normalize Iatan Operations Expense to six-year average. (A. Sarver)		\$0	\$41,857		\$0	\$0	
	5. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	-\$68,502		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three average. (A. Sarver)		\$0	\$164		\$0	\$0	

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	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$16,297	\$0		\$0	\$0	
E-9	Electric Expenses	505.000	\$42,291	\$36,123	\$78,414	\$0	\$0	\$0
	1. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	\$14,301		\$0	\$0	
	2. To normalize latan Common Operations Expense to a five-year average. (A. Sarver)		\$0	\$87,718		\$0	\$0	
	3. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$2,376		\$0	\$0	
	4. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	-\$68,272		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$42,291	\$0		\$0	\$0	
E-10	Misc. Steam Power Expense	506.000	\$11,618	\$163,869	\$175,487	\$0	\$0	\$0
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$118		\$0	\$0	
	2. To normalize Plum Point Operations Expense to a five-year average. (A. Sarver)		\$0	-\$41,504		\$0	\$0	
	3. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15,946		\$0	\$0	
	4. To normalize latan Common Operations Expense to a five-year average. (A. Sarver)		\$0	\$62,300		\$0	\$0	
	5. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	-\$183,554		\$0	\$0	
	6. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	\$334,978		\$0	\$0	
	7. To normalize Riverton Operations Expense to a three average. (A. Sarver)		\$0	\$7,713		\$0	\$0	
	8. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,618	\$0		\$0	\$0	
E-11	Rents	507.000	\$0	-\$2,668	-\$2,668	\$0	\$0	\$0
	1. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15		\$0	\$0	
	2. To normalize latan Common Operations Expense to a five-year average. (A. Sarver)		\$0	-\$2,711		\$0	\$0	
	3. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$58		\$0	\$0	
E-15	Maintenance Supervision	510.000	\$26,563	-\$77,993	-\$51,430	\$40,902	\$0	\$40,902
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$84,084		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$343		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$10,712		\$0	\$0	

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	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$2,507		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	-\$2,457		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$26,563	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$40,902	\$0	
E-16	Iatan/Plum Point Deferred Elec. Exp. - MO Only	510.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$0
	1. To remove amortization expense for Iatan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-17	Maintenance of Structures	511.000	\$9,754	-\$19,639	-\$9,885	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$46,090		\$0	\$0	
	2. To normalize Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$5,419		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$117,378		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$5,596		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	\$61,841		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$823		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,754	\$0		\$0	\$0	
E-18	Maintenance of Boiler Plant	512.000	\$34,971	\$1,203,025	\$1,237,996	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$279,065		\$0	\$0	
	2. To normalize Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$177,084		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$17,814		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	\$159,297		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	\$602,185		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$3,208		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$34,971	\$0		\$0	\$0	
E-19	Maintenance of Electric Plant	513.000	\$8,903	\$198,623	\$207,526	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$154,369		\$0	\$0	

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	2. To normalize Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$117,782		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$7,774		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$2,635		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	\$244,587		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$87,690		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,903	\$0		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant	514.000	\$25,311	-\$1,185,103	-\$1,159,792	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$43,894		\$0	\$0	
	2. To normalize Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$4,845		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$202		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$36,171		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	-\$1,099,490		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$501		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$25,311	\$0		\$0	\$0	
E-26	Operation Superv/ & Engin. Hydro	535.000	\$1,409	-\$1,188	\$221	-\$1,273	\$0	-\$1,273
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$1,188		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,409	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$1,273	\$0	
E-27	Hydraulic Expenses	537.000	\$156	-\$27,620	-\$27,464	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,620		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$156	\$0		\$0	\$0	
E-28	Electric Expense Hydro	538.000	\$857	\$7,838	\$8,695	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	\$7,838		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$857	\$0		\$0	\$0	

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E-29	Misc. Hydraulic Power Gen. Expenses	539.000	\$4,292	-\$27,442	-\$23,150	\$0	\$0	\$0
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$35		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,407		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,292	\$0		\$0	\$0	
E-32	Maintenance Superv. & Engineering	541.000	\$1,276	\$2,907	\$4,183	-\$1,127	\$0	-\$1,127
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$2,907		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,276	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$1,127	\$0	
E-33	Maintenance of Structures - Maint.	542.000	\$1,540	-\$2,275	-\$735	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$2,275		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,540	\$0		\$0	\$0	
E-34	Maint. of Reservoirs, Dams & Waterways	543.000	\$2,525	-\$95,181	-\$92,656	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$95,181		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,525	\$0		\$0	\$0	
E-35	Maintenance of Electric Plant	544.000	\$1,456	\$4,111	\$5,567	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$4,111		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,456	\$0		\$0	\$0	
E-36	Maint. of Misc. Hydraulic Plant	545.000	\$3,311	\$9,869	\$13,180	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$9,869		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,311	\$0		\$0	\$0	
E-41	Operation Superv. & Engineering	546.000	\$41,916	-\$26,900	\$15,016	\$117,821	\$0	\$117,821
	1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	-\$1,890		\$0	\$0	
	2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$7,899		\$0	\$0	
	3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)		\$0	-\$7,955		\$0	\$0	

