

The Empire District Electric Company
ER-2019-0374
Operation Costs

ACCOUNT DESCRIPTION	AS OF DATE: 2019-03-31												Total Company	
	ACCOUNT NO	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	1/31/2019	2/28/2019	3/31/2019	TME 3/31/2019
Operation Expense														
Asbury (Dept 110, 150)		122,586	107,245	229,151	208,649	280,547	98,168	196,434	108,818	62,393	132,419	127,211	242,517	1,916,139
Riverton (Dept 120)		55,388	90,019	102,263	115,233	76,352	76,380	149,848	69,439	93,506	51,720	108,962	87,537	1,076,647
Energy Center (Dept 130)		(24,253)	23,481	14,502	19,811	13,840	17,173	39,514	51,000	19,931	10,167	8,672	37,949	231,789
State Line Unit 1 (Dept 135)		938	510	205	196	198	9,405	201	206	441	206	206	8,013	20,725
Ozark Beach (Dept 140)		49,713	27,827	13,719	13,980	25,567	9,908	16,062	25,222	16,181	20,145	9,770	26,815	254,907
latan (Dept 145)		79,055	155,718	187,257	(167,534)	72,644	71,543	56,483	62,589	164,920	128,982	64,632	79,857	956,144
latan2 (Dept 146)		81,197	103,126	197,077	(210,018)	81,711	87,686	88,581	67,715	88,990	98,860	81,827	102,741	869,495
latan Common (Dept 147)		80,040	217,664	217,052	(304,042)	32,876	29,821	74,175	21,956	32,378	64,484	27,778	127,684	621,866
latan Tracker (Dept 149)		7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	93,777
Plum Point (Dept 160, 169)		374,014	(62,581)	62,032	64,168	51,991	118,051	55,863	59,147	105,901	128,714	78,896	115,898	1,152,095
Energy Supply Services (Dept 100)		(1,722)	1,654	982	3,918	1,092	2,463	2,470	3,735	4,408	2,389	3,647	4,803	29,841
Fuel Management (Dept 155)		-	-	-	-	-	-	-	-	-	-	-	-	-
State Line Combined Cycle (Dept 185)		73,545	152,694	179,972	206,719	178,664	137,395	169,073	275,052	166,734	110,558	110,949	148,335	1,909,689
State Line Combined Cycle WGI Portion (Dept 187)		(126,732)	(109,006)	(193,935)	(150,249)	(107,766)	(122,799)	(128,514)	(189,189)	(165,110)	(129,092)	115,532	(137,450)	(1,444,311)
State Line Combined Cycle Common Facilities (Dept 195)		88,780	19,302	65,790	47,739	60,668	46,202	58,918	79,760	78,985	52,346	43,469	103,177	745,137
Total Non-Labor Operation Expense		860,365	735,466	1,083,881	(143,615)	776,199	589,211	786,923	643,266	677,474	679,713	789,366	955,692	8,433,940

Total Operation Costs	8,433,940
Total Maintenance Costs	23,690,428
Total O&M Costs	32,124,367

The Empire District Electric Company
ER-2019-0374
Maintenance Costs

ACCOUNT DESCRIPTION	AS OF DATE: 2019-03-31												Total Company		
	ACCOUNT NO	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	1/31/2019	2/28/2019	3/31/2019	TME 3/31/2019	IS ADJ 8
Asbury (Dept 110, 150)		101,334	170,179	176,846	186,470	155,916	89,582	286,246	634,362	829,853	232,402	440,364	181,628		3,485,182
Riverton (Dept 120)		612,785	806,484	879,947	786,036	600,276	511,444	642,854	612,152	563,406	538,492	615,006	588,824		7,757,706
Energy Center (Dept 130)		49,163	131,251	852,232	(6,299)	(15,808)	215,419	82,146	(56,069)	29,391	286,022	148,752	687,434		2,403,633
State Line Unit 1 (Dept 135)		(32,544)	(12,575)	43,039	6,246	337,187	(291,530)	7,446	2,647	337,187	7,145	26,883	17,256	9,356	120,555
Ozark Beach (Dept 140)		1,800	330	5,323	16,309	64,611	433	70,552	2,716	9,411	5,467	2,632	1,541		181,126
latan (Dept 145)		19,126	34,674	93,181	(38,083)	50,212	73,929	89,112	52,813	118,920	81,780	45,549	26,632		647,845
latan2 (Dept 146)		278,060	447,301	273,092	(193,497)	56,118	57,513	55,620	103,451	27,392	(188)	6,808	29,096		1,140,766
latan Common (Dept 147)		100,086	104,506	133,583	(18,515)	69,373	61,846	99,855	54,340	58,755	70,719	67,474	51,843		853,865
latan Tracker (Dept 149)		7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815		93,777
Plum Point (Dept 160, 169)		308,207	(79,562)	139,646	95,974	61,076	23,499	(8,732)	(25,866)	85,173	114,260	25,694	109,234		848,603
Energy Supply Services (Dept 100)		-	-	-	-	-	-	-	-	-	2	1	1		4
Fuel Management (Dept 155)		-	-	-	-	-	-	-	-	-	-	-	-		-
State Line Combined Cycle (Dept 185)		785,014	1,198,090	991,196	741,951	711,296	713,614	851,006	484,236	833,861	456,605	547,219	642,724		8,956,813
State Line Combined Cycle WGI Portion (Dept 187)		(429,834)	(521,805)	(393,107)	(326,850)	(283,135)	(220,280)	(394,155)	(207,894)	(367,278)	(229,794)	(863,646)	376,039		(3,861,739)
State Line Combined Cycle Common Facilities (Dept 195)		18,426	17,105	31,798	18,854	40,873	17,623	35,021	54,106	122,166	45,275	37,471	45,430		484,150
Total Non-Labor Maintenance Expense		1,819,439	2,303,792	3,234,592	1,276,410	1,855,810	1,260,906	1,824,786	1,718,807	2,326,011	1,635,741	1,098,395	2,757,598	578,141	23,690,428



The Empire District Electric Company
Missouri Jurisdiction
Docket No. ER-2019-0374
WP IS ADJ 8 - Normalize Boiler Plant Maintenance

Line No.	FERC (a)	GL Account (b)	Description (c)	Total Company 5 Year Average (d)	Total Company 3/31/2019 Ending Balance (e)	Total Company Adjustment (f) = (d) - (e)	Missouri Allocation Factor (g)	Total Missouri Adjustment (h) = (f) * (g)
1	512	512165	Mtce Of Boiler Plant-Other	\$ 3,162,238	\$ 2,584,098	\$ 578,141	82.26%	\$ 475,602
2			Total Mtce Of Boiler Plant - Other	\$ 3,162,238	\$ 2,584,098	\$ 578,141		\$ 475,602

Source: All balances were obtained from the General Ledgers.

Purpose: To normalize the maintenance of boiler plant expense account to a 5-year average.



The Empire District Electric Company

Missouri Jurisdiction

Docket No. ER-2019-0374

5 Year Average Summary

<u>Line No.</u>	<u>FERC</u> (a)	<u>GL Account</u> (b)	<u>Description</u> (c)	<u>Total Company</u> <u>Ending Balance</u> (d)
1	512	512165	Mtce Of Boiler Plant-Other	
2			Jan-16	\$ 3,014,829
3			Jan-17	3,595,310
4			Jan-18	3,399,615
5			Jan-19	2,758,942
6			Jan-20	3,042,495
7			5 Year Average	<u>\$ 3,162,238</u>

Source: All balances were obtained from the General Ledgers.

Purpose: To capture the 5-year average of account 512165.