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	4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$9,156		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$41,916	\$0		\$0	\$0	
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$117,821	\$0	
E-42	Fuel - Operation OP	547.000	\$101	-\$8,409,815	-\$8,409,714	\$1,205	\$0	\$1,205
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$101	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$8,409,815		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,205	\$0	
E-44	Generation Expenses	548.000	\$95,903	-\$221,422	-\$125,519	\$5,649	\$0	\$5,649
	1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	\$601		\$0	\$0	
	2. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$4,340		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$180,805		\$0	\$0	
	4. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)		\$0	\$38,823		\$0	\$0	
	5. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$75,701		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$95,903	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,649	\$0	
E-45	Misc. Other Power Generation Expense	549.000	\$8,820	\$481,672	\$490,492	\$6,000	\$0	\$6,000
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$165		\$0	\$0	
	2. To adjust Riverton 12 tracker Regulatory Asset Amortization. (A. Sarver)		\$0	\$663,078		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	-\$6,804		\$0	\$0	
	4. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$66,910		\$0	\$0	
	5. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$1,969		\$0	\$0	
	5. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)		\$0	-\$44,089		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$61,469		\$0	\$0	

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	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,820	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$6,000	\$0	
E-48	Prod Comb. - Maintenance Superv & Engin.	551.000	\$37,453	-\$2,818	\$34,635	\$43,930	\$0	\$43,930
	1. To normalize Stateline Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$2,068		\$0	\$0	
	2. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest and net generation ratio. (A. Sarver)		\$0	\$4		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$627		\$0	\$0	
	4. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$248		\$0	\$0	
	5. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$375		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$37,453	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$43,930	\$0	
E-49	Prod Comb Turbo - Main. Of Structures	552.000	\$4,349	-\$61,331	-\$56,982	\$0	\$0	\$0
	1. To normalize Stateline Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$31,029		\$0	\$0	
	2. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$21,197		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$42,673		\$0	\$0	
	4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$28,490		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,349	\$0		\$0	\$0	
E-50	Prod - Maint of Gen & Electric Plant	553.000	\$43,881	\$4,627,856	\$4,671,737	\$0	\$0	\$0
	1. To adjust Riverton 12 tracker Regulatory Asset Amortization (A. Sarver)		\$0	\$5,967,704		\$0	\$0	
	2. To normalize Stateline Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$252,138		\$0	\$0	
	3. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$93,601		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$371,035		\$0	\$0	
	5. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$642,583		\$0	\$0	

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	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$484,767		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$43,881	\$0		\$0	\$0	
E-51	Prod Maint Misc Other Power Gener.	554.000	\$19,454	\$23,810	\$43,264	\$0	\$0	\$0
	1. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest and net generation ratio. (A. Sarver)		\$0	\$10,767		\$0	\$0	
	2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$3,098		\$0	\$0	
	4. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$1,799		\$0	\$0	
	5. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$14,342		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$19,454	\$0		\$0	\$0	
E-55	Purchased Power (Energy Only)	555.000	\$0	\$8,299,556	\$8,299,556	\$0	\$0	\$0
	1. To annualize SPP IM Expense (Ancillary & Misc.). (K. Foster)		\$0	\$834,146		\$0	\$0	
	2. To annualize Purchased Power Expense - Energy. (A. McMellen)		\$0	-\$7,301,207		\$0	\$0	
	3. To annualize Purchased Power Expense - Demand. (A. McMellen)		\$0	\$11,485,853		\$0	\$0	
	4. To annualize Plum Point O&M variable costs. (A. McMellen)		\$0	\$3,280,764		\$0	\$0	
E-56	System Control & Load Dispatching	556.000	\$77,191	\$7,120	\$84,311	\$76,911	\$0	\$76,911
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$6,729		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$391		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$77,191	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$76,911	\$0	
E-57	Other Expense - Power Supply	557.000	\$0	\$81,631	\$81,631	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$46,555		\$0	\$0	
	2. To normalize Iatan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$1,684		\$0	\$0	
	3. To normalize Iatan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$32,039		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (A. Sarver)		\$0	\$1,353		\$0	\$0	

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E-63	Operation Superv. and Engin.	560.000	\$6,870	\$0	\$6,870	\$7,164	\$0	\$7,164
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$6,870	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$7,164	\$0	
E-64	Transmission Expense	561.000	\$25,120	\$0	\$25,120	\$10,447	\$0	\$10,447
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$25,120	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$10,447	\$0	
E-65	Station Expenses	562.000	\$5,706	-\$5,568	\$138	\$0	\$0	\$0
	1. To normalize Stateline Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$874		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$64		\$0	\$0	
	3. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$6,506		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,706	\$0		\$0	\$0	
E-66	Overhead Line Expenses	563.000	\$1,359	\$0	\$1,359	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,359	\$0		\$0	\$0	
E-67	Transmission of Electric By Others	565.000	\$0	\$1,490,277	\$1,490,277	\$0	\$0	\$0
	1. To adjust Transmission of Electricity by Others to reflect Staff's annualized Energy Transmission contract expense. (A. Sarver)		\$0	\$1,696,028		\$0	\$0	
	2. To normalize SPP transmission expense. (K. Foster)		\$0	-\$205,751		\$0	\$0	
E-68	Misc. Transmission Expenses	566.000	\$577	\$0	\$577	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$577	\$0		\$0	\$0	
E-72	Maintenance Supervision & Engin.	568.000	\$4,429	\$0	\$4,429	\$5,876	\$0	\$5,876
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,429	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,876	\$0	
E-73	Trans Maintenance of Structures	569.000	\$100	\$0	\$100	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$100	\$0		\$0	\$0	
E-74	Trans Maintenance of Station Equipment	570.000	\$48,811	\$28,718	\$77,529	-\$6,504	\$0	-\$6,504

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	1. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$21		\$0	\$0	
	2. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	\$823		\$0	\$0	
	3. To normalize Asbury Maintenance Expense to a five-yea average. (A. Sarver)		\$0	\$27,648		\$0	\$0	
	4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$226		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$48,811	\$0		\$0	\$0	
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$6,504	\$0	
E-75	Trans Maintenance of Overhead Lines	571.000	\$8,574	\$0	\$8,574	\$13,951	\$0	\$13,951
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,574	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,951	\$0	
E-81	Distrb. - Operation Supervision & Engin.	580.000	\$38,887	-\$620	\$38,267	\$60,246	\$0	\$60,246
	1. To remove Dues and Donations (C. Barron)		\$0	-\$620		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$38,887	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$60,246	\$0	
E-82	Distrb. - Station Expense	582.000	\$6,994	\$0	\$6,994	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$6,994	\$0		\$0	\$0	
E-83	Distrb. - Overhead Line Expense	583.000	\$31,764	\$0	\$31,764	-\$215	\$0	-\$215
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$31,764	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$215	\$0	
E-84	Distrb. - Underground Line Expenses	584.000	\$3,841	\$0	\$3,841	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,841	\$0		\$0	\$0	
E-85	Distrb. - Street Lighting & Signal System Exp.	585.000	\$99	\$0	\$99	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$99	\$0		\$0	\$0	
E-86	Distrb. - Meters	586.000	\$99,864	\$0	\$99,864	\$290	\$0	\$290
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$99,864	\$0		\$0	\$0	

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

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	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,012	\$0		\$0	\$0	
E-101	Distrb. Maintenance of St Lights/Signal	596.000	\$10,332	\$0	\$10,332	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$10,332	\$0		\$0	\$0	
E-102	Distrb. Maintenance of Meters	597.000	\$13,867	\$0	\$13,867	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$13,867	\$0		\$0	\$0	
E-103	Distrb. Maintenance of Misc. Distribution Plant	598.000	\$5,534	\$0	\$5,534	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,534	\$0		\$0	\$0	
E-107	Customer Accounts Supervision	901.000	\$31,598	-\$14	\$31,584	\$90,377	\$0	\$90,377
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$14		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$31,598	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$90,377	\$0	
E-108	Customer Acts. Meter Reading Expense	902.000	\$73,142	\$0	\$73,142	\$4,720	\$0	\$4,720
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$73,142	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$4,720	\$0	
E-109	Customer Records & Collection	903.000	\$104,231	\$1,305,390	\$1,409,621	\$22,636	-\$71	\$22,565
	1. To Annualize Postage Expense. (A. Niemeier)		\$0	\$110,671		\$0	\$0	
	2. To include credit card fees. (K. Bolin)		\$0	\$1,194,719		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$104,231	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$71	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$22,636	\$0	
E-110	Uncollectible Accounts	904.000	\$0	-\$225,950	-\$225,950	\$0	\$0	\$0
	1. Adjustment to normalize Bad Debt Expense. (C. Newkirk)		\$0	-\$225,950		\$0	\$0	
E-111	Misc. Customer Accounts Expense	905.000	\$311	\$16,272	\$16,583	\$0	\$0	\$0
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$14		\$0	\$0	
	2. To adjust Insurance Expense (A. Arabian)		\$0	\$16,286		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$311	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-114	Customer Service Supervision	907.000	\$7,909	\$0	\$7,909	\$13,861	\$0	\$13,861
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,909	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,861	\$0	
E-115	Customer Assistance Expense	908.000	\$7,920	\$0	\$7,920	\$106,515	-\$6,188	\$100,327
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,920	\$0		\$0	\$0	
	2. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$6,188	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$106,515	\$0	
E-116	Retail Indut Cust Assistance - Retail	908.100	\$17,621	\$0	\$17,621	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$17,621	\$0		\$0	\$0	
E-118	Wholesale Customer Assistance - Wholesale	908.300	\$4,074	\$0	\$4,074	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,074	\$0		\$0	\$0	
E-119	Retail Commercial Cust Assist - Retail	908.400	\$21,221	\$0	\$21,221	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$21,221	\$0		\$0	\$0	
E-120	Retail Residential Cust Assist - Retail	908.500	\$9,729	\$0	\$9,729	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,729	\$0		\$0	\$0	
E-125	Information & Instructional Advertising	909.000	\$0	\$0	\$0	\$0	-\$20,740	-\$20,740
	1. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$20,740	
E-129	Sales Demonstrating & Selling Expense	912.000	\$4,684	\$0	\$4,684	\$15,960	\$0	\$15,960
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,684	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$15,960	\$0	
E-134	Administrative & General Salaries	920.000	-\$401,409	\$0	-\$401,409	\$103,714	\$0	\$103,714
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$460,263	\$0		\$0	\$0	
	2. To remove directly allocated APUC executive Incentive Compensation from the test year. (K. Foster)		-\$861,672	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$103,714	\$0	
E-135	Office Supplies & Expenses	921.000	\$537	-\$176,958	-\$176,421	\$0	-\$1,775	-\$1,775

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$6,699		\$0	\$0	
	2. To annualize Software Maintenance expense. (A. Sarver)		\$0	-\$170,259		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$537	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,007	
	5. To remove Executive Travel (A. Niemeier)		\$0	\$0		\$0	-\$768	
E-136	Administrative Expenses Transferred - Credit	922.000	-\$143,616	\$4,756	-\$138,860	\$13,766	-\$584	\$13,182
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$636		\$0	\$0	
	2. To annualize Lease Expense. (C. Barron)		\$0	\$5,392		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		-\$143,616	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$584	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,766	\$0	
E-137	Outside Services Employed	923.000	-\$485,818	-\$202,640	-\$688,458	\$330,696	\$0	\$330,696
	1. To normalize Outside Expenses. (C. Barron)		\$0	-\$209,041		\$0	\$0	
	2. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$6,401		\$0	\$0	
	3. To remove indirectly allocated APUC executive Incentive Compensation from the the test year. (K. Foster)		-\$511,829	\$0		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$26,011	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$330,696	\$0	
E-138	Property Insurance	924.000	\$0	-\$116,757	-\$116,757	\$0	\$0	\$0
	1. To adjust Insurance Expense. (A. Arabian)		\$0	-\$116,757		\$0	\$0	
E-139	Injuries and Damages	925.000	\$32	-\$940,338	-\$940,306	\$0	\$0	\$0
	1. To adjust Insurance Expense. (A. Arabian)		\$0	\$409,894		\$0	\$0	
	2. To adjust for normalized injuries and damages on actual payments. (A. Arabian)		\$0	-\$1,487,655		\$0	\$0	
	3. To annualize Worker's Compensation. (A. Arabian)		\$0	\$137,423		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$32	\$0		\$0	\$0	
E-140	Employee Pensions and Benefits	926.000	-\$80,448	\$141,822	\$61,374	\$3,457,535	\$0	\$3,457,535
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$50		\$0	\$0	
	2. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$138		\$0	\$0	

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	3. Adjustment to annualize Employee Benefits. (A. Arabian)		\$0	\$142,353		\$0	\$0	
	4. To adjust Insurance Expense. (A. Arabian)		\$0	-\$619		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,072	\$0		\$0	\$0	
	6. To adjust for Staff's annualized amount of 401(K). (A. Arabian)		-\$85,520	\$0		\$0	\$0	
	7. On-going FAS87, FAS88, SERP Pension Expense. (A. Sarver)		\$0	\$0		\$5,293,064	\$0	
	8. On-going FAS 106 OPEBs Expense. (A. Sarver)		\$0	\$0		-\$1,835,529	\$0	
E-141	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$37,076	-\$37,076
	1. To include PSC Assessment. (A. Niemeier)		\$0	\$0		\$0	\$55,908	
	2. To normalize Rate Case Expense. (A. Niemeier)		\$0	\$0		\$0	-\$92,984	
E-143	General Advertising Expense	930.000	\$1,096	-\$320,172	-\$319,076	\$0	-\$1,621	-\$1,621
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$195,122		\$0	\$0	
	2. To adjust Insurance Expense. (A. Arabian)		\$0	-\$5,102		\$0	\$0	
	3. To remove Acquisition costs. (K. Bolin)		\$0	-\$119,948		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,621	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,096	\$0		\$0	\$0	
E-144	Admin & General - Rents	931.000	\$0	\$392	\$392	\$0	\$0	\$0
	1. To annualize Lease Expense. (C. Barron)		\$0	\$392		\$0	\$0	
E-147	Maintenance of General Plant	935.000	\$6,995	\$0	\$6,995	\$2,636	\$0	\$2,636
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$6,995	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,636	\$0	
E-151	Customer Deposit Interest	431.100	\$0	\$0	\$0	\$0	\$792,434	\$792,434
	1. To annualize customer deposit interest. (A. Niemeier)		\$0	\$0		\$0	\$792,434	
E-154	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$5,782,214	\$5,782,214
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$7,727,713	
	2. To eliminate depreciation cleared to other O&M accounts. (K. Bolin)		\$0	\$0		\$0	-\$1,945,499	
E-157	DSM/Pre-MEEIA Amortization		\$0	\$0	\$0	\$0	\$1,447,308	\$1,447,308
	1. To amortize DSM costs. (C. Newkirk)		\$0	\$0		\$0	\$1,447,308	
E-158	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$1,987	\$1,987

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	1. To amortize carrying cost for Plum Point. (K. Bolin)		\$0	\$0		\$0	\$1,987	
E-159	Carrying Costs Iatan 1		\$0	\$0	\$0	\$0	\$84,729	\$84,729
	1. To amortize carrying cost for Iatan 1. (K. Bolin)		\$0	\$0		\$0	\$84,729	
E-160	Carrying Costs Iatan 2		\$0	\$0	\$0	\$0	\$44,828	\$44,828
	1. To amortize carrying cost for Iatan 2. (K. Bolin)		\$0	\$0		\$0	\$44,828	
E-161	Solar Rebate Amortization	403.001	\$0	\$0	\$0	\$0	\$2,067,690	\$2,067,690
	1. To amortize solar initiative costs (C. Newkirk)		\$0	\$0		\$0	\$1,447,635	
	2. To amortize solar rebate ER-2016-0023 (C. Newkirk)		\$0	\$0		\$0	\$620,055	
E-164	Amortization of TCJA stub period		\$0	\$0	\$0	\$0	-\$2,345,691	-\$2,345,691
	1. To amortize the stub period tax cut. (M. Oligschaefer)		\$0	\$0		\$0	-\$2,345,691	
E-166	Amort 5-22-11 Tornado - MO Only	403.012	\$0	\$0	\$0	\$0	\$183,564	\$183,564
	1. To amortize Joplin Tornado AAO. (K. Bolin)		\$0	\$0		\$0	\$183,564	
E-167	Low Income Pilot Program Amortization		\$0	\$0	\$0	\$0	\$41,667	\$41,667
	1. To amortize low income pilot program (K. Bolin)		\$0	\$0		\$0	\$41,667	
E-168	Amortization of Electric Plant	404.000	\$0	\$26,236	\$26,236	\$0	\$0	\$0
	1. Adjustment to annualize Amortization Expense. (C. Barron)		\$0	\$26,236		\$0	\$0	
E-171	Prov - Foab Taxes - Electric	408.141	\$435,771	\$0	\$435,771	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount for FICA taxes. (A. Arabian)		\$435,771	\$0		\$0	\$0	
E-173	Prov - Fed Unemp Compens Tax	408.511	\$411	\$0	\$411	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of FUTA taxes. (A. Arabian)		\$411	\$0		\$0	\$0	
E-174	Prov - St Unemp Compens Tax	408.512	\$3,895	\$0	\$3,895	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of SUTA taxes. (A. Arabian)		\$3,895	\$0		\$0	\$0	
E-175	Property Tax	408.610	\$0	\$6,044,839	\$6,044,839	\$0	\$0	\$0
	1. Adjustment to annualize Property Tax. (C. Barron)		\$0	\$6,044,839		\$0	\$0	
E-177	Prov - City Tax or Fee	408.930	\$0	-\$9,923,350	-\$9,923,350	\$0	\$0	\$0
	1. To remove franchise/gross receipts taxes. (K. Bolin)		\$0	-\$9,923,350		\$0	\$0	
E-182	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$17,283,795	\$17,283,795
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$17,283,795	

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E-185	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$1,709,685	\$1,709,685
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$1,709,685	
E-186	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$373,173	-\$373,173
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$373,173	
E-187	Amort of Excess Deferred Income Taxes	411.411	\$0	\$0	\$0	\$0	-\$1,876,095	-\$1,876,095
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$1,876,095	
E-188	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$2,263,671	-\$2,263,671
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$2,263,671	
E-189	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$8,540,550	-\$8,540,550
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$8,540,550	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$35,046,355	-\$35,046,355
Total Operating & Maint. Expense			\$717,261	-\$5,195,577	-\$4,478,316	\$4,702,551	\$14,086,190	\$18,788,741

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.92% Return	E 7.03% Return	F 7.32% Return
1	TOTAL NET INCOME BEFORE TAXES		\$108,543,294	\$100,519,996	\$102,441,875	\$107,713,328
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$71,423,882	\$71,423,882	\$71,423,882	\$71,423,882
4	Non-Deductible Expenses		\$582,824	\$582,824	\$582,824	\$582,854
5	CIAC		-\$59,361	-\$59,361	-\$59,361	-\$59,361
6	Book Amortization		-\$1,532,814	-\$1,532,814	-\$1,532,814	-\$1,532,814
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$70,414,531	\$70,414,531	\$70,414,531	\$70,414,561
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.1710%	\$30,263,768	\$30,263,768	\$30,263,768	\$30,263,768
10	Tax Straight-Line Depreciation		\$69,083,199	\$69,083,199	\$69,083,199	\$69,083,199
11	Tax Depreciation Excess		\$7,112,107	\$7,112,107	\$7,112,107	\$7,112,107
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$106,459,074	\$106,459,074	\$106,459,074	\$106,459,074
13	NET TAXABLE INCOME		\$72,498,751	\$64,475,453	\$66,397,332	\$71,668,815
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		\$72,498,751	\$64,475,453	\$66,397,332	\$71,668,815
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,606,402	\$2,317,957	\$2,387,050	\$2,576,565
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$69,892,349	\$62,157,496	\$64,010,282	\$69,092,250
19	Federal Income Tax at the Rate of	21.00%	\$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
20	Subtract Federal Income Tax Credits					
21	Research Credit		\$0	\$0	\$0	\$0
22	Empowerment Zone Credit		\$0	\$0	\$0	\$0
23	Solar Credit		\$0	\$0	\$0	\$0
24	Production Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$72,498,751	\$64,475,453	\$66,397,332	\$71,668,815
28	Deduct Federal Income Tax at the Rate of	50.000%	\$7,338,697	\$6,526,537	\$6,721,080	\$7,254,687
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$65,160,054	\$57,948,916	\$59,676,252	\$64,414,128
31	Subtract Missouri Income Tax Credits					
32	MO State Credit		\$0	\$0	\$0	\$0
33	Missouri Income Tax at the Rate of	4.000%	\$2,606,402	\$2,317,957	\$2,387,050	\$2,576,565
34	PROVISION FOR CITY INCOME TAX					
35	Net Taxable Income - City Inc. Tax		\$72,498,751	\$64,475,453	\$66,397,332	\$71,668,815
36	Deduct Federal Income Tax - City Inc. Tax		\$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
37	Deduct Missouri Income Tax - City Inc. Tax		\$2,606,402	\$2,317,957	\$2,387,050	\$2,576,565
38	City Taxable Income		\$55,214,956	\$49,104,422	\$50,568,123	\$54,582,877
39	Subtract City Income Tax Credits					
40	Test City Credit		\$0	\$0	\$0	\$0
41	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
44	State Income Tax		\$2,606,402	\$2,317,957	\$2,387,050	\$2,576,565
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$17,283,795	\$15,371,031	\$15,829,209	\$17,085,938
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$1,709,685	\$1,709,685	\$1,709,685	\$1,709,685
49	Amortization of Deferred ITC		-\$373,173	-\$373,173	-\$373,173	-\$373,173
50	Amort of Excess Deferred Income Taxes		-\$1,876,095	-\$1,876,095	-\$1,876,095	-\$1,876,095
51	Amortization of Protected Excess ADIT		-\$2,263,671	-\$2,263,671	-\$2,263,671	-\$2,263,671
52	Amortization of Unprotected Excess ADIT		-\$8,540,550	-\$8,540,550	-\$8,540,550	-\$8,540,550
53	TOTAL DEFERRED INCOME TAXES		-\$11,343,804	-\$11,343,804	-\$11,343,804	-\$11,343,804
54	TOTAL INCOME TAX		\$5,939,991	\$4,027,227	\$4,485,405	\$5,742,134

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

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.05%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$914,651,942	52.49%		4.751%	4.856%	5.144%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$827,775,850	47.51%	4.57%	2.171%	2.171%	2.171%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$1,742,427,792	100.00%		6.922%	7.027%	7.315%
8	PreTax Cost of Capital				8.409%	8.547%	8.925%

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of The Empire District)	
Electric Company's Request for)	
Authority to File Tariffs Increasing)	Case No. ER-2019-0374
Rates for Electric Service Provided)	
To Customers in its Missouri)	
Service Area)	

JOINT LIST OF ISSUES

COMES NOW the Staff of the Missouri Public Service Commission (Staff), on behalf of The Empire District Electric Company (Empire), the Office of the Public Counsel (OPC), Empire District Retired Members and Spouses Association (EDRA), Midwest Energy Consumers Group (MECG), IBEW Local Union 1464, National Housing Trust (NHT), Natural Resources Defense Council (NRDC), Sierra Club, Renew Missouri and Empire District Electric Company SERP Retirees (EDES), and states that in preparing this list of issues the parties have come together and attempted to list all the issues and have attempted to obtain consensus on the descriptions of the issues. To the extent errors in issues or listed witnesses are discovered, the Commission will be advised as soon as possible. All parties do not agree that all of the issues listed herein are actually issues in this case. In order to prevent the need for filing multiple lists of issues, the parties have agreed to include all issues whether agreed to by opposing parties.

LIST OF ISSUES

- 1. Rate of Return—Return on Equity, Capital Structure, and Cost of Debt**
 - a. *Return on Common Equity – what return on common equity should be used for determining rate of return?*
 - b. *Capital structure – what capital structure should be used for determining rate of return?*

- c. *Cost of debt – what cost of debt should be used for determining rate of return?*

2. Rate Design, Other Tariff and Data Issues

- a. *Should the GP and TEB rate schedules be fully consolidated?*
- b. *Should the CB and SH rate schedules be partially consolidated?*
- c. *Should “grandfathered” multifamily customers taking service through a single meter be given the option of being served on the CB/SH rate schedule?*
- d. *How should Empire’s revenue requirement be allocated amongst Empire’s customer rate classes (Class revenues responsibilities)?*
- e. *How should the rates for each customer class be designed?*
- f. *What should be the amount of the residential customer charge?*
- g. *Should Empire continue its Low-Income Pilot Program as is, or modify it?*

- h. *Should Empire be ordered to consolidate the PFM rate schedules into the GP/TEB rate schedule in a future proceeding?*
- i. *Should Empire be ordered to incorporate shoulder months into the Special Contract / Praxair rate structures in the next rate proceeding?*
- j. *Should Empire be ordered to work to incorporate shoulder months into the rate structures of all non-lighting rate schedules?*
- k. *Should Empire be ordered to retain each of the following: Primary costs by voltage; Secondary costs by voltage; Primary service drops; Line extension by rate schedule and voltage; Meter costs by voltage and rate schedule*
- l. *Should Empire be ordered to use of AMIs for near 100% sample load research as soon as is practical, but no more than 12 months after 90% of AMI are installed*
- m. *Should Empire be ordered to retain individual hourly data for future bill comparisons*
- n. *Should Empire be ordered to retain coincident peak determinants for use in future rate proceedings*
- o. *How should the amount collected from customers related to the SBEDR charge be billed, and should there be a separate line item on customers’ bills?*
- p. *By when should Empire move customers served on CB/SH that exceed the demand limits of those schedules to the appropriate rate schedule.*
- q. *What, if any, revenue neutral interclass shifts are supported by the class cost of service study?*
- r. *How should any revenue requirement increase or decrease be allocated to each rate class?*
- s. *How should any residential revenue requirement increase or decrease be apportioned to the energy (kWh) rates?*
- t. *What, if any, changes to the CB, SH, GP and TEB customer charge are supported by the class cost of service study?*

- u. *What, if any, changes to the CB, SH, GP and TEB customer charge should be made in designing rates resulting from this rate case?*
- v. *How should any CB and SH revenue requirement increase or decrease be apportioned to the energy (kWh) rates?*
- w. *How should any GP and TEB revenue requirement increase or decrease be apportioned to the demand (kW) and energy (kWh) rates?*
- x. *How should any LP revenue requirement increase or decrease be apportioned to the demand (kW) and energy (kWh) rates?*
- y. *What, if any, changes to the current SC-P energy (kWh) rates should be made to align with Market Prices?*
- z. *How should production-related costs be allocated to each rate class?*
- aa. *How should plant accounts 364, 366 and 368 be classified?*
- bb. *How should primary and secondary distribution plant facility costs be allocated to each rate class?*
- cc. *How should General plant facility costs be allocated to each rate class?*

3. Jurisdictional Allocation Factors

- a. *What is the appropriate jurisdictional allocation factors to be used in the cost of service?*

4. WNR and SRLE Adjustment Mechanisms

- a. *Should the Commission approve, reject, or approve with modifications Empire's proposed Weather Normalization Rider?*
- b. *Is it lawful for the Commission authorize Empire to implement a Sales Reconciliation to Levelized Expectations ("SRLE") mechanism, such as those Staff and Empire are proposing in this case?*
- c. *Should the Commission adopt Staff's Sales Reconciliation to Levelized Expectations Proposal ("SRLE") or approve the SRLE with modifications as suggested by the Company?*

5. FAC

- a. *What is the appropriate incentive mechanism in Empire's FAC for sharing between Empire and its retail customers the difference between its actual and base net fuel costs?*
- b. *What FAC-related reporting requirements should the Commission impose?*
- c. *What is the appropriate base factor?*
- d. *What costs and revenues should flow through Empire's FAC, including, but not necessarily limited to, the following?*
 - i. *What is the appropriate percentage of transmission costs for the FAC?*
 - ii. *What, if any, portion of the MJMEUC contract should be included or excluded from the FAC? Should the Company provide any additional reporting requirements within its FAC monthly reporting in regards to MJMEUC?*

- iii. *Should any wind project costs or revenues flow through the FAC before the wind projects revenue requirements are included in base rates?*
- iv. *Should any short-term capacity costs flow through the FAC from the effective date of this rate case?*
- e. *When should Empire be required to provide its quarterly FAC surveillance reports?*

6. Credit Card Fees

- a. *Should Empire's credit card fees be included in Empire's revenue requirement?*
- b. *If so, what level of fees should be included?*

7. Rate case Expense

- a. *How much of Empire's rate case expenses should be included in Empire's revenue requirement?*
- b. *Should Empire's prudent rate case expenses be normalized or amortized, and over what period of time?*
- c. *Should Empire's prudent rate case expenses be shared between Empire's shareholder and Empire's retail customers? If so, how?*

8. Management expense

- a. *Should any of Empire's management expenses not be included in Empire's revenue requirement?*

9. Allowance for Funds Used During Construction

- a. *What metric should be used for Empire's carrying cost rate for funds it uses during construction that are capitalized?*

10. Cash Working Capital

- a. *What is the appropriate expense lag days for measuring Empire's income tax lag for purposes of cash working capital?*
- b. *What is the appropriate expense lag days for cash vouchers?*
- c. *Should bad debt expense be a component of cash working capital? If so, what is the appropriate lag days?*
- d. *What is the appropriate expense lag days for employee vacation?*

11. Accumulated Deferred Income Tax

- a. *Should Empire's booked accumulated federal income tax include a reduction for net operating loss?*
- b. *Should FAS 123 deferred tax asset for stock-based compensation be included in ADIT balances for rate base?*

12. Tax Cut and Jobs Act of 2017 federal income tax rate reduction from 35% to 21% impact for the period January 1 to August 30, 2018

- a. *How should the Commission treat the 2017 TCJA regulatory liability the Commission established in Case No. ER-2018-0366 when setting rates for Empire in this case?*

13. Asbury

- a. *Is it lawful to require Empire's customers to pay for Asbury costs through new rates?*
- b. *Is it reasonable to require Empire's customers to pay for Asbury costs through new rates?*
- c. *If it is unlawful and/or unreasonable to include the costs of the retired Asbury plant in rates, what amount should be removed from Empire's cost of service?*

14. Fuel Inventories

- a. *What is the appropriate number of burn days to use for Asbury fuel inventory?*

15. Energy Efficiency

- a. *Should Empire's cost of service include an amount for promoting energy efficiency and demand-side management?*
- b. *If an amount remains in Empire's cost of service for energy efficiency, should EM&V be performed as was agreed to in Empire's last general rate case?*

16. Operation and Maintenance Normalization

- a. *What is the appropriate level of operation and maintenance expense to be included in the cost of service?*
- b. *Should inflation factors be used to calculate operation and maintenance expense?*
- c. *What is the appropriate normalized average of years to be used for the Riverton, State Line Combined Cycle Unit, the Common Unit and State Line 1 Unit?*

17. Pension and OPEB (FAS 87 and FAS 106)

- a. *Should "regulatory accounting" or "acquisition accounting" be used in setting rates for pensions and OPEBs?*
- b. *Should FERC account 426 be included in test year pensions and OPEBs expense? What is the appropriate amount of Prepaid Pension that should be included in Empire's cost of service?*
- c. *Should the "payment basis" or the "expense basis" be used to calculate SERP? In addition, what allocation percentage is appropriate.*
- d. *What should the appropriate rate base and tracker amortization balances be for accounts 182353 and 254101?*
- e. *What is the appropriate balance of prepaid pension?*

18. Affiliate Transactions

- a. *Are Empire's transactions with its affiliates imprudent?*
- b. *Do Empire's transactions with its affiliates comply with Commission Rule 20 CSR 4240-20.015 (Affiliate Transactions)?*
- c. *What amount should be included in Empire's revenue requirement for its transactions with its affiliates?*

19. Riverton 12 O&M Tracker

- a. *Should the Riverton 12 O&M Tracker continue?*
- b. *What is the updated balance of the Riverton 12 O&M tracker regulatory asset and the related amortization that should be included in Empire's cost of service?*
- c. *What level of O&M expense should be included in the cost of service for Riverton 12?*

20. Software Maintenance Expense

- a. *What is the appropriate normalized level for software maintenance expense?*

21. Advertising Expense

- a. *What is the appropriate amount of advertising expense to include?*

22. Customer Service

- a. *Is Empire providing satisfactory customer service?*
 - i. *If not, what should the Commission order to ensure better customer service?*
- b. *Is Empire providing reliable service?*
 - i. *If not, what should the Commission do?*

23. Estimated Bills

- a. *Should Empire be ordered to incorporate data into its monthly reports to Commission Staff regarding the number of estimated meter readings, the number of estimated meter readings exceeding three consecutive estimates, the number of bills with a billing period outside of 26 to 35 days, and the Company and contract meter reader staffing levels?*
- b. *Should Empire be ordered to evaluate the authorized meter reader staffing level and take action to maintain adequate meter reader staffing levels in order to minimize the number of estimated bills?*
- c. *Should Empire be ordered to initiate action to more clearly communicate on customer's bills when they are based on estimated usage?*
- d. *Should Empire be ordered to ensure that all customers who receive estimated bills for three consecutive months receive the required communication regarding estimated bills and their option to report usage?*

- e. *Should Empire be ordered to ensure that all customers who receive an adjusted bill due to underestimated usage are offered the required amount of time to pay the amount due on past actual usage?*
- f. *Should Empire be ordered to evaluate meter reading practices and take action to ensure that billing periods stay within the required 26 to 35 days, unless permitted by exceptions listed in the Commission's rule 20 CSR 4240-13.015.1(C)?*
- g. *Should Empire be ordered to file notice within this case by September 1, 2020, containing an explanation of the actions it has taken to implement the above recommendations?*

24. Material and Supplies

- a. *What is the appropriate balance for material and supplies to be included in the cost of service?*
- b. *What is the appropriate balance to remove from inventory as it relates to Non-Electric items?*

25. Asset Retirement Obligations

- a. *Should Asset Retirement Obligations be included in rate base as a regulatory asset and amortized?*

26. LED Replacement Tracker

- a. *Should a tracker be established for the costs associated with replacement of mercury vapor light fixtures with LED light fixtures for private lighting customers?*
- b. *Should a tracker be established for the costs associated with replacement of mercury vapor light fixtures with LED light fixtures for Municipal customers?*

27. May 2011 Tornado Unamortized AAO Balance

- a. *Should the unamortized AAO Balance for the May 2011 Joplin Tornado be included in rate base?*

28. Depreciation and Amortization Expense

- a. *What is the appropriate level of depreciation and amortization expense of plant to include in the cost of service?*
- b. *Should depreciation expense for transportation equipment that was charged through a clearing account be removed from depreciation expense?*
 - i. *What are the authorized depreciation rates for accounts 371 & 373 to be used in the cost of service?*

29. Iatan/Plum Point Carrying Costs

- a. *What is the appropriate level of unamortized Iatan/Plum Point Carrying Costs to include in rate base?*

- b. *What is the appropriate level of Iatan/Plum Point Carrying amortization to include in amortization expense?*

30. Incentive Compensation

- a. *What is the appropriate level of incentive compensation to be included in the cost of service?*

31. Customer Demand Program (DSM)

- a. *What is the appropriate rate base amount for the customer demand program?*
- b. *What is the appropriate amortization amount for the customer demand program?*

32. Bad Debt Expense

- a. *What is the appropriate level of bad debt expense to be included in the cost of service?*

33. Retail Revenue

- a. *What is the appropriate amount to remove from retail revenue for unbilled revenue, franchise tax revenue, and FAC revenue?*
- b. *What is the level of billing determinants per rate schedule that should be used to calculate retail rate revenue in this case?*
- c. *Should the billing adjustment and the retail revenues be trued up to January 31, 2020 in the cost of service?*

34. Other Revenue

- a. *What is the appropriate normalized level of revenue for rent revenue, other electric revenue, and fly ash revenues?*

35. Tax Cut and Job Acts Revenue

- a. *What is the appropriate amount of tax cut and job act revenue to remove from test year revenues?*
- b. *Should revenues associated with the tax cut and job act stub period be removed from revenue?*

36. Property Insurance

- a. *What is the appropriate test year amounts before comparing to the current premium amounts?*

37. Injuries and Damages

- a. *What is appropriate amount of injuries and damages expense to include in the cost of service?*

38. Payroll and Overtime

- a. *What is the appropriate test year amount of payroll expense?*
- b. *What is the appropriate test year amount for overtime expense?*

39. Retention Bonuses

- a. *Should proposed retention bonuses for lineman be included in the cost of service?*

40. Employee Benefits

- a. *What is the appropriate level of employee benefits to include in the cost of service?*

41. Property Taxes

- a. *What is the appropriate amount of property taxes to include in the cost of service?*
- b. *What is the proper method to be used for calculating the property tax amount to be included in the cost of service?*

42. Dues and Donations

- a. *What is the appropriate amount of dues and donations that should be included in the cost of service?*
- b. *Should Edison Electric Institute dues be included in the cost of service?*

43. Outside Services

- a. *What is the appropriate amount of outside services to include in the cost of service?*

44. Common Property Removed from Plant and Accumulated Depreciation

- a. *What is the appropriate method and amount for removal of common property from plant in service and accumulated depreciation?*

45. Retirement

- a. *Should Empire be required to externally fund, through a Rabbi Trust, its SERP benefits obligation?*
- b. *Should Empire be required to provide, to a designated EDRA contact, the following documents of The Empire District Electric Company in the years 2020-2026:*
 - i. *IRS filings (specifically Form 5500 for each plan),*
 - ii. *Actuarial valuation reports,*
 - iii. *Financial disclosures,*
 - iv. *Annual funding notice to pension plan participants,*
 - v. *Annual health care premium and coverage letter to retirees,*
 - vi. *FERC Form 1 and summary and full annual reports.*

- c. *In addition, should the company be required to designate a contact person for EDRA to contact regarding these matters?*

46. Case No. EM-2016-0213 Commission-ordered conditions

- a. *Has Empire complied with Condition A.4 the Commission imposed in Case No. EM-2016-0213?*
i. *If not, what relief should the Commission grant?*
- b. *Has Empire complied with Condition A.5 the Commission imposed in Case No. EM-2016-0213?*
i. *If not, what relief should the Commission grant?*
- c. *Has Empire complied with Condition A.6 the Commission imposed in Case No. EM-2016-0213?*
i. *If not, what relief should the Commission grant?*
- d. *Has Empire complied with Condition G.3 the Commission imposed in Case No. EM-2016-0213?*
i. *If not, what relief should the Commission grant?*

Respectfully submitted,

/s/ Whitney Payne

Whitney Payne

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by electronic mail, or First Class United States Postal Mail, postage prepaid, on this 8th day of April, 2020, to all counsel of record.

/s/Whitney Payne _____

Case No. EO-2022-0193

Schedule JAR-R-8 to
John A. Robinett's
Rebuttal Testimony
has been deemed
“Confidential”
in its entirety